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(Exact name of registrant as specified in its charter) Â Nevada Â 82-5144171 (State or other jurisdiction of Â (I.R.S. Employer incorporation or organization) Â Identification No.) Â 8798 9th Street Rancho Cucamonga, CA 91730 (Address of principal executive offices) (Zip Code) Â (626) 863-7344 (Registrantâ€™s telephone number, including area code) Â N/A (Former name, former address and former fiscal year, if changed since last report) Â Securities registered pursuant to Section 12(b) of the Act: Â Title of each class Â Trading Symbol(s) Â Name of each exchange on which registered Common Stock Â IPW Â The Nasdaq Stock Market LLC Â Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes â˜ No â˜ Â Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (Â§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). Yes â˜ No â˜ Â Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company, or an emerging growth company. See the definitions of â€œlarge accelerated filer,â€ â€œaccelerated filer,â€ â€œsmaller reporting company,â€ and "emerging growth company" in Rule 12b-2 of the Exchange Act. Â Â Large accelerated filer â˜ Â Accelerated filer â˜ Â Â Non-accelerated filer â˜ Â Smaller reporting company â˜ Â Â Â Â Â Emerging growth company â˜ Â Â If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. â˜ Â Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes â˜ No â˜ Â The number of shares outstanding of the registrantâ€™s common stock on November 14, 2024 was 31,431,242. Â Â Â Â Â Â iPower Inc. Â TABLE OF CONTENTS Â Â Â Â Page No. Â Â Â Â Â Â PART I. Financial Information Â Â Â Â Â Â Item 1. 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Legal Proceedings Â 46 Â Â Â Â Item 1A. Risk Factors Â 46 Â Â Â Â Item 2. Unregistered Sale of Equity Securities and Use of Proceeds Â 46 Â Â Â Â Item 3. Defaults Upon Senior Securities Â 46 Â Â Â Â Item 4. Mine Safety Disclosures Â 46 Â Â Â Â Item 5. Other Information Â 46 Â Â Â Â Item 6. Exhibits Â 47 Â Â Â Â Â Signatures Â 48 Â Â Â 2Â Â Â PART I - FINANCIAL INFORMATION Â ITEM 1. FINANCIAL STATEMENTS Â iPower Inc. and Subsidiaries Unaudited Condensed Consolidated Balance Sheets As of September 30, 2024 and June 30, 2024 Â Â Â Â Â Â Â Â Â Â Â Â Â September 30,Â Â Â June 30,Â Â Â 2024Â Â 2024Â Â Â (Unaudited)Â Â Â Â ASSETSÂ Â Â Â Â Â Â Â Current assetsÂ Â Â Â Â Â Â Â Cash and cash equivalentÂ $2,577,305Â Â $7,377,837Â Accounts receivable, netÂ Â 12,278,182Â Â Â 14,740,093Â Inventories, netÂ Â 8,668,497Â Â Â 10,546,273Â Prepayments and other current assets, netÂ Â 2,808,914Â Â Â 2,346,534Â Total current assetsÂ Â 26,332,898Â Â Â 35,010,737Â Â Â Â Â Â Â Â Â Non-current assetsÂ Â Â Â Â Â Â Â Right of use - non-currentÂ Â 5,226,888Â Â Â 6,124,163Â Property and equipment, netÂ Â 337,036Â Â Â 370,887Â Deferred tax assets, netÂ Â 3,090,525Â Â Â 2,445,605Â GoodwillÂ Â 3,034,110Â Â Â 3,034,110Â Intangible assets, netÂ Â 3,468,357Â Â Â 3,630,700Â Other non-current assetsÂ Â 905,673Â Â Â 679,655Â Total non-current assetsÂ Â 16,062,589Â Â Â 16,285,120Â Â Â Â Â Â Â Â Â Total assetsÂ $42,395,487Â Â $51,295,857Â Â Â Â Â Â Â Â Â LIABILITIES AND EQUITYÂ Â Â Â Â Â Â Â Current liabilitiesÂ Â Â Â Â Â Â Â Accounts payable, netÂ $8,352,699Â Â $11,227,116Â Other payables and accrued liabilitiesÂ Â 3,507,224Â Â Â 3,885,487Â Lease liability - currentÂ Â 1,686,889Â Â Â 2,039,301Â Short-term loan payableÂ Â â€“Â Â Â 491,214Â Short-term loan payable - related partyÂ Â 350,000Â Â Â 350,000Â Revolving loan payable, netÂ Â â€“Â Â Â 5,500,739Â Income taxes payableÂ Â 285,963Â Â Â 276,158Â Total current liabilitiesÂ Â 14,182,775Â Â Â 23,770,015Â Â Â Â Â Â Â Â Â Non-current liabilitiesÂ Â Â Â Â Â Â Â Long-term revolving loan payable, netÂ Â 3,131,955Â Â Â â€“Â Lease liability - non-currentÂ Â 3,945,935Â Â Â 4,509,809Â Â Â Â Â Â Â Â Â Total non-current liabilitiesÂ Â 7,077,890Â Â Â 4,509,809Â Â Â Â Â Â Â Â Â Total liabilitiesÂ Â 21,260,665Â Â Â 28,279,824Â Â Â Â Â Â Â Â Â Commitments and contingencyÂ Â â€“Â Â Â â€“Â Â Â Â Â Â Â Â Â Stockholders' EquityÂ Â Â Â Â Â Â Â Preferred stock, $0.001 par value; 20,000,000 shares authorized; 0 shares issued and outstanding at September 30, 2024 and June 30, 2024Â Â Â â€“Â Â Â â€“Â Common stock, $0.001 par value; 180,000,000 shares authorized; 31,359,899 shares issued and outstanding at September 30, 2024 and June 30, 2024Â Â 31,361Â Â Â 31,361Â Additional paid in capitalÂ Â 33,669,843Â Â Â 33,463,883Â Accumulated deficitsÂ Â (12,259,882)Â Â (10,230,601) Non-controlling interestÂ Â (41,040)Â Â (38,204) Accumulated other comprehensive lossÂ Â (265,460)Â Â (210,406) Total stockholders' equityÂ Â 21,134,822Â Â Â 23,016,033Â Â Â Â Â Â Â Â Total liabilities and stockholders' equityÂ $42,395,487Â Â $51,295,857Â Â The accompanying notes are an integral part of these unaudited condensed consolidated financial statements. Â Â 3Â Â Â Â iPower Inc. and Subsidiaries Unaudited Condensed Consolidated Statements of Operations and Comprehensive Loss For the Three Months Ended September 30, 2024 and 2023 Â Â Â Â Â Â Â Â Â For the Three Months Ended September 30,Â Â Â 2024Â Â 2023Â Â Â (Unaudited)Â Â (Unaudited)Â Â Â Â Â Â Â Â REVENUESÂ Â Â Â Â Â Â Product sales revenuesÂ $18,275,412Â Â $26,508,374Â Service incomeÂ Â 733,109Â Â Â â€“Â Total revenuesÂ Â 19,008,521Â Â Â 26,508,374Â Â Â Â Â Â

Â Â Â COST OF REVENUESÂ Â Â Â Â Â Â Â Product costsÂ Â 9,917,448Â Â Â 14,749,529Â Service costsÂ Â 603,176Â Â Â â€“Â Total cost of revenuesÂ Â 10,520,624Â Â Â 14,749,529Â Â Â Â Â Â Â Â Â Â GROSS PROFITÂ Â 8,487,897Â Â Â 11,758,845Â Â Â Â Â Â Â Â Â Â OPERATING EXPENSES:Â Â Â Â Â Â Â Â Selling and fulfillmentÂ Â 5,914,808Â Â Â 10,063,471Â General and administrativeÂ Â 5,319,523Â Â Â 2,964,051Â Total operating expensesÂ Â 11,234,331Â Â Â 13,027,522Â Â Â Â Â Â Â Â Â Â LOSS FROM OPERATIONSÂ Â (2,746,434)Â Â (1,268,677) Â Â Â Â Â Â Â Â Â OTHER INCOME (EXPENSE)Â Â Â Â Â Â Â Â Interest expensesÂ Â (139,962)Â Â (228,365) Loss on equity method investmentÂ Â (919)Â Â (1,025) Other non-operating income (Loss)Â Â 218,686Â Â Â (67,166) Total other income (expenses), netÂ Â 77,805Â Â Â (296,556) Â Â Â Â Â Â Â Â Â LOSS BEFORE INCOME TAXESÂ Â (2,668,629)Â Â (1,565,233) Â Â Â Â Â Â Â Â Â PROVISION FOR INCOME TAX BENEFITÂ Â 636,512Â Â Â 275,882Â NET LOSSÂ Â (2,032,117)Â Â (1,289,351) Â Â Â Â Â Â Â Â Â Non-controlling interestÂ Â 2,836Â Â Â 2,836Â Â Â Â Â Â Â Â Â NET LOSS ATTRIBUTABLE TO IPOWER INC.Â $(2,029,281)Â $(1,286,515) Â Â Â Â Â Â Â Â Â OTHER COMPREHENSIVE LOSSÂ Â Â Â Â Â Â Â Foreign currency translation adjustmentsÂ Â (55,054)Â Â (707) Â Â Â Â Â Â Â Â Â COMPREHENSIVE LOSS ATTRIBUTABLE TO IPOWER INC.Â $(2,084,335)Â $(1,287,222) Â Â Â Â Â Â Â Â Â WEIGHTED AVERAGE NUMBER OF COMMON STOCKÂ Â Â Â Â Â Â Â Basic and dilutedÂ Â 31,417,203Â Â Â 29,764,515Â Â Â Â Â Â Â Â Â Â LOSSES PER SHAREÂ Â Â Â Â Â Â Â Basic and dilutedÂ $(0.06)Â $(0.04) Â The accompanying notes are an integral part of these unaudited condensed consolidated financial statements. Â Â 4Â Â Â iPower Inc. and Subsidiaries Unaudited Condensed Consolidated Statements of Changes in Stockholders' Equity For the Three Months Ended September 30, 2024 and 2023 Â Â Â Â Â Â Â Â Â Â Â Â Â

any. The Company maintains an allowance for credit losses resulting from the inability of its customers to make required payments based on contractual terms. The Company reviews the collectability of its receivables on a regular and ongoing basis. The Company has also included in calculation of allowance for credit losses the potential impact of the COVID-19 pandemic on our customersâ€™ businesses and their ability to pay their accounts receivable. After all attempts to collect a receivable have failed, the receivable is written off against the allowance. The Company also considers external factors to the specific customer, including current conditions and forecasts of economic conditions, including the potential impact of the COVID-19 pandemic. In the event we recover amounts previously written off, we will reduce the specific allowance for credit losses. In late October 2024, the Company determined that the collectability of certain shortage claim receivables from Amazon was remote so recorded additional allowance for credit losses of approximately $1.4 million for the quarter ended September 30, 2024. Â Equity method investment Â The Company accounts for its ownership interest in Box Harmony, a 40% owned joint venture, following the equity method of accounting, in accordance with ASC 323, Investments â€” Equity Method and Joint Ventures. Under this method, the carrying cost is initially recorded at cost and then increased or decreased by recording its percentage of gain or loss in Box Harmonyâ€™s statement of operations and a corresponding charge or credit to the carrying value of the asset. Â Â Â Â Â 10Â Â Â Variable interest entities Â On February 15, 2022, the Company acquired 100% of the ordinary shares of Anivia and its subsidiaries, including Daheshou (Shenzhen) Information Technology Co., Ltd., a company organized under the Laws of the PRC (â€œDHSâ€). Pursuant to the terms of the Agreements, the Company does not have direct ownership in DHS but is actively involved in DHSâ€™s operations as the sole manager to direct the activities and significantly impact DHSâ€™s economic performance. DHSâ€™s operational funding has been provided by the Company following the February 15, 2022 acquisition. During the term of the Agreements, the Company bears all the risk of loss and has the right to receive all of the benefits from DHS. As such, based on the determination that the Company is the primary beneficiary of DHS, in accordance with ASC 810-10-25-38A through 25-38J, DHS is considered a VIE of the Company and the financial statements of DHS have been consolidated from the date such control existed, February 15, 2022. Â Goodwill Â Goodwill represents the excess of the purchase price over the fair value of assets acquired and liabilities assumed. The Company accounts for goodwill under ASC Topic 350, Intangibles-Goodwill and Other. Â Goodwill is not amortized but is reviewed for potential impairment on an annual basis, or if events or circumstances indicate a potential impairment, at the reporting unit level. The Companyâ€™s review for impairment includes an assessment of qualitative factors to determine whether it is more likely than not that the fair value of a reporting unit is less than its carrying value, including goodwill. If it is determined that it is more likely than not that the fair value of a reporting unit is less than its carrying value, including goodwill, a quantitative goodwill impairment test is performed, which compares the fair value of the reporting unit with its carrying amounts, including goodwill. If the fair value of the reporting unit exceeds its carrying amount, goodwill of the reporting unit is considered not impaired. However, if the carrying amount of the reporting unit exceeds its fair value, an impairment loss will be recognized in an amount equal to that excess, limited to the total amount of goodwill allocated to that reporting unit. Â During the three months ended September 30, 2024 and 2023, the Company performed a qualitative goodwill impairment analysis following the steps laid out in ASC 350-20-35-3C and noted no goodwill impairment. As of September 30, 2024 and June 30, 2024, the goodwill balance amounted to $3,034,110. Â Intangible Assets, net Â Finite life intangible assets at September 30, 2024 include covenant not to compete, supplier relationship, and software recognized as part of the acquisition of Anivia. Intangible assets are recorded at the estimated fair value of these items at the date of acquisition, February 15, 2022. Intangible assets are amortized on a straight-line basis over their estimated useful life as follows: Schedule of estimated useful life Â Â Â Â Â Useful Life Covenant Not to Compete Â 10 years Supplier relationship Â 6 years Software Â 5 years Â Â Â Â 11Â Â Â The Company reviews the recoverability of long-lived assets, including intangible assets, when events or changes in circumstances occur that indicate the carrying value of the asset may not be recoverable. The assessment of possible impairment is based on the ability to recover the carrying value of the asset from the expected future pretax cash flows (undiscounted and without interest charges) of the related operations. If these cash flows are less than the carrying value of such asset, an impairment loss is recognized for the difference between estimated fair value and carrying value. The measurement of impairment requires management to make estimates of these cash flows related to long-lived assets, as well as other fair value determinations. As of September 30, 2024 and 2023, there were no indicators of impairment. Â Fair values of financial instruments Â ASC 825, â€œDisclosures about Fair Value of Financial Instruments,â€ requires disclosure of fair value information about financial instruments. ASC 820, â€œFair Value Measurementsâ€ defines fair value, establishes a framework for measuring fair value in generally accepted accounting principles, and expands disclosures about fair value measurements. Â The carrying amounts of cash and cash equivalents, accounts receivable, accounts payable and all other current assets and liabilities approximate fair values due to their short-term nature. Â For other financial instruments to be reported at fair value, the Company utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs to the extent possible. The Company determines the fair value of its financial instruments based on assumptions that market participants would use in pricing an asset or liability in the principal or most advantageous market. When considering market participant assumptions in fair value measurements, the following fair value hierarchy distinguishes between observable and unobservable inputs, which are categorized in one of the following levels: Â Level 1 â€“ Inputs are unadjusted, quoted prices in active markets for identical assets or liabilities at the measurement date; Â Level 2 â€“ Inputs are observable, unadjusted quoted prices in active markets for similar assets or liabilities, unadjusted quoted prices for identical or similar assets or liabilities in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the related assets or liabilities; and Â Level 3 â€“ Unobservable inputs that are significant to the measurement of the fair value of the assets or liabilities that are supported by little or no market data. Â The Company does not have any assets or liabilities measured at fair value on a recurring basis. We measure certain non-financial assets on a non-recurring basis, including goodwill. As a result of those measurements, as of September 30, 2024 and June 30, 2024, the Company had goodwill with a carry book value of $3,034,110, which approximated its fair value: Schedule of impairment chargesÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Total Fair ValueÂ Â Level 1Â Â Level 2Â Â Level 3Â GoodwillÂ $3,034,110Â Â $â€“Â Â $â€“Â Â $3,034,110Â TotalÂ $3,034,110Â Â $â€“Â Â $â€“Â Â $3,034,110Â Â The fair value of goodwill was determined based on the discounted cash flow method, which is an income approach, which required the use of inputs that were unobservable in the marketplace (Level 3), including a discount rate that would be used by a market participant, projections of revenues and cash flows with the revised projections reflecting the increase in freight and storage costs in the current interim quarter, among others. Â Â Â Â 12Â Â Â Revenue recognition Â The Company recognizes revenues from service and product sales, net of promotional discounts and return allowances, when the following revenue recognition criteria are met: a contract has been identified, separate performance obligations are identified, the transaction price is determined, the transaction price is allocated to separate performance obligations and revenue is recognized upon satisfying each performance obligation. The Company transfers the risk of loss or damage upon shipment or completion of service, therefore, revenue from product sales is recognized when it is shipped to the customer and the revenue from services is recognized upon completion of services. Return allowances, which reduce product revenue by the Companyâ€™s best estimate of expected product returns, are estimated using historical experience. Â Â The Company evaluates the criteria of ASC 606 - Revenue Recognition Principal Agent Considerations in determining whether it is appropriate to record the gross amount of product sales and related costs or the net amount earned as commissions. Generally, when the Company is primarily responsible for fulfilling the promise to provide a specified good or service and the Company has discretion in establishing the price, revenue is recorded at gross. Â Payments received prior to the delivery of goods to customers are recorded as customer deposits. Â The Company periodically provides incentive offers to its customers to encourage purchases. Such offers include current discount offers, such asÂ percentage discounts off current purchases and other similar offers. Current discount offers, when accepted by the Companyâ€™s customers, are treated as a reduction to the purchase price of the related transaction. Â Sales discounts are recorded in the period in which the related sales are recorded. Sales return allowances are estimated based on historical amounts and are recorded upon recognizing the related sales. Shipping and handling costs are recorded as selling expenses. Â Advertising costs Â Advertising costs are expensed as incurred. Total advertising and promotional costs included in selling and fulfillment expenses for the three months ended September 30, 2024 and 2023 were $651,125 and $1,570,742, respectively. Â Cost of revenue Â Cost of revenue mainly consists of costs for purchases of products, net of purchase discounts and rebates, and related inbound freight and delivery fees. Â Operating expenses Â Operating expenses, which consist of selling and fulfillment and general and administrative expenses, are expensed as incurred. Vendor warranty credits resulting from refund of returns on quality issues are recorded to offset merchant selling fees. During the three months ended September 30, 2024 and 2023, the Company did not have any vendor credits. Â Inventory, net Â Inventory consists of finished goods ready for sale and is stated at the lower of cost or market. The Company values its inventory using the weighted average costing method. The Companyâ€™s policy is to include as a part of inventory and cost of goods sold any freight incurred to ship the product from its vendors to warehouses. Outbound freight costs related to shipping costs to customers are considered periodic costs and are reflected in selling and fulfillment expenses. The Company regularly reviews inventory and considers forecasts of future demand, market conditions and product obsolescence. Â Â Â Â 13Â Â Â If the estimated realizable value of the inventory is less than cost, the Company makes provisions in order to reduce its carrying value to its estimated market value. The Company also reviews inventory for slow moving inventory and obsolescence and records allowance for obsolescence. Â Debt Issuance Costs Â Costs incurred in connection with the issuance of debt are deferred and amortized as interest expense over the term of the related debt using the effective interest method. To the extent that the debt is outstanding, these amounts are reflected in the unaudited condensed consolidated balance sheets as direct deductions from the carrying amount of the outstanding borrowings. Â Equity offering costs Â The Company capitalizes certain legal, accounting and other third-party fees that are directly related to an equity financing that is probable of successful completion until such financing is consummated. After consummation of an equity financing, these costs are recorded as a reduction of the proceeds received as a result of the offering. Should a planned equity financing be abandoned, terminated or significantly delayed, the deferred offering costs are immediately written off to operating expenses in the consolidated statements of operations and comprehensive income (loss) in the period of determination. For the years ended June 30, 2024, $1,756,913 were recorded as deferred offering costs and reclassed to additional paid in capital upon closing of the offering. As of September 30, 2024 and June 30, 2024, there were no deferred offering costs included in the consolidated balance sheets. Â Segment reporting Â The Company follows ASC 280, Segment Reporting. The Companyâ€™s chief operating decision maker, the Chief Executive Officer, reviews the consolidated results of operations when making decisions about allocating resources and assessing the performance of the Company as a whole and, hence, the Company has only one reportable segment. The Company does not distinguish between markets or segments for the purpose of internal reporting. For the three months ended September 30, 2024 and 2023, sales through Amazon to Canada and other foreign countries were approximately 13.4% and 8.2% of the Companyâ€™s total sales. During the three months ended September 30, 2024, sales of hydroponic products, including ventilation and grow light systems, was approximately 17.2% of the Companyâ€™s total sales and the remaining 82.8% consisted of general gardening, home goods, and other products and accessories. During the three months ended September 30, 2023, sales of hydroponic products, including ventilation and grow light systems, were approximately 16.8% of the Companyâ€™s total sales and the remaining 83.2% consisted of general gardening, home goods and other products and accessories. As of September 30, 2024 and June 30, 2024, the Company had approximately $1.6 million and $1.9 million of inventory stored in China. The Companyâ€™s majority of long-lived assets are located in California, United States, majority of the deferred tax assets are US related, and a majority of the Companyâ€™s revenues are derived from within the United States. Â Leases Â The Company records right-of-use (â€œROUâ€) assets and related lease obligations on the balance sheet. Â Â ROU assets represent our right to use an underlying asset for the lease terms and lease liabilities represent our obligation to make lease payments arising from the lease. Operating lease ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. As the Companyâ€™s leases do not provide an implicit rate, the Company generally uses its incremental borrowing rate based on the estimated rate of interest for collateralized borrowing over a similar term of the lease payments at commencement date. The operating lease ROU asset also includes any lease payments made and excludes lease incentives. Lease expense for lease payments is recognized on a straight-line basis over the lease term. Â Stock-based Compensation Â The Company applies ASC No. 718, â€œCompensation-Stock Compensation,â€ which requires that share-based payment transactions with employees and nonemployees, upon adoption of ASU 2018-07, be measured based on the grant date fair value of the equity instrument and recognized as compensation expense over the requisite service period, with a corresponding addition to equity. Under this method, compensation costs related to employee share options or similar equity instruments is measured at the grant date based on the fair value of the award and is recognized over the period during which an employee is required to provide service in exchange for the award, which generally is the vesting period. In addition to the requisite service period, the Company also evaluates the performance condition and market condition under ASC 718-10-20. For an award which contains both a performance and a market condition, and where both conditions must be satisfied for the award to vest, the market condition is incorporated into the fair value of the award, and that fair value is recognized over the employeeâ€™s requisite service period or nonemployeeâ€™s vesting period if it is probable the performance condition will be met. If the performance condition is ultimately not met, compensation costs related to the award should not be recognized (or should be reversed) because the vesting condition in the award has not been satisfied. Â Â Â Â 14Â Â Â The Company will recognize forfeitures of such equity-based compensation as they occur. Â Income taxes Â The Company accounts for income taxes under the asset and liability method. Deferred tax assets and liabilities are recognized for future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their perspective tax bases. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which the temporary differences are expected to be recovered or settled. 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. A valuation allowance must be established for deferred tax assets when it is more-likely-than-not (a probability level of more than 50%) that they will not be realized. Valuation allowances are recorded, when necessary, to reduce deferred tax assets to the amount expected to be realized. Â The Company has analyzed filing positions in each of the federal and state jurisdictions where the Company is required to file income tax returns, as well as open tax years in such jurisdictions. The Company has identified the U.S. federal jurisdiction, and the states of Nevada and California, as its â€œmajorâ€ tax jurisdictions. However, the Company has certain tax attribute carryforwards which will remain subject to review and adjustment by the relevant tax authorities until the statute of limitations closes with respect to the year in which such attributes are utilized. Â The Company believes that our income tax filing positions and deductions will be sustained on audit and does not anticipate any adjustments that will result in a material change to its financial position. Therefore, no reserves for uncertain income tax positions have been recorded pursuant to ASC 740, Income Taxes. The Companyâ€™s policy for recording interest and penalties associated with income-based tax audits is to record such items as a component of income taxes. Â Â Commitments and contingencies Â In the ordinary course of business, the Company is subject to certain contingencies, including legal proceedings and claims arising out of the business that relate to a wide range of matters, such as government investigations and tax matters. The Company recognizes a liability for such contingency if it determines it is probable that a loss has occurred and a reasonable estimate of the loss can be made. The Company may consider many factors in making these assessments including historical and specific facts and circumstances of each matter. Â Earnings per share Â Basic earnings per share is

computed by dividing net income attributable to holders of common stock by the weighted average number of shares of common stock outstanding during the year. Diluted earnings per share reflect the potential dilution that could occur if securities to issue common stock were exercised. Â Recently issued accounting pronouncements Â Â In December 2023, The FASB issued ASU 2023-09, Improvements to Income Tax Disclosures. Under this ASU, public business entities must annually â€œ(1) disclose specific categories in the rate reconciliation and (2) provide additional information for reconciling items that meet a quantitative threshold (if the effect of those reconciling items is equal to or greater than 5 percent of the amount computed by multiplying pretax income [or loss] by the applicable statutory income tax rate).â€ This ASUâ€™s amendments are effective for public business entities for annual periods beginning after December 15, 2024. For entities other than public business entities, the amendments are effective for annual periods beginning after December 15, 2025. Entities are permitted to early adopt the standard â€œfor annual financial statements that have not yet been issued or made available for issuance.â€ The amendments should be applied on a prospective basis. Retrospective application is permitted. The Company does not expect the adoption of this standard to have a material impact on its consolidated financial statements. Â Â Â Â Â 15Â Â Â In November 2023, The FASB issued ASU 2023-07, Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures. The amendments apply to all public entities that are required to report segment information in accordance with Topic 280, Segment Reporting. The amendments in this ASU are intended to improve reportable segment disclosure requirements primarily through enhanced disclosures about significant segment expenses. The key amendments: 1. Require that a public entity disclose, on an annual and interim basis, significant segment expenses that are regularly provided to the chief operating decision maker (CODM) and included within each reported measure of segment profit or loss. 2. Require that a public entity disclose, on an annual and interim basis, an amount for other segment items by reportable segment and a description of its composition. The other segment items category is the difference between segment revenue less the significant expenses disclosed and each reported measure of segment profit or loss. 3. Require that a public entity provide all annual disclosures about a reportable segmentâ€™s profit or loss and assets currently required by FASB Accounting Standards CodificationÂ® Topic 280, Segment Reporting, in interim periods. 4. Clarify that if the CODM uses more than one measure of a segmentâ€™s profit or loss in assessing segment performance and deciding how to allocate resources, a public entity may report one or more of those additional measures of segment profit. However, at least one of the reported segment profit or loss measures (or the single reported measure, if only one is disclosed) should be the measure that is most consistent with the measurement principles used in measuring the corresponding amounts in the public entityâ€™s consolidated financial statements. 5. Require that a public entity disclose the title and position of the CODM and an explanation of how the CODM uses the reported measure(s) of segment profit or loss in assessing segment performance and deciding how to allocate resources. 6. Require that a public entity that has a single reportable segment provide all the disclosures required by the amendments in the ASU and all existing segment disclosures in Topic 280. This ASU is effective for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024. Early adoption is permitted. A public entity should apply the amendments retrospectively to all prior periods presented in the financial statements. Upon transition, the segment expense categories and amounts disclosed in the prior periods should be based on the significant segment expense categories identified and disclosed in the period of adoption. The Company does not expect the adoption of this standard to have a material impact on its consolidated financial statements. Â In October 2023, the FASB issued ASU 2023-06, Disclosure Improvements: Codification Amendments in Response to the SEC's Disclosure Update and Simplification Initiative. This ASU incorporates certain U.S. Securities and Exchange Commission (SEC) disclosure requirements into the FASB Accounting Standards Codificationâ„¢ (â€œCodificationâ€). The amendments in the ASU are expected to clarify or improve disclosure and presentation requirements of a variety of Codification Topics, allow users to more easily compare entities subject to the SECâ€™s existing disclosures with those entities that were not previously subject to the requirements, and align the requirements in the Codification with the SECâ€™s regulations. In SEC Release No. 33-10532, Disclosure Update and Simplification, issued August 17, 2018, the SEC referred certain of its disclosure requirements that overlap with, but require incremental information to, generally accepted accounting principles to the FASB for potential incorporation into the Codification. The ASU incorporates into the Codification 14 of the 27 disclosures referred by the SEC. They modify the disclosure or presentation requirements of a variety of Topics in the Codification. The requirements are relatively narrow in nature. Some of the amendments represent clarifications to, or technical corrections of, the current requirements. Because of the variety of Topics amended, a broad range of entities may be affected by one or more of those amendments. For entities subject to the SECâ€™s existing disclosure requirements and for entities required to file or furnish financial statements with or to the SEC in preparation for the sale of or for purposes of issuing securities that are not subject to contractual restrictions on transfer, the effective date for each amendment will be the date on which the SEC removes that related disclosure from its rules. For all other entities, the amendments will be effective two years later. However, if by June 30, 2027, the SEC has not removed the related disclosure from its regulations, the amendments will be removed from the Codification and not become effective for any entity. The Company does not expect the adoption of this standard to have a material impact on its consolidated financial statements. Â In September 2022, FASB issued ASU 2022-04, Liabilitiesâ€”Supplier Finance Programs (Subtopic 405-50): Disclosure of Supplier Finance Program Obligations. The amendments in this ASU require that a company that uses a supplier finance program in connection with the purchase of goods or services disclose sufficient information about the program to allow a user of financial statements to understand the programâ€™s nature, activity during the period, changes from period to period, and potential magnitude. ASU 2022-04 is effective for fiscal years, including interim periods within those fiscal years, beginning after December 15, 2022, except for the rollforward of the supplier finance program obligations, which is effective for fiscal years beginning after December 15, 2023. Early adoption is permitted. An entity should apply ASU No. 2022-04 retrospectively to all periods in which a balance sheet is presented, except for the obligation rollforward, which should be applied prospectively. The adoption of this standard did not have a material impact on the Companyâ€™s consolidated financial statements. Â Â Â Â 16Â Â Â In June 2022, FASB issuedÂ ASU 2022-03, Fair Value Measurement (Topic 820): Fair Value Measurement of Equity Securities Subject to Contractual Sale Restrictions. The amendments in this ASU clarify the guidance in ASC 820 on the fair value measurement of an equity security that is subject to a contractual sale restriction and require specific disclosures related to such an equity security. This standard is effective for fiscal years beginning after December 15, 2024. The Company does not expect the adoption of this standard to have a material impact on its consolidated financial statements. Â In March 2020 and January 2021, the FASB issued ASU No. 2020-04, Reference Rate Reform (Topic 848): Facilitation of the Effects of Reference Rate Reform on Financial Reporting and ASU No. 2021-01, Reference Rate Reform (Topic 848): Scope, respectively (collectively, â€œTopic 848â€). Topic 848 provides optional expedients and exceptions for applying GAAP to contracts, hedging relationships and other transactions that reference the London Interbank Offered Rate (â€œLIBORâ€) or another reference rate expected to be discontinued because of reference rate reform. The expedients and exceptions provided by Topic 848 are effective for all entities as of March 12, 2020 through December 31, 2022. In December 2022, the FASB issued ASU 2022-06, Reference Rate reform (Topic 848): Deferral of the Sunset Date of Topic 848, which deferred the sunset date of Topic 848, Reference Rate Reform to December 31, 2024, after which entities will no longer be permitted to apply the relief in Topic 848. The Company does not expect the adoption of this standard to have a material impact on the Company's consolidated financial statements. Â In August 2020, the FASB issued ASU 2020-06, â€œDebt â€“ Debt with Conversion and Other Options (Subtopic 470-20) and Derivatives and Hedging â€“ Contracts in Entityâ€™s Own Equity (Subtopic 815-40).â€ This ASU reduces the number of accounting models for convertible debt instruments and convertible preferred stock, as well as amend the guidance for the derivatives scope exception for contracts in an entityâ€™s own equity to reduce form-over-substance-based accounting conclusions. In addition, this ASU improves and amends the related EPS guidance. This standard is effective for the Company on July 1, 2024, including interim periods within those fiscal years. Adoption is either a modified retrospective method or a fully retrospective method of transition. The adoption of this standard did not have a material impact on the Companyâ€™s consolidated financial statements. Â The Company does not believe other recently issued but not yet effective accounting standards, if currently adopted, would have a material effect on the consolidated financial position, statements of operations and cash flows. Â Subsequent events Â The Company evaluated subsequent events and transactions that occurred after the balance sheet date through the date that the consolidated financial statements are available to be issued. Material subsequent events that required recognition or additional disclosure in the unaudited condensed consolidated financial statements are presented. Â Â Â Â 17Â Â Â Note 3 - Joint Ventures Â Box Harmony, LLC Â On January 13, 2022, the Company entered into a joint venture agreement (the â€œJoint Venture Agreementâ€) with Titanium Plus Autoparts, Inc., a California corporation (â€œTPAâ€), Tony Chiu (â€œChiuâ€) and Bin Xiao (â€œXiaoâ€). Pursuant to the terms of the Joint Venture Agreement, the parties formed a Nevada limited liability company, Box Harmony, LLC (â€œBox Harmonyâ€), for the principal purpose of providing logistic services primarily for foreign-based manufacturers or distributors who desire to sell their products online in the United States, with such logistic services to include, without limitation, receiving, storing and transporting such products. Â Following entry into the Joint Venture Agreement, Box Harmony issued a total of 6,000 certificated units of membership interest, designated as Class A voting units (â€œEquity Unitsâ€), as follows: (i) the Company agreed to contribute $50,000 in cash in exchange for 2,400 Equity Units in Box Harmony and agreed to provide Box Harmony with the use and access to certain warehouse facilities leased by the Company (see below), and (ii) TPA received 1,200 Equity Units in exchange for (a) $1,200 and contributing the TPA IP License referred to below, (b) its existing and future customer contracts, and (c) granting Box Harmony the use of shipping accounts (FedEx and UPS) and all other TPA carrier contracts, and (iii) Xiao received 2,400 Equity Units in exchange for $2,400 and his agreement to manage the day to day operations of Box Harmony. Â Â Under the terms of the Box Harmony limited liability operating agreement (the â€œLLC Agreementâ€), TPA and Xiao each granted to the Company an unconditional and irrevocable right and option to purchase from Xiao and TPA at any time within the first 18 months following January 13, 2022, up to 1,200 Class A voting units, at an exercise price of $550 per Class A voting unit, for a total exercise price of up to $660,000. If such option is fully exercised, the Company would own 3,600 Equity Units or 60% of the total outstanding Equity Units. As of the date of this report, the Company had not exercised the option to purchase additional voting units from Xiao and TPA. The LLC Agreement prohibits the issuance of additional Equity Units and certain other actions unless approved in advance by the Company, that a noncontrolling right that would not be substantive to overcome the majority voting interests held by TPA and Xiao. In January 2023, TPA and Xiao transferred their 60% equity units to a third party without consideration as the LLC was still in development stage and did not have significant operations. The transfer of equity did not have any impact on the LLCâ€™s financial statements. Â As a result, the Company owns 40% of the equity interest in Box Harmony with significant influence but does not own a majority equity interest or otherwise control of Box Harmony. The Company accounts for its ownership interest in Box Harmony following the equity method of accounting, in accordance with ASC 323, Investments â€”Equity Method and Joint Ventures. Under this method, the carrying cost is initially recorded at cost and then increased or decreased by recording its percentage of gain or loss in its statement of operations and a corresponding charge or credit to the carrying value of the asset. Â Global Social Media, LLC Â On February 10, 2022, the Company entered into a joint venture agreement with Bro Angel, LLC, Ji Shin and Bing Luo (the â€œGSM Joint Venture Agreementâ€). Pursuant to the terms of the GSM Joint Venture Agreement, the parties formed a Nevada limited liability company, Global Social Media, LLC (â€œGSMâ€), for the principal purpose of providing a social media platform, contents and services to assist businesses, including the Company and other businesses, in marketing their products. Â Following entry into the GSM Joint Venture Agreement, GSM issued 10,000 certificated units of membership interest (the â€œGSM Equity Unitsâ€), of which the Company was issued 6,000 GSM Equity Units and Bro Angel was issued 4,000 GSM Equity Units. Messrs. Shin and Luo are the owners of 100% of the equity of Bro Angel. The LLC Agreement prohibits the issuance of additional Equity Units and certain other actions unless approved in advance by Bro Angel, creating a noncontrolling right that would not be substantive to overcome the majority voting interests held by the Company. Â Â Â Â 18Â Â Â As of the date of this report, the members had not completed the capital contributions and no receivables were recorded. Â Pursuant to the terms of the Agreements, the Company owns 60% of the equity interest in GSM and control of GSMâ€™s operations. Based on ASU 2015-02, the Company consolidates GSM into its financial statements due to its majority equity ownership and control over operations.For the three months ended September 30, 2024 and 2023, the impact of GSMâ€™s activities were immaterial to the Companyâ€™s unaudited condensed consolidated financial statements. Â Note 4 â€“ Variable interest entity Â Effective February 15, 2022, upon acquisition of Anivia, the Company assumed the contractual arrangements between the WFOE and DHS through a variable interest operating entity structure. On September 26, 2024, Mr. Zanyu Li, the equity owner of DHS transferred his shares to Ms. Xiaoyun Liu. Ms. Liu has become the Manager and Legal Representative of DHS and assumed all responsibilities and obligations of Mr. Zanyu Li. The transfer of equity ownership did not change the control the Company had on the VIE, therefore there was no impact on the Companyâ€™s financial statements. Â The Company did not provide financial or other support to the VIE for the periods presented where the Company was not otherwise contractually required to provide such support. Â As of September 30, 2024 and June 30, 2024, there was no pledge or collateralization of the VIE assets that would be used to settle obligations of the VIE. Â The carrying amounts of the assets, liabilities and the results of operations of the VIE included in the Companyâ€™s unaudited condensed consolidated balance sheets and statements of operations and comprehensive income after the elimination of intercompany balances and transactions with the VIE are as follows: Â The carrying amount of the VIEâ€™s assets and liabilities were as follows for the periods indicated: Schedule of VIEâ€™s assets and liabilitiesÂ Â Â Â Â Â

respectively. Â Note 7 â€“ Prepayments and other current assets, net Â As of September 30, 2024 and June 30, 2024, prepayments and other current assets consisted of the following: Schedule of prepayments and other current assetsÂ Â Â Â Â Â Â September 30, 2024Â Â June 30, 2024Â Advance to suppliersÂ $1,953,093Â Â $1,567,528Â Prepaid income taxesÂ Â 16,687Â Â Â 31,496Â Prepaid expenses and other receivablesÂ Â 839,134Â Â Â 747,510Â Less: Allowance for credit lossesÂ Â â€“Â Â Â â€“Â Â Â Â Â Â

Company, was $4,543,089. Â Â Â Â 26Â Â Â The Company calculated the fair value of the Warrants at $3.1 million, with a relative fair value of $1.7 million after allocation of the fair value of the Shares, using the Black-Scholes Model with the following variables: Â Â· Stock Price - $2.00 Â· Exercise Price - $2.40 Â· Volatility â€“ 104% Â· Term â€“5 years Â· Risk Free Rate of Return â€“ 4.24% Â Pursuant to the Warrant agreement, except for some fundamental transactions within the Companyâ€™s control, in no event shall the Company be required to net cash settle the Warrants. The Company considered and followed the rules and guidelines under ASC 480-10 and ASC 815 and concluded that the Warrants should be classified and recorded as equity. Further, as the warrants were issued as part of the Offering, the relative fair value of the Warrants was included in the gross proceeds and recorded as additional paid-in capital. Â On June 18, 2024, as disclosed in Note 17 below, in order to recoup the settlement payment made to Boustead Securities, LLC, the Companyâ€™s Chief Executive Officer and co-founder, Lawrence Tan, along with co-founder Allan Huang, returned a total of 541,667 shares to the Company for cancellation (the â€œShare Cancellationâ€). The Share Cancellation was completed in June 2024 and the par value of $542 was reduced against additional paid-in capital. Â As of September 30, 2024 and June 30, 2024, there were 31,359,899 shares of Common Stock issued and outstanding. Â Preferred Stock Â The Preferred Stock was authorized as â€œblank checkâ€ series of Preferred Stock, providing that the Board of Directors is expressly authorized, subject to limitations prescribed by law, by resolution or resolutions and by filing a certificate pursuant to the applicable law of the State of Nevada, to provide, out of the authorized but unissued shares of Preferred Stock, for series of Preferred Stock, and to establish from time to time the number of shares to be included in each such series, and to fix the designation, powers, preferences and rights of the shares of each such series and the qualifications, limitations or restrictions thereof. As of September 30, 2024 and June 30, 2024, respectively, there were no shares of Preferred Stock issued and outstanding. Â Equity Incentive Plan Â On May 5, 2021, the Companyâ€™s Board of Directors adopted, and its stockholders approved and ratified, the iPower Inc. Amended and Restated 2020 Equity Incentive Plan (the â€œPlanâ€). The Plan allows for the issuance of up to 5,000,000 shares of Common Stock, whether in the form of stock options, restricted stock, restricted stock units, stock appreciation rights, performance units, performance shares and other stock or cash awards. The general purpose of the Plan is to provide an incentive to the Companyâ€™s directors, officers, employees, consultants and advisors by enabling them to share in the future growth of the Companyâ€™s business. On November 16, 2021 and December 6, 2022, the Company filed a registration statement on Form S-8 registering all shares issuable under the Plan, which was subsequently amended on December 6, 2022 and September 15, 2023 and November 22, 2023. Â Restricted Stock Unit Â Following completion of the IPO on May 11, 2021, pursuant to their letter agreements, the Company awarded 46,546 restricted stock units (â€œRSUsâ€) under the Plan to its independent directors, its Chief Financial Officer, and certain other employees and consultants, all of which vested over 12 months following the grant date and were subject to other restrictions until the filing of a Registration Statement on Form S-8 registering the shares. The fair value of the RSUs was determined based on $5.00 per share, the initial listing price of the Companyâ€™s Common Stock on the grant date. During the three months ended September 30, 2024, the Company granted an additional 71,427 shares of RSUs. For the three months ended September 30, 2024 and 2023, the Company recorded $31,788 and $7,500 of stock-based compensation expense. There was no forfeiture of RSUs occurred during the three months ended September 30, 2024 and 2023. As of September 30, 2024 and June 30, 2024, the unvested number of RSUs was 47,619 and 3,250 and the unamortized expense was $60,000 and $1,788, respectively. Â Â Â Â 27Â Â Â Information relating to RSU grants is summarized as follows: Schedule of RSU activityÂ Â Â Â Â Â Â Â Total RSUs IssuedÂ Â Total Fair Market Value of RSUs Issued as Compensation (1)Â RSUs granted, but not vested, at June 30, 2024Â Â 3,250Â Â Â Â Â RSUs grantedÂ Â 71,427Â Â $90,000Â RSUs forfeitedÂ Â â€“Â Â Â Â Â RSUs vestedÂ Â (27,058)Â Â Â Â RSUs granted, but not vested, at September 30, 2024Â Â 47,619Â Â Â Â Â Â _____ (1) The total fair value was based on the current stock price on the grant date. Â As of September 30, 2024, of the 357,212 vested RSUs, 285,869 shares of Common Stock were issued, and 71,343 shares were to be issued in the near future. Â Stock Option Â On May 12, 2022, the Compensation Committee of the Board of Directors approved an incentive plan for the Companyâ€™s executive officers consisting of a cash performance bonus of $60,000 to be awarded to Kevin Vassily, CFO of the Company, and grants of stock option (the â€œOption Grantsâ€) exercisable to purchase (i) 3,000,000 shares of Common Stock to Chenlong Tan, CEO and (ii) 330,000 shares of Common Stock to Mr. Vassily. The Option Grants, which were issued on May 13, 2022, have an exercise price of $1.12, a contractual term of 10 years, and consist of six vesting tranches with a vesting schedule based entirely on the attainment of both operational milestones (performance conditions) and market conditions, assuming continued employment of the recipients through each vesting date. Each of the six vesting tranches of the Option Grants will vest when both (i) the market capitalization milestone for such tranche, which begins at $150 million for the first tranche and increases by increments of $50 million through the fourth tranche and $100 million thereafter (based on achieving such market capitalization for five consecutive trading days), has been achieved, and (ii) any one of the following six operational milestones focused on revenue or any one of the six operational milestones focused on operating income have been achieved during a given fiscal year. Â The estimated achievement status of the operational milestones as of September 30, 2024 was as follows: Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Revenue in Fiscal Year Â Â Â Operating Income in Fiscal Year Â Â Milestone (in Millions) Â Â Â Achievement Status Â Â Â Â Milestone (in Millions) Â Â Â Achievement Status Â $ 90 Â Â Â Probable Â Â $ 6 Â Â Â Probable Â $ 100 Â Â Â Probable Â Â $ 8 Â Â Â Probable Â $ 125 Â Â Â Probable Â Â $ 10 Â Â Â Probable Â $ 150 Â Â Â Probable Â Â $ 12 Â Â Â Probable Â $ 200 Â Â Â Probable Â Â $ 16 Â Â Â â€“ Â $ 250 Â Â Â â€“ Â Â $ 20 Â Â Â â€“ Â Â The Company evaluated the performance condition and market condition under ASC 718-10-20. The Option Grants are considered an award containing a performance and a market condition and both conditions (in this case at least one of the performance conditions) must be satisfied for the award to vest. The market condition is incorporated into the fair value of the award, and that fair value is recognized over the longer of the implied service period or requisite service period if it is probable that one of the performance conditions will be met. In relation to the five awards deemed probable to vest, the recognition period ranges from 2.93 years to 9.64 years. If the performance condition is ultimately not met, compensation cost related to the award should not be recognized (or should be reversed to the extent any expense has been recognized related to such tranche) because the vesting condition in the award would not have been satisfied. Â Â Â Â 28Â Â Â On the grant date, a Monte Carlo simulation was used to determine for each tranche (i) a fixed amount of expense for such tranche and (ii) the future time when the market capitalization milestone for such tranche was expected to be achieved. Separately, based on a subjective assessment of our future financial performance, each quarter we determine whether it is probable that the Company will achieve each operational milestone that has not previously been achieved or deemed probable of achievement and, if so, the future time when the Company expects to achieve that operational milestone. The Monte Carlo simulation utilized the following inputs: Â Â Â· Stock Price - $1.12 Â Â· Volatility â€“ 95.65% Â Â· Term â€“10 years Â Â· Risk Free Rate of Return â€“ 2.93% Â Â· Dividend Yield â€“ 0% Â The total fair value of the Option Grants was $3.2 million of which, at September 30, 2023, $2.3 million is deemed probable of vesting. As of September 30, 2024, none of the options had vested. For the three months ended September 30, 2024 and 2023, the Company recorded $110,382 and $110,382 of stock-based compensation expense related to the Option Grants. As of September 30, 2024, unrecognized compensation cost related to tranches probable of vesting is approximately $1.2 million and will be recognized over two years to nine years, depending on the tranche. Â On August 29, 2024, the board of directors (the â€œBoardâ€) of the Company, based on the recommendation of the compensation committee of the Board, approved a grant of 1,200,000 stock options (the â€œ2024 Stock Optionsâ€) issuable to Chenlong Tan, the Companyâ€™s Chief Executive Officer, pursuant to the terms of the iPower Inc. Amended and Restated 2020 Equity Incentive Plan (the â€œPlanâ€). Following the Boardâ€™s approval, Mr. Tan and the Company entered into a stock option award agreement (the "Stock Option Award Agreement"). Â According to the Stock Option Award Agreement, and subject to the terms and conditions of the Stock Option Award Agreement and the Plan, upon vesting of the 2024 Stock Options, Mr. Tan will have the option to purchase common stock, par value $0.001 per share of the Company, at an exercise price of $1.43 per share (which is 110% of the Fair Market Value of the stock on the grant date). The 2024 Stock Options have a term of 10 years and will vest as follows: 30,000 2024 Stock Options vested on the grant date (August 29, 2024), and 32,500 2024 Stock Options will vest on the first day of each month from September 1, 2024, to August 1, 2027. Â On the grant date, a Black-Scholes Model was used to determine the fair value of the 2024 Stock Options with the following inputs: Â Â Â· Stock Price - $1.30 Â Â· Exercise Price - $1.43 Â Â· Volatility â€“ 101% Â Â· Expected Term â€“5.71 years Â Â· Risk Free Rate of Return â€“ 3.66% Â Â· Dividend Yield â€“ 0% Â The total fair value of the 2024 Stock Options was $1.22 million as of the grant date. For the three months ended September 30, 2024, 62,500 stock options were vested and the Company recorded $63,790 as stock compensation expense. As of September 30, 2024, the unrecognized compensation cost of the 2024 Stock Options was approximately $1.16 million and will be recognized monthly through August 1, 2027. Â Â Â Â 29Â Â Â Note 15 â€“ Warrant liabilities Â On January 27, 2021, the Company completed a private placement offering pursuant to which the Company sold to two accredited investors an aggregate of $3,000,000 in Convertible Notes and warrants to purchase shares of Class A Common Stock equaling 80% of the number of shares of Class A Common Stock issuable upon conversion of the Convertible Notes. The convertible note warrants are exercisable for a period of three years from the IPO completion date at a per share exercise price equal to the IPO. In accordance with the terms of the warrants, in the event the Convertible Notes are repaid in cash by the Company, the warrants issued in conjunction with the Convertible Notes will expire and have no further value. Â Â The outstanding warrants held by the Convertible Note investors were reclassified to additional paid in capital as the terms became fixed upon closing of the IPO. Through September 30, 2023, none of the private placement investors exercised any of their warrants and the warrants expired in May 2024. As such, there were no warrants outstanding as of September 30, 2024 and June 30, 2024. Â Note 16 - Concentration of risk Â Credit risk Â Financial instruments that potentially subject the Company to significant concentrations of credit risk consist primarily of cash and cash equivalents and accounts receivable. Â As of September 30, 2024 and June 30, 2024, $2,577,305 and $7,377,837, respectively, were deposited with various major financial institutions in the United States and PRC. Accounts at each institution in the United States are insured by the Federal Deposit Insurance Corporation (FDIC) for up to $250,000. The Company had approximately $1.4 million and $5.8 million, respectively, in excess of the FDIC insurance limit, as of September 30, 2024 and June 30, 2024. Â Accounts receivable are typically unsecured and derived from revenue earned from customers, thereby exposing the Company to credit risk. The risk is mitigated by the Companyâ€™s assessment of its customersâ€™ creditworthiness and its ongoing monitoring of outstanding balances. The Company maintains reserves for estimated credit losses, and such losses have generally been within expectations. Â The business of DHS, the Companyâ€™s VIE, may be impacted by Chinese economic conditions, changes in regulations and laws, and other uncertainties. Â Customer and vendor concentration risk Â For the three months ended September 30, 2024 and 2023, Amazon Vendor and Amazon Seller customers accounted for 89% and 91% of the Company's total revenues, respectively. As of September 30, 2024 and June 30, 2024, accounts receivable from Amazon Vendor and Amazon Seller accounted for 87% and 91% of the Companyâ€™s total accounts receivable. Â For the three months ended September 30, 2024 and 2023, one supplier accounted for 11% and 15% of the Company's total purchases, respectively. As of September 30, 2024 and June 30, 2024, accounts payable to one supplier accounted for 20% and 36% of the Companyâ€™s total accounts payable. Â Â Â Â 30Â Â Â Note 17 - Commitments and contingencies Â Lease commitments Â The Company has entered into a lease agreement for office and warehouse space with a lease period from December 1, 2018 until December 31, 2020. On August 24, 2020, the Company negotiated for new terms to extend the lease through December 21, 2023 at the rate of approximately $42,000 per month. On December 21, 2023, the lease expired without renewal. Â On September 1, 2020, in addition to the primary fulfillment center, the Company leased a second fulfillment center in City of Industry, California. The base rental fee was $27,921 to $29,910 per month through October 31, 2023. On October 31, 2023, the lease expired without renewal. Â On February 15, 2022, upon completion of the acquisition of Anivia Limited, the Company assumed an operating lease for offices located in the Peopleâ€™s Republic of China. In July 2023, the Company renewed the lease contract for its existing office plus additional office space. The lease term is for three years expiring on July 14, 2026. The total base rental fee for these offices is approximately $19,406 per month. In September 2024, the Company terminated the lease contract of the office space. Â On July 28, 2021, the Company entered into a Lease agreement (the â€œLease Agreementâ€) with 9th & Vineyard, LLC, a Delaware limited liability company (the â€œLandlordâ€), to lease from the Landlord approximately 99,347 square feet of space located at 8798 9th Street, Rancho Cucamonga, California (the â€œPremisesâ€). The term of the Lease Agreement is for 62 months, commencing on the date on which the Landlord completes certain prescribed improvements on the property (the â€œRent Commencement Dateâ€). The Lease Agreement does not provide for an option to renew. Under the Lease Agreement, the Company is responsible for its pro rata share of certain costs, including utility costs, insurance and common area costs, as further detailed in the Lease Agreement. In addition, following the Rent Commencement Date, the first two months of the Base Rent were abated. Â The lease did not start under the original agreement as the construction was not completed. On February 23, 2022, the Company entered into an amended agreement to extend the lease term to 74 months. Under the amended agreement, the lease commenced on February 10, 2022, with rent payments commencing May 11, 2022 and the lease expiring on May 31, 2028. The base rental fee is $114,249, increasing gradually over time to $140,079 per month through the expiration date of May 31, 2028. Â On May 1, 2022, the Company leased another fulfillment center in Duarte, California. The base rental fee is $56,000 to $59,410 per month through April 30, 2025. Â In September 2024, DHS entered into a sublease agreement with a third-party entity for office space in Shenzhen. The lease term is for one year from October 1, 2024 to September 30, 2025. The lease is treated as short-term lease and the base rental fee is approximately $10,000 per month. Â The Companyâ€™s total commitment for the full term of these leases is $12,651,376. The financial statements reflected $5,226,888 and $6,124,163, respectively, of operating lease right-of-use assets, and $5,632,824 and $6,549,110, respectively, of operating lease liabilities as of September 30, 2024 and June 30, 2024. Â Three months Ended September 30, 2024 and 2023: Schedule of lease cost and other informationÂ Â Â Â Â Lease costÂ 9/30/2024Â Â 9/30/2023Â Operating lease cost (included in G&A in the Company's statement of operations)Â $594,133Â Â $792,826Â Â Â Â Â Â Â Â Other informationÂ Â Â Â Â Â Â Â Cash paid for amounts included in the measurement of lease liabilitiesÂ $604,117Â Â $792,317Â Remaining term in yearsÂ Â 0.58 â€“ 3.67Â Â Â 0.08 â€“ 4.67Â Average discount rate - operating leasesÂ Â 5 - 6%Â Â Â 5 - 8%Â Â Â Â Â Â 31Â Â Â The supplemental balance sheet information related to leases for the period is as follows: Schedule of supplemental balance sheet information related to leasesÂ Â Â Â Â Â Operating leasesÂ 9/30/2024Â Â 6/30/2024Â Right of use asset - non-currentÂ $5,226,888Â Â $6,124,163Â Â Â Â Â Â Â Â Â Â Lease Liability â€“ currentÂ Â 1,686,889Â Â Â 2,039,301Â Lease Liability - non-currentÂ Â 3,945,935Â Â Â 4,509,809Â Total operating lease liabilitiesÂ $5,632,824Â Â $6,549,110Â Â Maturities of the Companyâ€™s lease liabilities are as follows: Schedule of maturities of lease liabilitiesÂ Â Â Â Â OperatingÂ Â Â LeaseÂ For Year ending June 30:Â Â Â Â Â 2025Â $1,535,511Â 2026Â Â 1,533,918Â 2027Â Â 1,586,572Â 2028Â Â 1,459,409Â Less: Imputed interest/present value discountÂ Â (482,586) Present value of lease liabilitiesÂ $5,632,824Â Â Contingencies Â Except as disclosed below, the Company is not currently a party to any material legal proceedings, investigation or claims. As the Company may, from time to time, be involved in legal matters arising in the ordinary course of its business, there can be no assurance that such matters will not arise in the future or that any such matters in which the Company is involved, or which may arise in the ordinary course of the Companyâ€™s business, will not at some point proceed to litigation or that such litigation will not have a material adverse effect on the business, financial condition or results of operations of the Company. Â Pursuant to an engagement agreement, dated and effective August 31, 2020 (the â€œEngagement Agreementâ€), with Boustead Securities LLC (â€œBousteadâ€), the Company engaged Boustead to act as its exclusive

placement agent for private placements of its securities and as a potential underwriter for its initial public offering. On February 28, 2021, the Company informed Boustead that it was terminating the Engagement Agreement and any continuing obligations the Company may have had under its terms. On April 15, 2021, the Company provided formal written notice to Boustead of its termination of the Engagement Agreement and all obligations thereunder, effective immediately. On April 30, 2021, Boustead filed a statement of claim with the Financial Institute Regulatory Authority, or FINRA, demanding to arbitrate the dispute, and is seeking, among other things, monetary damages against the Company and D.A. Davidson & Co. (who acted as underwriter in the Companyâ€™s IPO). The Company has agreed to indemnify D.A. Davidson & Co. and the other underwriters against any liability or expense they may incur or be subject to arising out of the Boustead dispute. Additionally, Chenlong Tan, the Companyâ€™s Chairman, President and Chief Executive Officer and a beneficial owner more than 5% of the Companyâ€™s Common Stock, has agreed to reimburse the Company for any judgments, fines and amounts paid or actually incurred by the Company or an indemnitee in connection with such legal action or in connection with any settlement agreement entered into by the Company or an indemnitee up to a maximum of $3.5 million in the aggregate, with the sole source of funding of such reimbursement to come from sales of shares then owned by Mr. Tan. As of September 30, 2023, the Company cannot reasonably estimate the amount of potential exposure. Â Â Â Â 32Â Â Â On April 3, 2024, the Company and D.A. Davidson & Co entered into a settlement agreement and mutual release (the â€œSettlement Agreementâ€) with Boustead Securities, LLC (â€œBousteadâ€) and its current and former employees, officers, directors, partners, agents and affiliates, pursuant to which all parties agreed to release all claims in exchange for the Companyâ€™s payment of $1.3 million (the â€œSettlement Amountâ€) to Boustead. The Settlement Agreement was entered into for purposes of settling in full the FINRA Arbitration (FINRA Case No. 22-01133) which had been brought by Boustead against the Company and D.A. Davidson after the Company opted not to complete its initial public offering with Boustead but instead engaged and completed its initial public offering with D.A. Davidson. Pursuant to the terms of the Settlement Agreement, the Company is required to pay the Settlement Amount in four equal installments of $325,000 on each of April 3, 2024, May 3, 2024, June 3, 2024 and July 3, 2024. Within five days of its receipt of the final payment, or by July 8, 2024, Boustead will be obligated to dismiss the FINRA Arbitration against the Company, with prejudice, after which time the Company will be required to dismiss, with prejudice, all counterclaims brought by the Company against Boustead. For the year ended June 30, 2024, the Company considered and concluded that the Settlement Amount of $1.3 million was incremental costs directly associated with the IPO under ASC 340-10-S99-1 and so recorded as offering costs against additional paid-in capital. As of June 30, 2024, the outstanding balance of the Settlement Amount was $325,000. As of September 30, 2024, the Settlement Amount had been paid off and the parties have formally withdrawn all of the complaints that were before FINRA, with prejudice, and the matter is settled in full. Â In conjunction with entry into the Settlement Agreement, the Companyâ€™s CEO and co-founder, Chenlong Tan, and Allan Huang, also a co-founder of the Company, entered into a pledge agreement (the â€œPledge Agreementâ€) with the Company pursuant to which they each pledged 1,300,000 shares of their iPower common stock, for a total of 2,600,000 shares (the â€œPledged Sharesâ€), in order that the Company may, from time to time, sell such Pledged Shares into the market on behalf of Messrs. Tan and Huang in order to recoup the Settlement Amount. Â On June 18, 2024, calculating the shares at $2.40, Messrs. Tan and Huang returned a total of 541,667 shares as indemnification payment to the Company for cancellation (the â€œShare Cancellationâ€). The Share Cancellation was completed in June 2024. Â In February 2022, the Russian Federation began conducting military operations against Ukraine, and in October 2023, an armed conflict between Hamas-led Palestinian militant groups and Israeli military forces began, both of which have since escalated into prolonged wars. While we do not do business in those regions, the military conflicts in Ukraine and in Israel have resulted in global economic uncertainty and increased the cost of various commodities. In response to these types of events, should they directly impact our supply chain or other operations, we may experience or be exposed to supply chain disruptions which could cause us to seek alternate sources for product supply or suffer consequences that are unexpected and difficult to mitigate. Any of these risks might have a materially adverse impact on our business operations and our financial position or results of operations. Although, it is difficult to predict the impact that these factors may have on our business in the future, we have experienced a delay in, as well as an increase in costs in shipping, and the resulting inventory level increase in our warehouse facilities, thus resulting in reduced profits. In addition, supply chain disruptions may put upward pressure on our costs and increase the risk that we may be unable to acquire the materials and services we need to continue to make certain products. Â On April 13, 2020, the Company entered into an agreement with Royal Business Bank (the â€œLenderâ€) for a total amount of $175,500, pursuant to a promissory note issued by the Company to the Lender (the â€œPPP Noteâ€). The loan was made pursuant to the Payroll Protection Program established as part of the Coronavirus Aid, Relief and Economic Security Act (the â€œCARES Actâ€). On March 22, 2021, the $175,500 PPP Note due to Royal Business Bank was fully forgiven by the Small Business Administration (â€œSBAâ€). Â Â Â Â 33Â Â Â The Company is required to retain PPP loan documentation through 2026 and permit authorized representatives of the SBA to access such files upon request. Should the SBA conduct such a review and reject all or some of the Companyâ€™s judgments pertaining to satisfying PPP loan eligibility or forgiveness conditions, the Company may be required to adjust previously reported amounts and disclosures in the consolidated financial statements. Â Note 18 - Subsequent events Â Â The Company evaluated subsequent events and transactions that occurred after the balance sheet date through the date that the unaudited condensed consolidated financial statements were available to be issued. Other than as set forth below, there were no material subsequent events that required recognition or additional disclosure in the unaudited condensed consolidated financial statements presented. Â On November 8, 2024, the Company entered into a third amendment (the â€œThird Amendmentâ€) to that certain credit agreement, initially entered into by and among the Company and its subsidiaries and JPMorgan Chase Bank, N.A., as administrative agent for the Lender and a lender (the â€œAdministrative Agentâ€ or â€œLenderâ€), on November 12, 2021 (the â€œCredit Agreementâ€). The Third Amendment to the Credit Agreement amended, among other things, (i) the defined term â€œAggregate Revolving Commitmentâ€ to mean $15,000,000, and (ii) extended the maturity date to â€œNovember 8, 2027 or any earlier date on which the Revolving Commitments are reduced to zero or otherwise terminated pursuant to the terms hereof.â€ The borrowing rate is SOFR plus 2.25% to 2.50% depending on utilization of the borrowing availability. Â Â Â Â Â Â Â Â Â Â Â Â Â Â 34Â Â Â ITEM 2. MANAGEMENTâ€™S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS Â The following Managementâ€™s Discussion and Analysis of Financial Condition and Results of Operations (the â€œMD&Aâ€) should be read in conjunction with our unaudited financial statements and the related notes thereto included elsewhere herein. This MD&A contains forward-looking statements that involve risks and uncertainties, such as statements of our plans, objectives, expectations, and intentions. Any statements that are not statements of historical fact are forward-looking statements. When used, the words â€œbelieve,â€ â€œplan,â€ â€œintend,â€ â€œanticipate,â€ â€œtarget,â€ â€œestimate,â€ â€œexpect,â€ and the like, and/or future-tense or conditional constructions (â€œwill,â€ â€œmay,â€ â€œcould,â€ â€œshould,â€ etc.), or similar expressions, identify certain of these forward-looking statements. These forward-looking statements are subject to risks and uncertainties that could cause actual results or events to differ materially from those expressed or implied by the forward-looking statements in this report. Our actual results and the timing of events could differ materially from those anticipated in these forward-looking statements as a result of several factors. Â Historical results may not indicate future performance. Our forward-looking statements reflect our current views about future events, are based on assumptions and are subject to known and unknown risks and uncertainties that could cause actual results to differ materially from those contemplated by these statements. We undertake no obligation to publicly update or revise any forward- looking statements, including any changes that might result from any facts, events, or circumstances after the date hereof that may bear upon forward-looking statements. Furthermore, we cannot guarantee future results, events, levels of activity, performance, or achievements. Â Overview Â Driven by tech and data, iPower Inc. is an online supplier of consumer goods, including hydroponics equipment, general gardening supplies, and consumer home goods. Through the operations of our e-commerce platforms and channel partners, our combined 121,000 square foot fulfillment centers in Rancho Cucamonga and Los Angeles, California, we believe we are one of the leading marketers, distributors and retailers in the consumer gardening and home goods categories, based on managementâ€™s estimates. Our core strategy continues to focus on expanding our geographic reach across the United States and internationally through organic growth, both in terms of expanding customer base as well as brand and product development. iPower has developed a set of methodologies driven by proprietary data formulas to effectively bring products to market and sales. Â We are actively developing our in-house branded products and through supply chain partners, which to date include theÂ iPowerÂ andÂ Simple DeluxeÂ brands and more, some of which have been designated as Amazon best seller product leaders and Amazon Choice products, among others. Â Trends and Expectations Â Product and Brand Development Â We plan to increase investments in product and brand development. We actively evaluate potential acquisition opportunities of companies and product brand names that can complement our product catalog and improve our existing products and supply chain efficiencies. Â Â Â Â 35Â Â Â Global Economic Disruption Â While at present the majority of our products are sourced either in the United States or China, the military conflicts between Russia and Ukraine and Israel and Hamas may nonetheless increase the likelihood of supply chain disruptions and hinder our ability to find the materials we need to make our products. Thus far, as a result of the general global economic disruptions, we have experienced a decrease in the speed with which we are able to purchase new inventory, as well as an increase in costs due to delays in shipping, the resulting increase in time with which products remain in our warehouse facilities, thus resulting in reduced profits. In addition, supply chain disruptions may make it harder for us to find favorable pricing and reliable sources for the materials we need, putting upward pressure on our costs and increasing the risk that we may be unable to acquire the materials and services we need to continue to make certain products. Â Regulatory Environment Â We sell hydroponic gardening products to end users that may use such products in new and emerging industries or segments, including the growing of cannabis. The demand for hydroponic gardening products depends on the uncertain growth of these industries or segments due to varying, inconsistent, and rapidly changing laws, regulations, administrative practices, enforcement approaches, judicial interpretations, and consumer perceptions. For example, certain countries and a total of 46 U.S. states plus the District of Columbia have adopted frameworks that authorize, regulate and tax the cultivation, processing, sale and use of cannabis for medicinal and/or non-medicinal use, including legalization of hemp and CBD, while the U.S. Controlled Substances Act and the laws of U.S. states prohibit growing cannabis. Demand for our products could be impacted by changes in the regulatory environment with respect to such industries and segments. Â Recent Developments Â On June 18, 2024, we closed on the registered direct offering (the â€œOfferingâ€) of 2,083,334 shares of common stock (the â€œSharesâ€) and a concurrent private placement (the â€œPrivate Placementâ€) of warrants (â€œWarrantsâ€) to purchase 2,083,334 shares of common stock (the â€œWarrant Sharesâ€), which were sold for gross aggregate proceeds of $5,000,002. The Shares were sold pursuant to a prospectus supplement, filed on June 18, 2024, to the registration statement on Form S-3, originally filed on September 25, 2023 with the SEC (File No. 333-274665), and declared effective on September 29, 2023. The Warrants, which were issued pursuant to an exemption from registration under Section 4(a)(2) or Regulation D of the Securities Act of 1933, as amended (the â€œSecurities Actâ€), have a term of five years and are immediately exercisable at $2.40 per share. The Shares and Warrants were sold to purchasers named on the signature page of a certain securities purchase agreement, dated June 16, 2024, between the Company and the purchaser (the â€œPurchase Agreementâ€). Roth Capital Partners, LLC acted as the placement agent, pursuant to a placement agency agreement. The Company paid compensation to the placement agent consisting of a cash fee equal to 6.5% of the gross proceeds of the Offering plus reimbursement of certain expenses and legal fees. Â On July 9, 2024, as required by the Purchase Agreement, we filed a resale registration statement on Form S-1 with the SEC (the "Resale Form S-1"). Upon filing an amendment on July 23, 2024, the Resale Form S-1 was declared effective by the SEC on July 26, 2024. Â Â Â Â 36Â Â Â RESULTS OF OPERATIONS Â For the three months ended September 30, 2024 and 2023 Â The following table presents certain unaudited condensed consolidated statement of operations information and presentation of that data as a percentage of change from period to period. Â Â Â Three Months Ended September 30, 2024 Â Â Three Months Ended September 30, 2023 Â Â VarianceÂ Revenues â€“ product salesÂ $18,275,412Â Â $26,508,374Â Â (31.1%) Revenues â€“ service incomeÂ Â 733,109Â Â Â â€“Â Â â€“Â Â Â Â 19,008,521Â Â Â 26,508,374Â Â (28.3%) Â Â Â Â Â Â Â Â Â Â Â Â Cost of revenues â€“ product costsÂ Â 9,917,448Â Â Â 14,749,529Â Â (32.8%) Cost of revenues â€“ service costsÂ Â 603,176Â Â Â â€“Â Â Â â€“Â Â Â Â 10,520,624Â Â Â 14,749,529Â Â (28.7%) Â Â Â Â Â Â Â Â Â Â Â Â Gross profitÂ Â 8,487,897Â Â Â 11,758,845Â Â (27.8%) Operating expensesÂ Â 11,234,331Â Â Â 13,027,522Â Â (13.8%) Operating lossÂ Â (2,746,434)Â Â (1,268,677)Â 116.5%Â Other income (expenses)Â Â 77,805Â Â Â (296,556)Â 126.2%Â Loss before income taxesÂ Â (2,668,629)Â Â (1,565,233)Â 70.5%Â Income tax benefitÂ Â 636,512Â Â Â 275,882Â Â 130.7%Â Net lossÂ Â (2,032,117)Â Â (1,289,351)Â 57.6%Â Non-controlling interestÂ Â 2,836Â Â 2,836Â Â 0%Â Net loss attributable to iPower Inc.Â Â (2,029,281)Â Â (1,286,515)Â 57.7%Â Other comprehensive lossÂ Â (55,054)Â Â (707)Â 7687.0%Â Comprehensive loss attributable to iPower Inc.Â $(2,084,335)Â $(1,287,222)Â 61.9%Â Â Â Â Â Â Â Â Â Â Â Â Gross profit % of revenues â€“ product salesÂ Â 45.7%Â Â Â 44.4%Â Â Â Â Gross profit % of revenues â€“ service incomeÂ Â 17.7%Â Â Â â€“Â Â Â Â Operating loss % of revenuesÂ Â (14.4%)Â Â (4.8%)Â Â Â Net loss % of revenuesÂ Â (10.7%)Â Â (4.9%)Â Â Â Â Revenues Â Revenues for the three months ended September 30, 2024 decreased 28.3% to $19,008,521 as compared to $26,508,374 for the three months ended September 30, 2023. While pricing remained stable and with the additional logistics service income, the decrease was mainly due to the combination of decreased orders from Amazon and temporary disruption of product supply during the quarter ended September 30, 2024 and the increased sales generated from promotional activities in the same quarter in 2023. Â Costs of Goods Sold Â Costs of goods sold for the three months ended September 30, 2024 decreased 28.7% to $10,520,624 as compared to $14,749,529 for the three months ended September 30, 2023. The decrease was primarily due to a combination of the costs related to the logistics service income and the decrease in sales, freight costs, and lowered product costs resulted from managementâ€™s efforts on supply chain management. Â Â Â Â 37Â Â Â Gross Profit Â Gross profit was $8,487,897 for the three months ended September 30, 2024 as compared to $11,758,845 for the three months ended September 30, 2023. The gross profit ratio of the product sales revenues increased to 45.7% for the three months ended September 30, 2024 from 44.4% for the three months ended September 30, 2023. The increase in the gross profit ratio was mainly driven by the decrease in costs of goods sold during the three months ended September 30, 2024, as discussed above. Â Operating Expenses Â Operating expenses for the three months ended September 30, 2024 decreased 13.8% to $11,234,331 as compared to $13,027,522 for the three months ended September 30, 2023. The decrease was mainly due to the combination of a decrease in selling and fulfillment expenses of $4.1 million as a result of decreased costs related to advertising, merchant fees, rental expenses and delivery fees, and an increase in general and administrative expenses of $2.4 million, which included payroll expenses, stock-based compensation expense, insurance expenses, allowance for credit losses, travel expenses and other operating expenses. The increase in general and administrative expenses was mainly due to the expansion of our vendor network and development of the SuperSuite platform and an increased allowance for credit loss and inventory reserves of $1.76 million. Â Loss from Operations Â Loss from operations was $2,746,434 for the three months ended September 30, 2024 as compared to $1,268,677 for the three months ended September 30, 2023. The increase in loss resulted from the decrease in sales being greater than the decrease in operating expenses and the increase in gross profit ratio. Â Other Income (Expenses) Â Other income (expenses) consist of interest expense and other non-operating income (expenses). Other income (expenses) for the three months ended September 30, 2024 was $77,805 as compared to $(296,556) for the three months ended September 30, 2023. The increase in other income (expenses) was mainly due to the combination of an increase in other non-operating income of $285,852, and a decrease in interest, including amortization of debt discount, on the revolving loan of $88,403 during the

three months ended September 30, 2024 resulted from the decreasing loan balance. Â Net Loss Attributable to iPower Inc. Â Net loss attributable to iPower Inc. for the three months ended September 30, 2024 was $2,029,281 as compared to $1,286,515 for the three months ended September 30, 2023, representing an increase in net loss of $742,766. The increase was primarily due to the decrease in sales being greater than the decrease in operating expenses and the increase in gross profit ratio as discussed above. Â Comprehensive Loss Attributable to iPower Inc. Â Comprehensive loss attributable to iPower Inc. for the three months ended September 30, 2024 was $2,084,335 as compared to $1,287,222 for the three months ended September 30, 2023, representing an increase in comprehensive loss of $797,113. The increase was due to the reasons discussed above, along with an increase in other comprehensive loss of $54,347 as a result of foreign currency translation adjustments resulting from the translation of RMB, the functional currency of our VIE in the PRC, to USD, the reporting currency of the Company. Â Â Â Â 38Â Â Â LIQUIDITY AND CAPITAL RESOURCES Â Sources of Liquidity Â During the three months ended September 30, 2024, we primarily funded our operations with cash and cash equivalents generated from operations, as well as through borrowing under our credit facility from JPMorgan Chase Bank (â€œJPMâ€). Additionally, on June 18, 2024, we closed on the registered direct offering of 2,083,334 Shares and a concurrent Private Placement of Warrants to purchase up to 2,083,334 Warrant Shares, which Shares and Warrants were sold for gross aggregate proceeds of $5,000,002. As of September 30, 2024, we had cash and cash equivalents of $2,577,305, representing a $4,800,532 decrease from $7,377,837 in cash as of June 30, 2024. The cash decrease was primarily due to the result of cash used in operating activities and financing activities resulting from our payments to pay down the short-term loans - related party and the JPM revolving line of credit. Â Based on our current operating plans, we believe that our existing cash and cash equivalents and cash flows from operations will be sufficient to finance our operations during the next 12 months. Â Our cash requirements consist primarily of day-to-day operating expenses and obligations with respect to warehouse leases. We lease all our office and warehouse facilities. We expect to make future payments on existing leases from cash generated from operations. We have credit terms in place with our major suppliers, however as we bring on new suppliers, we are often required to prepay our inventory purchases from them. This is consistent with our historical operating model which allowed us to operate using only cash generated by the business. Beyond the next 12 months we believe that our cash flow from operations should improve as supply chain operations normalize and new suppliers we are bringing online transition to credit terms more favorable to us. In addition, we plan to increase the size of our in-house product catalog, which will have a net beneficial impact to our margin profile and ability to generate cash. Currently, we have approximately $11.0 million in unused credit under the revolving line with JPM. Given our current working capital position and available funding from our revolving credit line, we believe we will be able to manage through the current challenges by managing payment terms with customers and vendors. Â Given our current working capital position and available funding from our revolving credit line and proceeds from our June Registered Direct offering, we believe we will be able to work through the current challenges by managing payment terms with customers and vendors. Â Working Capital Â As of September 30, 2024 and June 30, 2024, our working capital was $12.2 million and $11.2 million, respectively. The historical seasonality in our business during the year can cause cash and cash equivalents, inventory and accounts payable to fluctuate, resulting in changes in our working capital. We anticipate that past historical trends to remain in place through the balance of the fiscal year with working capital remaining near this level for the foreseeable future. Â Cash Flows Â Operating Activities Â Our largest source of cash provided by operations is from sales of products. Our primary uses of cash from operating activities include payments to suppliers for products, to employees for compensation, and other general expenses. Net cash (used in) provided by operating activities for the three months ended September 30, 2024 and 2023 was $(1,415,643) and $4,052,341, respectively. The decrease in cash provided by operating activities mainly resulted from a decrease in cash received from customers and an increase in cash paid for cost of revenues and operating expenses. Â Â Â Â 39Â Â Â Investing Activities Â Net cash used in investing activities for the three months ended September 30, 2024 and 2023 was $202,140 and $0, respectively. The increase was due to the prepayments made for software developments during the quarter ended September 30, 2024. Â Financing Activities Â Net cash used in financing activities was $3,308,599 and $5,075,000, respectively, for the three months ended September 30, 2024 and 2023. The decrease in net cash used in financing activities was primarily due to a decrease in payments on the revolving loan. Â OFF-BALANCE SHEET ARRANGEMENTS Â We do not have any off-balance sheet arrangements (as that term is defined in Item 303 of Regulation S-K) that are reasonably likely to have a current or future material effect on our financial condition, revenue or expenses, results of operations, liquidity, capital expenditures or capital resources. Â CRITICAL ACCOUNTING POLICIES AND ESTIMATES Â We prepare our consolidated financial statements in accordance with accounting principles generally accepted in the United States, or GAAP, and pursuant to the rules and regulations of the SEC. The preparation of consolidated financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the amounts reported in the consolidated financial statements and accompanying notes. Actual results could differ from those estimates. In some cases, changes in the accounting estimates are reasonably likely to occur from period to period. Accordingly, actual results could differ materially from our estimates. To the extent that there are material differences between these estimates and actual results, our financial condition and results of operations will be affected. We base our estimates on experience and other assumptions that we believe are reasonable under the circumstances, and we evaluate these estimates on an ongoing basis. We refer to accounting estimates of this type as critical accounting policies, which we discuss further below. While our significant accounting policies are more fully described in NoteÂ 2 to our unaudited condensed consolidated financial statements, we believe that the following accounting policies are critical to the process of making significant judgments and estimates in the preparation of our unaudited condensed consolidated financial statements. Â Revenue recognition Â The Company recognizes revenues from service and product sales, net of promotional discounts and return allowances, when the following revenue recognition criteria are met: a contract has been identified, separate performance obligations are identified, the transaction price is determined, the transaction price is allocated to separate performance obligations and revenue is recognized upon satisfying each performance obligation. The Company transfers the risk of loss or damage upon shipment or completion of service, therefore, revenue from product sales is recognized when it is shipped to the customer and the revenue from services is recognized upon completion of services. Return allowances, which reduce product revenue by the Companyâ€™s best estimate of expected product returns, are estimated using historical experience. Â The Company evaluates the criteria of ASC 606Â - Revenue Recognition Principal Agent Considerations in determining whether it is appropriate to record the gross amount of product sales and related costs or the net amount earned as commissions. Generally, when the Company is primarily responsible for fulfilling the promise to provide a specified good or service and the Company has discretion in establishing the price, revenue is recorded at gross. Â Â Â Â 40Â Â Â Â Payments received prior to the delivery of goods to customers are recorded as customer deposits. Â The Company periodically provides incentive offers to its customers to encourage purchases. Such offers include current discount offers, such asÂ percentage discounts off current purchases and other similar offers. Current discount offers, when accepted by the Companyâ€™s customers, are treated as a reduction to the purchase price of the related transaction. Â Sales discounts are recorded in the period in which the related sales are recorded. Sales return allowances are estimated based on historical amounts and are recorded upon recognizing the related sales. Shipping and handling costs are recorded as selling expenses. Â Accounts receivable, net Â During the ordinary course of business, the Company extends unsecured credit to its customers. Accounts receivable are stated at the amount the Company expects to collect from customers, which includes the amount withheld by sales channel partners and refundable to the Company. Based on historical an expected loss rate and status of negotiations with the sales channel partner, management reviews its accounts receivable balances each reporting period to determine if an allowance for credit loss is required. Â The Company evaluates the creditworthiness of all of its customers individually before accepting them and continuously monitors the recoverability of accounts receivable. If there are any indicators that a customer may not make payment, the Company may consider making provision for non-collectability for that particular customer. At the same time, the Company may cease further sales or services to such customer. The following are some of the factors that the Company develops allowance for credit losses: Â Â Â· the customer fails to comply with its payment schedule; Â Â Â Â Â· the customer is in serious financial difficulty; Â Â Â Â Â· a significant dispute with the customer has occurred regarding job progress or other matters; Â Â Â Â Â· the customer breaches any of its contractual obligations; Â Â Â Â Â· the customer appears to be financially distressed due to economic or legal factors; Â Â Â Â Â· the business between the customer and the Company is not active; and Â Â Â Â Â· other objective evidence indicates non-collectability of the accounts receivable. Â Accounts receivable are recognized and carried at carrying amount less an allowance for credit losses, if any. The Company maintains an allowance for credit losses resulting from the inability of its customers to make required payments based on contractual terms. The Company reviews the collectability of its receivables on a regular and ongoing basis. The Company has also included in calculation of allowance for credit losses the potential impact of the COVID-19 pandemic on our customersâ€™ businesses and their ability to pay their accounts receivable. After all attempts to collect a receivable have failed, the receivable is written off against the allowance. The Company also considers external factors to the specific customer, including current conditions and forecasts of economic conditions, including the potential impact of the COVID-19 pandemic. In the event we recover amounts previously written off, we will reduce the specific allowance for credit losses. In late October 2024, the Company determined that the collectability of certain shortage claim receivables from Amazon was remote so the Company recorded additional allowance for credit losses of approximately $1.5 million for the quarter ended September 30, 2024. Â Â Â Â Â 41Â Â Â Inventory, net Â Inventory consists of finished goods ready for sale and is stated at the lower of cost or market. The Company values its inventory using the weighted average costing method. The Companyâ€™s policy is to include as a part of inventory and cost of goods sold any freight incurred to ship the product from its vendors to warehouses. Outbound freight costs related to shipping costs to customers are considered period costs and reflected in selling and fulfillment expenses. The Company regularly review inventory and consider forecasts of future demand, market conditions and product obsolescence. Â If the estimated realizable value of the inventory is less than cost, the Company makes provisions in order to reduce its carrying value to its estimated market value. The Company also reviews inventory for slow moving and obsolescence and records allowance for obsolescence. Â Variable interest entities Â On February 15, 2022, the Company acquired 100% of the ordinary shares of Anivia and its subsidiaries, including Daheshou (Shenzhen) Information Technology Co., Ltd., a company organized under the Laws of the PRC (â€œDHSâ€). Pursuant to the terms of the agreements, the Company does not have direct ownership in DHS but is actively involved in DHSâ€™s operations as the sole manager to direct the activities and significantly impact DHSâ€™s economic performance. DHSâ€™s operational funding is provided by the Company after February 15, 2022. During the term of the agreements, which run for a term of 10 years from February 2022 to February 2032, the Company bears all the risk of loss and has the right to receive all of the benefits from DHS. As such, based on the determination that the Company is the primary beneficiary of DHS, in accordance with ASC 810-10-25-38A through 25-38J, DHS is considered a variable interest entity (â€œVIEâ€) of the Company and the financial statements of DHS have been consolidated from the date such control existed, February 15, 2022. Â Goodwill Â Goodwill represents the excess of the purchase price over the fair value of assets acquired and liabilities assumed. The Company accounts for goodwill underÂ ASC Topic 350, Intangibles-Goodwill and Other. Â Goodwill is not amortized but is reviewed for potential impairment on an annual basis, or if events or circumstances indicate a potential impairment, at the reporting unit level. The Companyâ€™s review for impairment includes an assessment of qualitative factors to determine whether it is more likely than not that the fair value of a reporting unit is less than its carrying value, including goodwill. If it is determined that it is more likely than not that the fair value of a reporting unit is less than its carrying value, including goodwill, a quantitative goodwill impairment test is performed, which compares the fair value of the reporting unit with its carrying amounts, including goodwill. If the fair value of the reporting unit exceeds its carrying amount, goodwill of the reporting unit is considered not impaired. However, if the carrying amount of the reporting unit exceeds its fair value, an impairment loss will be recognized in an amount equal to that excess, limited to the total amount of goodwill allocated to that reporting unit. Â Â Â Â 42Â Â Â During the three months ended September 30, 2024 and 2023, the Company performed a qualitative and quantitative goodwill impairment analysis following the steps laid out in ASC 350-20-35-3C and noted no goodwill impairment. As of September 30, 2024 and 2023, the goodwill balance amounted to $3,034,110 and $3,034,110, respectively. Â Intangible Assets, net Â Finite life intangible assets at September 30, 2024 include a covenant not to compete, supplier relationships and software recognized as part of the acquisition of Anivia. Intangible assets are recorded at the estimated fair value of these items at the date of acquisition, February 15, 2022. Intangible assets are amortized on a straight-line basis over their estimated useful life as follows: Â Â Â Useful Life Covenant Not to Compete Â 10 years Supplier relationship Â 6 years Software Â 5 years Â The Company reviews the recoverability of long-lived assets, including intangible assets, when events or changes in circumstances occur that indicate the carrying value of the asset may not be recoverable. The assessment of possible impairment is based on the ability to recover the carrying value of the asset from the expected future pretax cash flows (undiscounted and without interest charges) of the related operations. If these cash flows are less than the carrying value of such asset, an impairment loss is recognized for the difference between estimated fair value and carrying value. The measurement of impairment requires management to make estimates of these cash flows related to long-lived assets, as well as other fair value determinations. As of September 30, 2024, there were no indicators of impairment. Â Stock-based Compensation Â The Company applies ASC No. 718, â€œCompensation-Stock Compensation,â€ which requires that share-based payment transactions with employees and nonemployees upon adoption of ASU 2018-07, be measured based on the grant date fair value of the equity instrument and recognized as compensation expense over the requisite service period, with a corresponding addition to equity. Under this method, compensation cost related to employee share options or similar equity instruments is measured at the grant date based on the fair value of the award and is recognized over the period during which an employee is required to provide service in exchange for the award, which generally is the vesting period. In addition to the requisite service period, the Company also evaluates the performance condition and market condition under ASC 718-10-20. For an award that contains both a performance and a market condition, and where both conditions must be satisfied in order for the award to vest, the market condition is incorporated into the fair value of the award, and that fair value is recognized over the employeeâ€™s requisite service period or nonemployeeâ€™s vesting period if it is probable that the performance condition will be met. If the performance condition is ultimately not met, compensation cost related to the award should not be recognized (or should be reversed) because the vesting condition in the award has not been satisfied. Â The Company will recognize forfeitures of such equity-based compensation as they occur. Â Â Â Â 43Â Â Â Income taxes Â The Company accounts for income taxes under the asset and liability method. Deferred tax assets and liabilities are recognized for future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their perspective tax bases. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which the temporary differences are expected to be recovered or settled. 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. Valuation allowances are recorded, when necessary, to reduce deferred tax assets to the amount expected to be realized. Â The Company has analyzed filing positions in each of the federal and state jurisdictions where the Company is required to file income tax returns, as well as open tax years in such jurisdictions. The Company has identified the U.S. federal jurisdiction, and the states of Nevada and California, as its â€œmajorâ€ tax jurisdictions. However, the Company has certain tax attribute carryforwards which will remain subject to review and adjustment by the relevant tax authorities until the statute of limitations closes with respect to the year in which such attributes are utilized. Â The Company believes that our income tax filing positions and deductions will be sustained on audit and does not anticipate any adjustments that will

result in a material change to its financial position. Therefore, no reserves for uncertain income tax positions have been recorded pursuant to ASC 740, Income Taxes. The Companyâ€™s policy for recording interest and penalties associated with income-based tax audits is to record such items as a component of income taxes. Â Recently issued accounting pronouncements Â Other than as set forth under Note 2 to the unaudited condensed consolidated financial statements under â€œRecently issued accounting pronouncements,â€ the Company does not believe other recently issued but not yet effective accounting standards, if currently adopted, would have a material effect on the consolidated financial position, statements of operations and cash flows. Â ITEM 3. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK Â As a â€œsmaller reporting company,â€ we are not required to provide the information required by this Item. Â ITEM 4. CONTROLS AND PROCEDURES Â Evaluation of Disclosure Controls and Procedures Â We maintain disclosure controls and procedures that are designed to ensure that information required to be disclosed in our reports filed under the Securities Exchange Act of 1934, as amended, is recorded, processed, summarized and reported within the time periods specified in the SECâ€™s rules and forms, and that such information is accumulated and communicated to our management, including our Chief Executive Officer and Chief Financial Officer, to allow for timely decisions regarding required disclosure. Â Â Â Â 44Â Â Â As of September 30, 2024, our management carried out an evaluation, under the supervision and with the participation of our Chief Executive Officer and Chief Financial Officer, of the effectiveness of the design and operation of our disclosure controls and procedures. Based on the foregoing, our management concluded that our internal controls over financial reporting were not effective because, among other things, our controls related to the financial statement closing process were not adequately designed or appropriately implemented to identify material misstatements in our financial reporting on a timely basis. Management has evaluated remediation plans to address these deficiencies and is implementing changes to address the material weakness identified, including hiring additional accountants and consultants and implementing controls and procedures over the financial reporting process. Â Changes in Internal Controls Â There have been no changes in our internal controls over financial reporting that occurred during the quarter ended September 30, 2024 that have materially affected, or are reasonably likely to materially affect, our internal controls over financial reporting. Â UHY LLP, our independent registered public accounting firm, is not required to and has not provided an assessment concerning the design or effectiveness of our internal controls over financial reporting. Â Â Â

Disclosure - Commitments and contingencies (Tables) link:presentationLink link:calculationLink link:definitionLink 995643 - Disclosure - Basis of Presentation and Summary of significant accounting policies (Details - Useful lives) link:presentationLink link:calculationLink link:definitionLink 995644 - Disclosure - Basis of Presentation and Summary of significant accounting policies (Details - Fair values of financial instruments) link:presentationLink link:calculationLink link:definitionLink 995645 - Disclosure - Basis of Presentation and Summary of significant accounting policies (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 995646 - Disclosure - Joint Ventures (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 995647 - Disclosure - Variable interest entity (Details - Assets and liabilities) link:presentationLink link:calculationLink link:definitionLink 995648 - Disclosure - Variable interest entity (Details - VIE operations) link:presentationLink link:calculationLink link:definitionLink 995649 - Disclosure - Variable interest entity (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 995650 - Disclosure - Accounts receivable, net (Details - Accounts receivable) link:presentationLink link:calculationLink link:definitionLink 995651 - Disclosure - Accounts receivable, net (Details - Credit losses) link:presentationLink link:calculationLink link:definitionLink 995652 - Disclosure - Inventories, net (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 995653 - Disclosure - Prepayments and other current assets, net (Details - Other assets) link:presentationLink link:calculationLink link:definitionLink 995654 - Disclosure - Prepayments and other current assets, net (Details - Credit losses) link:presentationLink link:calculationLink link:definitionLink 995655 - Disclosure - Prepayments and other current assets, net (Details Narrative) 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(Details - Tax provision) link:presentationLink link:calculationLink link:definitionLink 995664 - Disclosure - Income taxes (Details - Reconciliation of effective income tax rate) link:presentationLink link:calculationLink link:definitionLink 995665 - Disclosure - Income taxes (Details - Deferred taxes) link:presentationLink link:calculationLink link:definitionLink 995666 - Disclosure - Income taxes (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 995667 - Disclosure - Earnings per share (Details - Basic and diluted earnings per share) link:presentationLink link:calculationLink link:definitionLink 995668 - Disclosure - Equity (Details - RSU's activity) link:presentationLink link:calculationLink link:definitionLink 995669 - Disclosure - Equity (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 995670 - Disclosure - Warrant liabilities (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 995671 - Disclosure - Concentration of risk (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 995672 - Disclosure - Commitments and contingencies (Details - Lease cost) link:presentationLink link:calculationLink link:definitionLink 995673 - Disclosure - Commitments and contingencies (Details - Balance sheet) link:presentationLink link:calculationLink link:definitionLink 995674 - Disclosure - Commitments and contingencies (Details - Lease maturity) link:presentationLink link:calculationLink link:definitionLink 995675 - Disclosure - Commitments and contingencies (Details Narrative) link:presentationLink link:calculationLink link:definitionLink EX-101.CAL 7 ipw-20240930_cal.xml XBRL CALCULATION FILE EX-101.DEF 8 ipw-20240930_def.xml XBRL DEFINITION FILE EX-101.LAB 9 ipw-20240930_lab.xml XBRL LABEL FILE Product and Service [Axis] Product Sales [Member] Service Income [Member] Service Costs [Member] Equity Components [Axis] Common Stock [Member] Additional Paid-in Capital [Member] Retained Earnings [Member] Noncontrolling Interest [Member] AOCI Attributable to Parent [Member] Currency [Axis] China, Yuan Renminbi Investment, Name [Axis] Box Harmony [Member] Concentration Risk Benchmark [Axis] Revenue Benchmark [Member] Concentration Risk Type [Axis] Customer Concentration Risk [Member] Customer [Axis] Amazon Sales To Canada And Other Foreign Countries [Member] Hydroponic Products [Member] General Gardening Home Goods And Other Products And Accessories [Member] Geographical [Axis] CHINA Finite-Lived Intangible Assets by Major Class [Axis] Noncompete Agreements [Member] Supplier Relationship [Member] Software [Member] Fair Value Hierarchy and NAV [Axis] Fair Value, Inputs, Level 1, Level 2, and Level 3 [Member] Measurement Frequency [Axis] Fair Value, Nonrecurring [Member] Financial Instrument [Axis] Goodwill [Member] Fair Value, Inputs, Level 1 [Member] Fair Value, Inputs, Level 2 [Member] Fair Value, Inputs, Level 3 [Member] GSM [Member] Consolidated Entities [Axis] Variable Interest Entity, Primary Beneficiary [Member] Statement of Financial Position Location, Balance [Axis] Advance To Suppliers [Member] Prepaid Income Taxes [Member] Prepaid Expenses And Other Receivables [Member] Business Acquisition [Axis] Anivia [Member] Credit Facility [Axis] Asset Based Revolving Loan [Member] Anivia Purchase Note [Member] Counterparty Name [Axis] White Cherry Limited [Member] Accredited Investor [Member] Debt Instrument [Axis] Ondemand Loan 2 [Member] Allan Huang [Member] RP Loan [Member] Related and Nonrelated Parties [Axis] MII Strategy Inc [Member] Equity Method Investment, Nonconsolidated Investee [Axis] GILTI [Member] Income Tax Jurisdiction [Axis] US Tax Authorities [Member] Chinese Tax Authorities [Member] Award Type [Axis] Stock Issued For Vested RSUs [Member] Sale of Stock [Axis] Registered Direct Offering [Member] Transaction Type [Axis] Private Placement Offering [Member] Share Cancellation [Member] Plan Name [Axis] Equity Incentive Plan [Member] Restricted Stock Units (RSUs) [Member] Various Parties [Member] Class of Stock [Axis] Mr Vassily [Member] Chenlong Tan [Member] Monte Carlo [Member] Options Granted [Member] Equity Option [Member] Amazon Vendor And Amazon Seller [Member] Accounts Receivable [Member] Total Purchases [Member] Product Concentration Risk [Member] Supply Commitment [Axis] One Supplier [Member] Accounts Payable [Member] Settlement Agreement [Member] Pledge Agreement [Member] Cover [Abstract] Document Type Amendment Flag Amendment Description Document Registration Statement Document Annual Report Document Quarterly Report Document Transition Report Document Shell Company Report Document Shell Company Event Date Document Period Start Date Document Period End Date Document Fiscal Period Focus Document Fiscal Year Focus Current Fiscal Year End Date Entity File Number Entity Registrant Name Entity Central Index Key Entity Primary SIC Number Entity Tax Identification Number Entity Incorporation, State or Country Code Entity Address, Address Line One Entity Address, Address Line Two Entity Address, Address Line Three Entity Address, City or Town Entity Address, State or Province Entity Address, Country Entity Address, Postal Zip Code Country Region City Area Code Local Phone Number Extension Written Communications Soliciting Material Pre-commencement Tender Offer Pre-commencement Issuer Tender Offer Title of 12(b) Security No Trading Symbol Flag Trading Symbol Security Exchange Name Title of 12(g) Security Security Reporting Obligation Annual Information Form Audited Annual Financial Statements Entity Well-known Seasoned Issuer Entity Voluntary Filers Entity Current Reporting Status Entity Interactive Data Current Entity Filer Category Entity Small Business Entity Emerging Growth Company Elected Not To Use the Extended Transition Period Document Accounting Standard Other Reporting Standard Item Number Entity Shell Company Entity Public Float Entity Bankruptcy Proceedings, Reporting Current Entity Common Stock, Shares Outstanding Documents Incorporated by Reference [Text Block] Statement of Financial Position [Abstract] ASSETS Current assets Cash and cash equivalent Accounts receivable, net Inventories, net Prepayments and other current assets, net Total current assets Non-current assets Right of use - non-current Property and equipment, net Deferred tax assets, net Goodwill Intangible assets, net Other non-current assets Total non-current assets Total assets LIABILITIES AND EQUITY Current liabilities Accounts payable, net Other payables and accrued liabilities Lease liability - current Short-term loan payable Short-term loan payable - related party Revolving loan payable, net Income taxes payable Total current liabilities Non-current liabilities Long-term revolving loan payable, net Lease liability - non-current Total non-current liabilities Total liabilities Commitments and contingency Stockholders' Equity Preferred stock, $0.001 par value; 20,000,000 shares authorized; 0 shares issued and outstanding at September 30, 2024 and June 30, 2024 Common stock, $0.001 par value; 180,000,000 shares authorized; 31,359,899 shares issued and outstanding at September 30, 2024 and June 30, 2024 Additional paid in capital Accumulated deficits Non-controlling interest Accumulated other comprehensive loss Total stockholders' equity Total liabilities and stockholders' equity Preferred stock, par value Preferred stock, shares authorized Preferred stock, shares issued Preferred stock, shares outstanding Common stock, par value Common stock, shares authorized Common stock, shares outstanding Common stock, shares outstanding Statement [Table] Statement [Line Items] REVENUES Product sales revenues Service income Total revenues COST OF REVENUES Product costs Service costs Total cost of revenues GROSS PROFIT OPERATING EXPENSES: Selling and fulfillment General and administrative Total operating expenses LOSS FROM OPERATIONS OTHER INCOME (EXPENSE) Interest expenses Loss on equity method investment Other non-operating income (Loss) Total other income (expenses), net LOSS BEFORE INCOME TAXES PROVISION FOR INCOME TAX BENEFIT NET LOSS Non-controlling interest NET LOSS ATTRIBUTABLE TO IPOWER INC. OTHER COMPREHENSIVE LOSS Foreign currency translation adjustments COMPREHENSIVE LOSS ATTRIBUTABLE TO IPOWER INC. WEIGHTED AVERAGE NUMBER OF COMMON STOCK LOSSES PER SHARE Income Statement [Abstract] Weighted Average Number of Shares Outstanding, Basic Weighted Average Number of Shares Outstanding, Diluted Earnings Per Share, Basic Earnings Per Share, Diluted Beginning balance, value Beginning balance, shares Net loss Stock-based compensation Foreign currency translation adjustments Balance, September 30, 2023, Unaudited Ending balance, shares Statement of Cash Flows [Abstract] CASH FLOWS FROM OPERATING ACTIVITIES: Adjustments to reconcile net loss to cash (used in) provided by operating activities: Depreciation and amortization expense Inventory reserve Credit loss reserve Loss on equity method investment Stock-based compensation expense Gain on foreign currency exchange rates Amortization of operating lease right of use assets Amortization of debt premium / discount and non-cash financing costs Change in operating assets and liabilities Accounts receivable Inventories Deferred tax assets Prepayments and other current assets, net Non-current prepayments Other non-current assets Accounts payable Other payables and accrued liabilities Operating lease liabilities Income taxes payable Net cash (used in) provided by operating activities CASH FLOWS FROM INVESTING ACTIVITIES: Prepayments for software development Net cash used in investing activities CASH FLOWS FROM FINANCING ACTIVITIES: Payments of offering cost settlement Proceeds from short-term loans - related party Payments on short-term loans - related party Payments on promissory note Proceeds from revolving loan Payments on revolving loan Net cash used in financing activities EFFECT OF EXCHANGE RATE ON CASH CHANGES IN CASH AND CASH EQUIVALENTS CASH AND CASH EQUIVALENTS, beginning of period CASH AND CASH EQUIVALENTS, end of period SUPPLEMENTAL DISCLOSURE OF NON-CASH INVESTING AND FINANCING TRANSACTIONS: Cash paid for income tax Cash paid for interest Right of use assets derecognized due to termination of operating leases Right of use assets acquired under new operating leases Pay vs Performance Disclosure [Table] Executive Category [Axis] Individual [Axis] Adjustment to Compensation [Axis] Measure [Axis] Pay vs Performance Disclosure, Table Company Selected Measure Name Named Executive Officers, Footnote Peer Group Issuers, Footnote Changed Peer Group, Footnote PEO Total Compensation Amount PEO Actually Paid Compensation Amount Adjustment To PEO Compensation, Footnote Non-PEO NEO Average Total Compensation Amount Non-PEO NEO Average Compensation Actually Paid Amount Adjustment to Non-PEO NEO Compensation Footnote Equity Valuation Assumption Difference, Footnote Compensation Actually Paid vs. Total Shareholder Return Compensation Actually Paid vs. Net Income Compensation Actually Paid vs. Company Selected Measure Total Shareholder Return Vs Peer Group Compensation Actually Paid vs. Other Measure Tabular List, Table Total Shareholder Return Amount Peer Group Total Shareholder Return Amount Net Income (Loss) Company Selected Measure Amount Other Performance Measure, Amount Adjustment to Compensation, Amount PEO Name Name Non-GAAP Measure Description Additional 402(v) Disclosure Pension Benefits Adjustments, Footnote Erroneously Awarded Compensation Recovery [Table] Restatement Determination Date [Axis] Restatement Determination Date Aggregate Erroneous Compensation Amount Erroneous Compensation Analysis Stock Price or TSR Estimation Method Outstanding Aggregate Erroneous Compensation Amount Aggregate Erroneous Compensation Not Yet Determined Name Forgone Recovery due to Expense of Enforcement, Amount Forgone Recovery due to Violation of Home Country Law, Amount Forgone Recovery due to Disqualification of Tax Benefits, Amount Forgone Recovery, Explanation of Impracticability Name Compensation Amount Restatement does not require Recovery Awards Close in Time to MNPI Disclosures [Table] Award Timing MNPI Disclosure Award Timing Method Award Timing Predetermined Award Timing MNPI Considered Award Timing, How MNPI Considered MNPI Disclosure Timed for Compensation Value Awards Close in Time to MNPI Disclosures, Table Name Underlying Securities Exercise Price Fair Value as of Grant Date Underlying Security Market Price Change Insider Trading Arrangements [Line Items] Material Terms of Trading Arrangement Name Title Rule 10b5-1 Arrangement Adopted Non-Rule 10b5-1 Arrangement Adopted Adoption Date Rule 10b5-1 Arrangement Terminated Non-Rule 10b5-1 Arrangement Terminated Termination Date Expiration Date Arrangement Duration Insider Trading Policies and Procedures [Line Items] Insider Trading Policies and Procedures Adopted Insider Trading Policies and Procedures Not Adopted Organization, Consolidation and Presentation of Financial Statements [Abstract] Nature of business and organization Accounting Policies [Abstract] Basis of Presentation and Summary of significant accounting policies Joint Ventures Joint Ventures Variable interest entity Receivables [Abstract] Accounts receivable, net Inventory Disclosure [Abstract] Inventories, net Prepayments And Other Current Assets Net Prepayments and other current assets, net Goodwill and Intangible Assets Disclosure [Abstract] Intangible assets, net Payables and Accruals [Abstract] Other payables and accrued liabilities Debt Disclosure [Abstract] Loans payable Related Party Transactions [Abstract] Related party transactions Income Tax Disclosure [Abstract] Income taxes Earnings Per Share [Abstract] Earnings per share Equity [Abstract] Equity Warrant Liabilities Warrant liabilities Risks and Uncertainties [Abstract] Concentration of risk Commitments and Contingencies Disclosure [Abstract] Commitments and contingencies Subsequent Events [Abstract] Subsequent events Basis of presentation Principles of Consolidation Prior Period Reclassification Emerging Growth Company Status Use of estimates and assumptions Foreign currency translation and transactions Cash and cash equivalents Accounts receivable, net Equity method investment Variable interest entities Goodwill Intangible Assets, net Fair values of financial instruments Revenue recognition Advertising costs Cost of revenue Operating expenses Inventory, net Debt Issuance Costs Equity offering costs Segment reporting Leases Stock-based Compensation Income taxes Commitments and contingencies Earnings per share Recently issued accounting pronouncements Subsequent events Schedule of estimated useful life Schedule of impairment charges Schedule of VIEâ€™s assets and liabilities Schedule of operating results of the VIE Schedule of accounts receivable Schedule of changes in allowance for credit losses on accounts receivable Schedule of prepayments and other current assets Schedule of changes in allowance for credit losses on other receivables Schedule of intangible assets, net Schedule of amortization expense Schedule of other payables and accrued liabilities Schedule of interest expense Schedule of income tax provision Schedule of reconciliation of effective income tax expenses rate Schedule of deferred taxes Schedule of computation of basic and diluted earnings per share Schedule of RSU activity Schedule of lease cost and other information Schedule of supplemental balance sheet information related to leases Schedule of maturities of lease liabilities Intangible Asset, Finite-Lived [Table] Finite-Lived Intangible Assets [Line Items] Intangible asset, useful life Platform Operator, Crypto Asset [Table] Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items] Assets fair value disclosure Nature of Operation, Product Information, Concentration of Risk [Table] Product Information [Line Items] Translation rate at period end Translation rate during period Additional allowance for credit loss Ownership interest Goodwill, Fair Value Disclosure Advertising and promotion costs Vendor credits Concentration risk, percentage Inventory Equity interest rate Consolidation, Less-than-Wholly-Owned Subsidiary, Parent Ownership Interest, Effect of Change [Table] Consolidation, Less than Wholly Owned Subsidiary, Parent Ownership Interest, Effects of Changes, Net [Line Items] Cash in bank Prepayments and other receivables Rent deposit Office equipment, net Right of use â€“ noncurrent Accounts payable Lease liability Income tax payable Other payables and accrued liabilities Revenue Net loss after elimination of intercompany transactions Revenue before

consolidation Net loss before elimination Accounts receivable Less: allowance for credit losses Total accounts receivable Allowance for credit losses, beginning balance Allowance for credit losses Allowance for credit losses, ending balance Inventory, net Inventory reserve expense Allowance for obsolescence Prepayments and other current assets Allowance for credit losses Allowance for credit losses, beginning balance Allowance recorded during the period ended Allowance for credit losses, ending balance Other receivables Accounts Receivable, Allowance for Credit Loss, Writeoff Intangible assets, gross Accumulated amortization Intangible assets, net 2025 2026 2027 2028 2029 Thereafter Restructuring Cost [Table] Restructuring Cost and Reserve [Line Items] Weighted average remaining life for finite-lived intangible assets Amortization expense Accrued payables for inventory in transit Credit cards payable Customer deposit Accrued Amazon fees Sales taxes payable Payroll liabilities Settlement payable Other accrued liabilities and payables Total Accrued interest Credit utilization fees Amortization of debt discount Total Line of Credit Facility [Table] Line of Credit Facility [Line Items] Maturity date Line of credit maximum borrowing amount Payments of financing cost Long-Term Line of Credit Debt face amount Note payable fair vallue Repayment of debt Interest expense Amortization of note premium Promissory note payable Debt borrowed Repayment of debt Interest payable Note payable, balance Related Party Transaction [Table] Related Party Transaction [Line Items] Principal amount [custom:DueFromRelatedPartyTransactions-0] Current: Federal State Foreign Total current income tax provision Deferred: Federal State Foreign Total deferred taxes Total provision for income taxes Federal State (net of federal benefit) Foreign tax rate difference Net effect of state income tax deduction and other permanent differences Effective tax rate Deferred tax assets 263A calculation Inventory reserve State taxes Accrued expenses ROU assets / liabilities Net operating loss Disallowed interest expense Stock-based compensation Valuation allowance Allowance for credit loss Total deferred tax assets Deferred tax liabilities Depreciation Intangible assets acquired Total deferred tax liabilities Net deferred tax assets Effective Income Tax Rate Reconciliation [Table] Effective Income Tax Rate Reconciliation [Line Items] Effective Income Tax Rate Reconciliation, GILTI, Amount Prepaid taxes Valuation allowance Numerator: Net loss attributable to iPower Inc. Denominator: Weighted-average shares used in computing basic earnings per share Weighted-average shares used in computing diluted earnings per share Losses per share of ordinary shares - basic Losses per share of ordinary shares - diluted Unissued shares of restricted stock units Schedule of Share-Based Compensation Arrangements by Share-Based Payment Award [Table] Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] RSUs granted but not vested, Beginning balance RSUs granted Total fair market value of RSUs issued as compensation, RSUs granted RSUs forfeited RSUs vested RSUs granted but not vested, Ending balance Subsidiary or Equity Method Investee, Sale of Stock, Type [Table] Subsidiary, Sale of Stock [Line Items] Preferred stock shares authorized Number of RSU's granted Shares issued Purchase of warrants Aggregate gross proceeds Warrants outstanding term Share price Compensation fee percentage Placement agent fees and other direct offering costs Aggregate offering costs Warrants fair value Relative fair value after allocation of shares Warrant exercise price Volatility rate Expected term Risk free rate of return Number of share cancellation Additional paid-in capital Common Stock, Shares, Outstanding Number of shares authorized Number of restricted shares, forfeited Unvested RSUs Unamortized expense Conversion of RSUs vested, shares Stock issued for RSU's vested Stock to be issued for RSU's vested Cash performance bonus Options, grants in period Exercise price Dividend yield Options vested Stock options granted Exercise price per share Stock options term Stock options vested Share price Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Period Increase (Decrease) Warrants outstanding Concentration Risk [Table] Concentration Risk [Line Items] Cash and cash equivalents Cash, uninsured amount Operating lease cost Cash paid for amounts included in the measurement of lease liabilities Remaining term in years Average discount rate - operating leases Right of use asset - non-current Lease Liability â€“ current Lease Liability - non-current Total operating lease liabilities 2025 2026 2027 2028 Less: Imputed interest/present value discount Present value of lease liabilities Offsetting Assets [Table] Offsetting Assets [Line Items] Total commitment of term lease Settlement payment Outstanding balance of settlement amount Pledged shares Total number of pledged shares Number of shares returned Vendor Credit Assets, Current Assets, Noncurrent Assets Liabilities, Current Liabilities, Noncurrent Liabilities Equity, Including Portion Attributable to Noncontrolling Interest Liabilities and Equity Gross Profit Operating Expenses Operating Income (Loss) Nonoperating Income (Expense) Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest Income Tax Expense (Benefit) Net Income (Loss) Attributable to Noncontrolling Interest Comprehensive Income (Loss), Net of Tax, Attributable to Parent Shares, Outstanding Other Comprehensive Income (Loss), Foreign Currency Transaction and Translation Adjustment, Net of Tax Unrealized Gain on Foreign Currency Derivatives, before Tax Increase (Decrease) in Accounts Receivable Increase (Decrease) in Inventories Increase (Decrease) in Deferred Income Taxes Increase (Decrease) in Prepaid Expense and Other Assets IncreaseDecreaseInNoncurrentPrepayments Increase (Decrease) in Other Noncurrent Assets Increase (Decrease) in Other Accounts Payable and Accrued Liabilities Increase (Decrease) in Accrued Taxes Payable Net Cash Provided by (Used in) Operating Activities Payments to Develop Software Net Cash Provided by (Used in) Investing Activities Payments of Offering Cost Settlement PaymentsOnShorttermLoansRelatedParty Repayments of Notes Payable Repayments of Lines of Credit Net Cash Provided by (Used in) Financing Activities Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Period Increase (Decrease), Including Exchange Rate Effect Forgone Recovery, Individual Name Outstanding Recovery, Individual Name Awards Close in Time to MNPI Disclosures, Individual Name Trading Arrangement, Individual Name JointVenturesDisclosureTextBlock Loans, Notes, Trade and Other Receivables Disclosure [Text Block] Inventory Disclosure [Text Block] PrepaymentsAndOtherAssetsNetDisclosureTextBlock Intangible Assets Disclosure [Text Block] Accounts Payable and Accrued Liabilities Disclosure [Text Block] Receivable [Policy Text Block] Goodwill and Intangible Assets, Goodwill, Policy [Policy Text Block] Income Tax, Policy [Policy Text Block] Commitments and Contingencies, Policy [Policy Text Block] Earnings Per Share, Policy [Policy Text Block] Subsequent Events, Policy [Policy Text Block] Accounts Payable and Other Accrued Liabilities Accounts Receivable, Allowance for Credit Loss, Current Allowance for Doubtful Accounts, Premiums and Other Receivables Accounts and Financing Receivable, Allowance for Credit Loss Finite-Lived Intangible Assets, Accumulated Amortization Finite-Lived Intangible Assets, Net Debt Instrument, Repaid, Principal Current Income Tax Expense (Benefit) Deferred Federal Income Tax Expense (Benefit) Deferred State and Local Income Tax Expense (Benefit) Deferred Foreign Income Tax Expense (Benefit) Deferred Income Tax Expense (Benefit) Effective Income Tax Rate Reconciliation, at Federal Statutory Income Tax Rate, Percent Deferred Tax Assets, Inventory Deferred Tax Assets, Tax Deferred Expense, Compensation and Benefits, Share-Based Compensation Cost Deferred Tax Assets, Valuation Allowance Deferred Tax Assets, Gross Deferred Tax Liabilities, Property, Plant and Equipment Deferred Tax Liabilities, Other Finite-Lived Assets Deferred Tax Liabilities, Gross NetDeferredTaxAssets Share-Based Compensation Arrangement by Share-Based Payment Award, Non-Option Equity Instruments, Outstanding, Number Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Vested in Period Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions, Exercise Price Cash and Cash Equivalents, at Carrying Value Lessee, Operating Lease, Liability, to be Paid, Next Rolling 12 Months Lessee, Operating Lease, Liability, to be Paid, Rolling Year Two Lessee, Operating Lease, Liability, to be Paid, Rolling Year Three Lessee, Operating Lease, Liability, to be Paid, Rolling Year Four Lessee, Operating Lease, Liability, Undiscounted Excess Amount EX-101.PRE 10 ipw-20240930_pre.xml XBRL PRESENTATION FILE XML 12 R1.htm IDEA: XBRL DOCUMENT v3.24.3 Cover - shares 3 Months Ended Sep. 30, 2024 Nov. 14, 2024 Cover [Abstract] Â Â Document Type 10-Q Â Amendment Flag false Â Document Quarterly Report true Â Document Transition Report false Â Document Period End Date Sep. 30, 2024 Â Document Fiscal Period Focus Q1 Â Document Fiscal Year Focus 2025 Â Current Fiscal Year End Date --06-30 Â Entity File Number 001-40391 Â Entity Registrant Name iPower Inc. Â Entity Central Index Key 0001830072 Â Entity Tax Identification Number 82-5144171 Â Entity Incorporation, State or Country Code NV Â Entity Address, Address Line One 8798 9th Street Â Entity Address, City or Town Rancho Cucamonga Â Entity Address, State or Province CA Â Entity Address, Postal Zip Code 91730 Â City Area Code 626 Â Local Phone Number 863-7344 Â Title of 12(b) Security Common Stock Â Trading Symbol IPW Â Security Exchange Name NASDAQ Â Entity Current Reporting Status Yes Â Entity Interactive Data Current Yes Â Entity Filer Category Non-accelerated Filer Â Entity Small Business true Â Entity Emerging Growth Company true Â Elected Not To Use the Extended Transition Period false Â Entity Shell Company false Â Entity Common Stock, Shares Outstanding Â 31,431,242 X - DefinitionBoolean flag that is true when the XBRL content amends previously-filed or accepted submission. + ReferencesNo definition available. + Details Name: dei_AmendmentFlag Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionArea code of city + ReferencesNo definition available. + Details Name: dei_CityAreaCode Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionCover page. + ReferencesNo definition available. + Details Name: dei_CoverAbstract Namespace Prefix: dei_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionEnd date of current fiscal year in the format --MM-DD. + ReferencesNo definition available. + Details Name: dei_CurrentFiscalYearEndDate Namespace Prefix: dei_ Data Type: xbrli:gMonthDayItemType Balance Type: na Period Type: duration X - DefinitionFiscal period values are FY, Q1, Q2, and Q3. 1st, 2nd and 3rd quarter 10-Q or 10-QT statements have value Q1, Q2, and Q3 respectively, with 10-K, 10-KT or other fiscal year statements having FY. + ReferencesNo definition available. + Details Name: dei_DocumentFiscalPeriodFocus Namespace Prefix: dei_ Data Type: dei:fiscalPeriodItemType Balance Type: na Period Type: duration X - DefinitionThis is focus fiscal year of the document report in YYYY format. For a 2006 annual report, which may also provide financial information from prior periods, fiscal 2006 should be given as the fiscal year focus. Example: 2006. + ReferencesNo definition available. + Details Name: dei_DocumentFiscalYearFocus Namespace Prefix: dei_ Data Type: xbrli:gYearItemType Balance Type: na Period Type: duration X - DefinitionFor the EDGAR submission types of Form 8-K: the date of the report, the date of the earliest event reported; for the EDGAR submission types of Form N-1A: the filing date; for all other submission types: the end of the reporting or transition period. The format of the date is YYYY-MM-DD. + ReferencesNo definition available. + Details Name: dei_DocumentPeriodEndDate Namespace Prefix: dei_ Data Type: xbrli:dateItemType Balance Type: na Period Type: duration X - DefinitionBoolean flag that is true only for a form used as an quarterly report. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 10-Q -Number 240 -Section 308 -Subsection a + Details Name: dei_DocumentQuarterlyReport Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionBoolean flag that is true only for a form used as a transition report. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Forms 10-K, 10-Q, 20-F -Number 240 -Section 13 -Subsection a-1 + Details Name: dei_DocumentTransitionReport Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionThe type of document being provided (such as 10-K, 10-Q, 485BPOS, etc). The document type is limited to the same value as the supporting SEC submission type, or the word 'Other'. + ReferencesNo definition available. + Details Name: dei_DocumentType Namespace Prefix: dei_ Data Type: dei:submissionTypeItemType Balance Type: na Period Type: duration X - DefinitionAddress Line 1 such as Attn, Building Name, Street Name + ReferencesNo definition available. + Details Name: dei_EntityAddressAddressLine1 Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionName of the City or Town + ReferencesNo definition available. + Details Name: dei_EntityAddressCityOrTown Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionCode for the postal or zip code + ReferencesNo definition available. + Details Name: dei_EntityAddressPostalZipCode Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionName of the state or province. + ReferencesNo definition available. + Details Name: dei_EntityAddressStateOrProvince Namespace Prefix: dei_ Data Type: dei:stateOrProvinceItemType Balance Type: na Period Type: duration X - DefinitionA unique 10-digit SEC-issued value to identify entities that have filed disclosures with the SEC. It is commonly abbreviated as CIK. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntityCentralIndexKey Namespace Prefix: dei_ Data Type: dei:centralIndexKeyItemType Balance Type: na Period Type: duration X - DefinitionIndicate number of shares or other units outstanding of each of registrant's classes of capital or common stock or other ownership interests, if and as stated on cover of related periodic report. Where multiple classes or units exist define each class/interest by adding class of stock items such as Common Class A [Member], Common Class B [Member] or Partnership Interest [Member] onto the Instrument [Domain] of the Entity Listings, Instrument. + ReferencesNo definition available. + Details Name: dei_EntityCommonStockSharesOutstanding Namespace Prefix: dei_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionIndicate 'Yes' or 'No' whether registrants (1) have filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that registrants were required to file such reports), and (2) have been subject to such filing requirements for the past 90 days. This information should be based on the registrant's current or most recent filing containing the related disclosure. + ReferencesNo definition available. + Details Name: dei_EntityCurrentReportingStatus Namespace Prefix: dei_ Data Type: dei:yesNoItemType Balance Type: na Period Type: duration X - DefinitionIndicate if registrant meets the emerging growth company criteria. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntityEmergingGrowthCompany Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionIndicate if an emerging growth company has elected not to use the extended transition period for complying with any new or revised financial accounting standards. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Securities Act -Number 7A -Section B -Subsection 2 + Details Name: dei_EntityExTransitionPeriod Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionCommission file number. The field allows up to 17 characters. The prefix may contain 1-3 digits, the sequence number may contain 1-8 digits, the optional suffix may contain 1-4 characters, and the fields are separated with a hyphen. + ReferencesNo definition available. + Details Name: dei_EntityFileNumber Namespace Prefix: dei_ Data Type: dei:fileNumberItemType Balance Type: na Period Type: duration X - DefinitionIndicate whether the registrant is one of the following: Large Accelerated Filer, Accelerated Filer, Non-accelerated Filer. Definitions of these categories are stated in Rule 12b-2 of the Exchange Act. This information should be based on the registrant's current or most recent filing containing the related disclosure. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntityFilerCategory Namespace Prefix: dei_ Data Type: dei:filerCategoryItemType Balance Type: na Period Type: duration X - DefinitionTwo-character EDGAR code representing the state or country of incorporation. + ReferencesNo definition available. + Details Name: dei_EntityIncorporationStateCountryCode Namespace Prefix: dei_ Data Type: dei:edgarStateCountryItemType Balance Type: na Period Type: duration X - DefinitionBoolean flag that is true when the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-T -Number 232 -Section 405 + Details Name: dei_EntityInteractiveDataCurrent Namespace Prefix: dei_ Data Type: dei:yesNoItemType Balance Type: na Period Type: duration X - DefinitionThe exact name of the entity filing the report as specified in its charter, which is required by forms filed with the SEC. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntityRegistrantName Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionBoolean flag that is true when the registrant is a shell company as defined in Rule 12b-2 of the Exchange Act. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntityShellCompany Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na

Period Type: duration X - DefinitionIndicates that the company is a Smaller Reporting Company (SRC). + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntitySmallBusiness Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionThe Tax Identification Number (TIN), also known as an Employer Identification Number (EIN), is a unique 9-digit value assigned by the IRS. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntityTaxIdentificationNumber Namespace Prefix: dei_ Data Type: dei:employerIdItemType Balance Type: na Period Type: duration X - DefinitionLocal phone number for entity. + ReferencesNo definition available. + Details Name: dei_LocalPhoneNumber Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionTitle of a 12(b) registered security. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b + Details Name: dei_Security12bTitle Namespace Prefix: dei_ Data Type: dei:securityTitleItemType Balance Type: na Period Type: duration X - DefinitionName of the Exchange on which a security is registered. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection d1-1 + Details Name: dei_SecurityExchangeName Namespace Prefix: dei_ Data Type: dei:edgarExchangeCodeItemType Balance Type: na Period Type: duration X - DefinitionTrading symbol of an instrument as listed on an exchange. + ReferencesNo definition available. + Details Name: dei_TradingSymbol Namespace Prefix: dei_ Data Type: dei:tradingSymbolItemType Balance Type: na Period Type: duration XML 13 R2.htm IDEA: XBRL DOCUMENT v3.24.3 Unaudited Condensed Consolidated Balance Sheets - USD ($) Sep. 30, 2024 Jun. 30, 2024 Current assets Â Â Cash and cash equivalent $ 2,577,305 $ 7,377,837 Accounts receivable, net 12,278,182 14,740,093 Inventories, net 8,668,497 10,546,273 Prepayments and other current assets, net 2,808,914 2,346,534 Total current assets 26,332,898 35,010,737 Non-current assets Â Â Right of use - non-current 5,226,888 6,124,163 Property and equipment, net 337,036 370,887 Deferred tax assets, net 3,090,525 2,445,605 Goodwill 3,034,110 3,034,110 Intangible assets, net 3,468,357 3,630,700 Other non-current assets 905,673 679,655 Total non-current assets 16,062,589 16,285,120 Total assets 42,395,487 51,295,857 Current liabilities Â Â Accounts payable, net 8,352,699 11,227,116 Other payables and accrued liabilities 3,507,224 3,885,487 Lease liability - current 1,686,889 2,039,301 Short-term loan payable 0 491,214 Short-term loan payable - related party 350,000 350,000 Revolving loan payable, net 5,500,739 Income taxes payable 285,963 276,158 Total current liabilities 14,182,775 23,770,015 Non-current liabilities Â Â Long-term revolving loan payable, net 3,131,955 0 Lease liability - non-current 3,945,935 4,509,809 Total non-current liabilities 7,077,890 4,509,809 Total liabilities 21,260,665 28,279,824 Commitments and contingency Stockholders' Equity Â Â Preferred stock, $0.001 par value; 20,000,000 shares authorized; 0 shares issued and outstanding at September 30, 2024 and June 30, 2024 0 0 Common stock, $0.001 par value; 180,000,000 shares authorized; 31,359,899 shares issued and outstanding at September 30, 2024 and June 30, 2024 31,361 31,361 Additional paid in capital 33,669,843 33,463,883 Accumulated deficits (12,259,882) (10,230,601) Non-controlling interest (41,040) (38,204) Accumulated other comprehensive loss (265,460) (210,406) Total stockholders' equity 21,134,822 23,016,033 Total liabilities and stockholders' equity $ 42,395,487 $ 51,295,857 X - ReferencesNo definition available. + Details Name: IPW_ShortTermBorrowingsRelatedParty Namespace Prefix: IPW_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionCarrying value as of the balance sheet date of liabilities incurred (and for which invoices have typically been received) and payable to vendors for goods and services received that are used in an entity's business. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10 + Details Name: us-gaap_AccountsPayableCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount, after allowance for credit loss, of right to consideration from customer for product sold and service rendered in normal course of business, classified as current. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481990/310-10-45-2 + Details Name: us-gaap_AccountsReceivableNetCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount, after tax, of accumulated increase (decrease) in equity from transaction and other event and circumstance from nonowner source. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 220 -SubTopic 10 -Section 45 -Paragraph 14A -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-14AReference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-11Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(2)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (h)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)(a)(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(23)(a)(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 220 -SubTopic 10 -Section 45 -Paragraph 14 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-14 + Details Name: us-gaap_AccumulatedOtherComprehensiveIncomeLossNetOfTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of excess of issue price over par or stated value of stock and from other transaction involving stock or stockholder. Includes, but is not limited to, additional paid-in capital (APIC) for common and preferred stock. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(18)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)(a)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_AdditionalPaidInCapital Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of asset recognized for present right to economic benefit. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (bb) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-3Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-25Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 12: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 13: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(12)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(18)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 18: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 19: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 28: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7Reference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 30: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(11)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap_Assets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of asset recognized for present right to economic benefit, classified as current. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (bb) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-3Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-25Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 6: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 10: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 11: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-

1AReference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 20: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7 + Details Name: us-gaap_AssetsCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_AssetsCurrentAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionSum of the carrying amounts as of the balance sheet date of all assets that are expected to be realized in cash, sold or consumed after one year or beyond the normal operating cycle, if longer. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (bb) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-3Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-25Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 7: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 8: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 17: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7 + Details Name: us-gaap_AssetsNoncurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_AssetsNoncurrentAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage. Excludes amount for disposal group and discontinued operations. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-8Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-4 + Details Name: us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionRepresents the caption on the face of the balance sheet to indicate that the entity has entered into (1) purchase or supply arrangements that will require expending a portion of its resources to meet the terms thereof, and (2) is exposed to potential losses or, less frequently, gains, arising from (a) possible claims against a company's resources due to future performance under contract terms, and (b) possible losses or likely gains from uncertainties that will ultimately be resolved when one or more future events that are deemed likely to occur do occur or fail to occur. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(17)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(15)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1 + Details Name: us-gaap_CommitmentsAndContingencies Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAggregate par or stated value of issued nonredeemable common stock (or common stock redeemable solely at the option of the issuer). This item includes treasury stock repurchased by the entity. Note: elements for number of nonredeemable common shares, par value and other disclosure concepts are in another section within stockholders' equity. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_CommonStockValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount, after allocation of valuation allowances and deferred tax liability, of deferred tax asset attributable to deductible differences and carryforwards, with jurisdictional netting. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482525/740-10-45-4Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482525/740-10-45-6 + Details Name: us-gaap_DeferredIncomeTaxAssetsNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount, after accumulated impairment loss, of asset representing future economic benefit arising from other asset acquired in business combination or from joint venture formation or both, that is not individually identified and separately recognized. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482548/350-20-55-24Reference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 100 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482078/820-10-55-100Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(15)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482598/350-20-45-1Reference 7: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 8: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(10)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap_Goodwill Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionSum of the carrying amounts of all intangible assets, excluding goodwill, as of the balance sheet date, net of accumulated amortization and impairment charges. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482686/350-30-45-1 + Details Name: us-gaap_IntangibleAssetsNetExcludingGoodwill Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount after valuation and LIFO reserves of inventory expected to be sold, or consumed within one year or operating cycle, if longer. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_InventoryNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of liability recognized for present obligation requiring transfer or otherwise providing economic benefit to others. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(24)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 6: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(26)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-

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https://asc.fasb.org/1943274/2147481203/810-10-50-3Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 15: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(14)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 18: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards 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http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7Reference 28: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7Reference 29: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30 + Details Name: us-gaap_Liabilities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of liabilities and equity items, including the portion of equity attributable to noncontrolling interests, if any. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 6: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(23)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(32)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LiabilitiesAndStockholdersEquity Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionTotal obligations incurred as part of normal operations that are expected to be paid during the following twelve months or within one business cycle, if longer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(21)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-3Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-25Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (bb) -Publisher FASB -URI 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Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7Reference 21: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7 + Details Name: us-gaap_LiabilitiesCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_LiabilitiesCurrentAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of obligation due after one year or beyond the normal operating cycle, if longer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) 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http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 22: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7Reference 23: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name

Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7 + Details Name: us-gaap_LiabilitiesNoncurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_LiabilitiesNoncurrentAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe carrying value as of the balance sheet date of the current portion of long-term obligations drawn from a line of credit, which is a bank's commitment to make loans up to a specific amount. Examples of items that might be included in the application of this element may consist of letters of credit, standby letters of credit, and revolving credit arrangements, under which borrowings can be made up to a maximum amount as of any point in time conditional on satisfaction of specified terms before, as of and after the date of drawdowns on the line. Includes short-term obligations that would normally be classified as current liabilities but for which (a) postbalance sheet date issuance of a long term obligation to refinance the short term obligation on a long term basis, or (b) the enterprise has entered into a financing agreement that clearly permits the enterprise to refinance the short-term obligation on a long term basis and the following conditions are met (1) the agreement does not expire within 1 year and is not cancelable by the lender except for violation of an objectively determinable provision, (2) no violation exists at the BS date, and (3) the lender has entered into the financing agreement is expected to be financially capable of honoring the agreement. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(13)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap_LinesOfCreditCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionThe carrying value as of the balance sheet date of the noncurrent portion of long-term obligations drawn from a line of credit, which is a bank's commitment to make loans up to a specific amount. Examples of items that might be included in the application of this element may consist of letters of credit, standby letters of credit, and revolving credit arrangements, under which borrowings can be made up to a maximum amount as of any point in time conditional on satisfaction of specified terms before, as of and after the date of drawdowns on the line. Includes short-term obligations that would normally be classified as current liabilities but for which (a) postbalance sheet date issuance of a long term obligation to refinance the short term obligation on a long term basis, or (b) the enterprise has entered into a financing agreement that clearly permits the enterprise to refinance the short-term obligation on a long term basis and the following conditions are met (1) the agreement does not expire within 1 year and is not cancelable by the lender except for violation of an objectively determinable provision, (2) no violation exists at the BS date, and (3) the lender has entered into the financing agreement is expected to be financially capable of honoring the agreement. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 470 -SubTopic 10 -Section 45 -Paragraph 13 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481573/470-10-45-13Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 470 -SubTopic 10 -Section 45 -Paragraph 14 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481573/470-10-45-14 + Details Name: us-gaap_LongTermLineOfCredit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of equity (deficit) attributable to noncontrolling interest. Excludes temporary equity. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(31)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(24)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 13: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap_MinorityInterest Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionPresent value of lessee's discounted obligation for lease payments from operating lease, classified as current. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseLiabilityCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionPresent value of lessee's discounted obligation for lease payments from operating lease, classified as noncurrent. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseLiabilityNoncurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's right to use underlying asset under operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseRightOfUseAsset Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of liabilities incurred and payable to vendors for goods and services received classified as other, and expenses incurred but not yet paid, payable within one year or the operating cycle, if longer. + ReferencesNo definition available. + Details Name: us-gaap_OtherAccountsPayableAndAccruedLiabilities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of noncurrent assets classified as other. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(17)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_OtherAssetsNoncurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of asset related to consideration paid in advance for other costs that provide economic benefits within a future period of one year or the normal operating cycle, if longer. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 340 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483032/340-10-45-1 + Details Name: us-gaap_OtherPrepaidExpenseCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAggregate par or stated value of issued nonredeemable preferred stock (or preferred stock redeemable solely at the option of the issuer). This item includes treasury stock repurchased by the entity. Note: elements for number of nonredeemable preferred shares, par value and other disclosure concepts are in another section within stockholders' equity. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(21)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_PreferredStockValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount after accumulated depreciation, depletion and amortization of physical assets used in the normal conduct of business to produce goods and services and not intended for resale. Examples include, but are not limited to, land, buildings, machinery and equipment, office equipment, and furniture and fixtures. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 360 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-7AReference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 360 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478451/942-360-50-1 + Details Name: us-gaap_PropertyPlantAndEquipmentNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of accumulated undistributed earnings (deficit). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)(a)(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (h)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-11Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(23)(a)(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(17)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 8: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_RetainedEarningsAccumulatedDeficit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionReflects the total carrying amount as of the balance sheet date of debt having initial terms less than one year or the normal operating cycle, if longer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(13)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(16)(a)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_ShortTermBorrowings Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_StockholdersEquityAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of equity (deficit) attributable to parent and noncontrolling interest. Excludes temporary equity. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (d)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting

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45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483421/250-10-45-24Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 23 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483421/250-10-45-23Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 5 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483421/250-10-45-5Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 5 -Subparagraph (c)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479654/326-10-65-5Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (e) -Publisher FASB -URI 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https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (i)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 105 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479343/105-10-65-6Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 105 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479343/105-10-65-6Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (f)(1) -Publisher FASB -URI 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http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481674/830-30-50-1Reference 32: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 17 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481694/830-30-45-17Reference 33: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 20 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481694/830-30-45-20Reference 34: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-11Reference 35: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478009/946-205-45-3Reference 36: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 505 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478448/946-505-50-3Reference 37: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 38: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2Reference 39: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 40: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 41: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 42: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1Reference 43: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 44: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 45: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 46: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 45 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-15Reference 47: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 45 -Paragraph 16 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-16Reference 48: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 55 -Paragraph 4I -Publisher FASB -URI https://asc.fasb.org/1943274/2147481175/810-10-55-4IReference 49: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476166/350-60-65-1 + Details Name: us-gaap_StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionCarrying value as of the balance sheet date of obligations incurred and payable for statutory income, sales, use, payroll, excise, real, property and other taxes. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_TaxesPayableCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant XML 14 R3.htm IDEA: XBRL DOCUMENT v3.24.3 Unaudited Condensed Consolidated Balance Sheets (Parenthetical) - $ / shares Sep. 30, 2024 Jun. 30, 2024 Statement of Financial Position [Abstract] Â Â Preferred stock, par value $ 0.001 $ 0.001 Preferred stock, shares authorized 20,000,000 20,000,000 Preferred stock, shares issued 0 0 Preferred stock, shares outstanding 0 0 Common stock, par value $ 0.001 $ 0.001 Common stock, shares authorized 180,000,000 180,000,000 Common stock, shares outstanding 31,359,899 31,359,899 Common stock, shares outstanding 31,359,899 31,359,899 X - DefinitionFace amount or stated value per share of common stock. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_CommonStockParOrStatedValuePerShare Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionThe maximum number of common shares permitted to be issued by an entity's charter and bylaws. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(16)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1 + Details Name: us-gaap_CommonStockSharesAuthorized Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionTotal number of common shares of an entity that have been sold or granted to shareholders (includes common shares that were issued, repurchased and remain in the treasury). These shares represent capital invested by the firm's shareholders and owners, and may be all or only a portion of the number of shares authorized. Shares issued include shares outstanding and shares held in the treasury. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_CommonStockSharesIssued Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionNumber of shares of common stock outstanding. Common stock represent the ownership interest in a corporation. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(16)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 6: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3 + Details Name: us-gaap_CommonStockSharesOutstanding Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionFace amount or stated value per share of preferred stock nonredeemable or redeemable solely at the option of the issuer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13 + Details Name: us-gaap_PreferredStockParOrStatedValuePerShare Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionThe maximum number of nonredeemable preferred shares (or preferred stock redeemable solely at the option of the issuer) permitted to be issued by an entity's charter and bylaws. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(16)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1 + Details Name: us-gaap_PreferredStockSharesAuthorized Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionNumber of shares issued for nonredeemable preferred shares and preferred shares redeemable solely at option of issuer. Includes, but is not limited to, preferred shares issued, repurchased, and held as treasury shares. Excludes preferred shares classified as debt. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13 + Details Name: us-gaap_PreferredStockSharesIssued Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionAggregate share number for all nonredeemable preferred stock (or preferred stock redeemable solely at the option of the issuer) held by stockholders. Does not include preferred shares that have been repurchased. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards

Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(16)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3 + Details Name: us-gaap_PreferredStockSharesOutstanding Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_StatementOfFinancialPositionAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 15 R4.htm IDEA: XBRL DOCUMENT v3.24.3 Unaudited Condensed Consolidated Statements of Operations - USD ($) 3 Months Ended Sep. 30, 2024 Sep. 30, 2023 REVENUES Â Â Total revenues $ 19,008,521 $ 26,508,374 COST OF REVENUES Â Â Total cost of revenues 10,520,624 14,749,529 GROSS PROFIT 8,487,897 11,758,845 OPERATING EXPENSES: Â Â Selling and fulfillment 5,914,808 10,063,471 General and administrative 5,319,523 2,964,051 Total operating expenses 11,234,331 13,027,522 LOSS FROM OPERATIONS (2,746,434) (1,268,677) OTHER INCOME (EXPENSE) Â Â Interest expenses (139,962) (228,365) Loss on equity method investment (919) (1,025) Other non-operating income (Loss) 218,686 (67,166) Total other income (expenses), net 77,805 (296,556) LOSS BEFORE INCOME TAXES (2,668,629) (1,565,233) PROVISION FOR INCOME TAX BENEFIT 636,512 275,882 NET LOSS (2,032,117) (1,289,351) Non-controlling interest 2,836 2,836 NET LOSS ATTRIBUTABLE TO IPOWER INC. (2,029,281) (1,286,515) OTHER COMPREHENSIVE LOSS Â Â Foreign currency translation adjustments (55,054) (707) COMPREHENSIVE LOSS ATTRIBUTABLE TO IPOWER INC. (2,084,335) (1,287,222) Product Sales [Member] Â Â REVENUES Â Â Product sales revenues 18,275,412 26,508,374 COST OF REVENUES Â Â Product costs 9,917,448 14,749,529 Service Income [Member] Â Â REVENUES Â Â Service income 733,109 0 Service Costs [Member] Â Â COST OF REVENUES Â Â Service costs $ 603,176 $ 0 X - ReferencesNo definition available. + Details Name: IPW_ProductCosts Namespace Prefix: IPW_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: IPW_ProductSalesRevenue Namespace Prefix: IPW_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: IPW_ServiceCosts Namespace Prefix: IPW_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: IPW_ServiceIncome Namespace Prefix: IPW_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount after tax of increase (decrease) in equity from transactions and other events and circumstances from net income and other comprehensive income, attributable to parent entity. Excludes changes in equity resulting from investments by owners and distributions to owners. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(24)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(26)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1AReference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1BReference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 220 -SubTopic 10 -Section 45 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-5 + Details Name: us-gaap_ComprehensiveIncomeNetOfTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe aggregate cost of goods produced and sold and services rendered during the reporting period. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 7: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1B + Details Name: us-gaap_CostOfRevenue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_CostOfRevenueAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of realized and unrealized gain (loss) on investment. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(9)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(7)(c)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 3: http://www.xbrl.org/2003/role/recommendedDisclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_GainLossOnInvestments Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAggregate revenue less cost of goods and services sold or operating expenses directly attributable to the revenue generation activity. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 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http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(11)) -

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https://asc.fasb.org/1943274/2147478524/942-220-S99-1 + Details Name: us-gaap_IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount after tax of income (loss) from continuing operations including portion attributable to the noncontrolling interest. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 19 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-19Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 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Standards Codification -Section 45 -Paragraph 2 -Subparagraph (a) -SubTopic 20 -Topic 740 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482659/740-20-45-2Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)) -SubTopic 10 -Topic 235 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1 + Details Name: us-gaap_IncomeTaxExpenseBenefit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of interest income (expense) classified as operating. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(10)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1 + Details Name: us-gaap_InterestIncomeExpenseNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe portion of profit or loss for the period, net of income taxes, which is attributable to the parent. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-6Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-1Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-8Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference 17: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-10Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479105/946-220-45-7Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(18)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(1)(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 23: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 28: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-

10-S99-1BReference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 30: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 31: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 32: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 33: http://www.xbrl.org/2003/role/disclosureRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-7Reference 34: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 35: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1AReference 36: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1BReference 37: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1 + Details Name: us-gaap_NetIncomeLoss Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of Net Income (Loss) attributable to noncontrolling interest. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-8Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(17)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-6Reference 6: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1A -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-1AReference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 55 -Paragraph 4J -Publisher FASB -URI https://asc.fasb.org/1943274/2147481175/810-10-55-4JReference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1AReference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1B + Details Name: us-gaap_NetIncomeLossAttributableToNoncontrollingInterest Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe 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). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_NonoperatingIncomeExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_NonoperatingIncomeExpenseAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionGenerally recurring costs associated with normal operations except for the portion of these expenses which can be clearly related to production and included in cost of sales or services. Includes selling, general and administrative expense. + ReferencesNo definition available. + Details Name: us-gaap_OperatingExpenses Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_OperatingExpensesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe net result for the period of deducting operating expenses from operating revenues. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 7: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 31 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-31 + Details Name: us-gaap_OperatingIncomeLoss Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount after tax and reclassification adjustments of gain (loss) on foreign currency translation adjustments, foreign currency transactions designated and effective as economic hedges of a net investment in a foreign entity and intra-entity foreign currency transactions that are of a long-term-investment nature, attributable to parent entity. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 19 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-19Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 20 -SubTopic 10 -Topic 810 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-20Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1A -Subparagraph (c)(3) -SubTopic 10 -Topic 810 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-1A + Details Name: us-gaap_OtherComprehensiveIncomeForeignCurrencyTransactionAndTranslationAdjustmentNetOfTaxPortionAttributableToParent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_OtherComprehensiveIncomeLossTaxAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of income (expense) related to nonoperating activities, classified as other. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_OtherNonoperatingIncomeExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of selling, general and administrative expense classified as other. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_OtherSellingGeneralAndAdministrativeExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of revenue recognized from goods sold, services rendered, insurance premiums, or other activities that constitute an earning process. Includes, but is not limited to, investment and interest income before deduction of interest expense when recognized as a component of revenue, and sales and trading gain (loss). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 41 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-41Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards 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Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 11: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 42 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-42Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-40Reference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 235 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-05(b)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477314/942-235-S99-1Reference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_Revenues Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_RevenuesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe aggregate total costs related to selling a firm's product and services, as well as all other general and administrative expenses. Direct selling expenses (for example, credit, warranty, and advertising) are expenses that can be directly linked to the sale of specific products. Indirect selling expenses are expenses that cannot be directly linked to the sale of specific products, for example telephone expenses, Internet, and postal charges. General and administrative expenses include salaries of non-sales personnel, rent, utilities, communication, etc. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_SellingGeneralAndAdministrativeExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - Details Name: srt_ProductOrServiceAxis=IPW_ProductSalesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ProductOrServiceAxis=IPW_ServiceIncomeMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ProductOrServiceAxis=IPW_ServiceCostsMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 16 R5.htm IDEA: XBRL DOCUMENT v3.24.3 Unaudited

Condensed Consolidated Statements of Operations (Parenthetical) - $ / shares 3 Months Ended Sep. 30, 2024 Sep. 30, 2023 Income Statement [Abstract] Â Â Weighted Average Number of Shares Outstanding, Basic 31,417,203 29,764,515 Weighted Average Number of Shares Outstanding, Diluted 31,417,203 29,764,515 Earnings Per Share, Basic $ (0.06) $ (0.04) Earnings Per Share, Diluted $ (0.06) $ (0.04) X - DefinitionThe amount of net income (loss) for the period per each share of common stock or unit outstanding during the reporting period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 52 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-52Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-15Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (e)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 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https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-7 + Details Name: us-gaap_EarningsPerShareBasic Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionThe amount of net income (loss) for the period available to each share of common stock or common unit outstanding during the reporting period and to each share or unit that would have been outstanding assuming the issuance of common shares or units for all dilutive potential common shares or units outstanding during the reporting period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 52 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-52Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-15Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (e)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-7Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-2Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(27)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(23)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-7 + Details Name: us-gaap_EarningsPerShareDiluted Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_IncomeStatementAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe average number of shares or units issued and outstanding that are used in calculating diluted EPS or earnings per unit (EPU), determined based on the timing of issuance of shares or units in the period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 16 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-16 + Details Name: us-gaap_WeightedAverageNumberOfDilutedSharesOutstanding Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionNumber of [basic] shares or units, after adjustment for contingently issuable shares or units and other shares or units not deemed outstanding, determined by relating the portion of time within a reporting period that common shares or units have been outstanding to the total time in that period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-10 + Details Name: us-gaap_WeightedAverageNumberOfSharesOutstandingBasic Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration XML 17 R6.htm IDEA: XBRL DOCUMENT v3.24.3 Unaudited Condensed Consolidated Statements of Changes in Stockholders' Equity - USD ($) Common Stock [Member] Additional Paid-in Capital [Member] Retained Earnings [Member] Noncontrolling Interest [Member] AOCI Attributable to Parent [Member] Total Beginning balance, value at Jun. 30, 2023 $ 29,712 $ 29,624,520 $ (8,702,442) $ (24,915) $ (62,134) $ 20,864,741 Beginning balance, shares at Jun. 30, 2023 29,710,939 Â Â Â Â Â Net loss (1,286,515) (2,836) (1,289,351) Stock-based compensation 117,882 117,882 Foreign currency translation adjustments (707) (707) Balance, September 30, 2023, Unaudited at Sep. 30, 2023 $ 29,712 29,742,402 (9,988,957) (27,751) (62,841) 19,692,565 Ending balance, shares at Sep. 30, 2023 29,710,939 Â Â Â Â Â Beginning balance, value at Jun. 30, 2024 $ 31,361 33,463,883 (10,230,601) (38,204) (210,406) 23,016,033 Beginning balance, shares at Jun. 30, 2024 31,359,899 Â Â Â Â Â Net loss (2,029,281) (2,836) (2,032,117) Stock-based compensation 205,960 205,960 Foreign currency translation adjustments (55,054) (55,054) Balance, September 30, 2023, Unaudited at Sep. 30, 2024 $ 31,361 $ 33,669,843 $ (12,259,882) $ (41,040) $ (265,460) $ 21,134,822 Ending balance, shares at Sep. 30, 2024 31,359,899 Â Â Â Â Â X - DefinitionAmount of increase to additional paid-in capital (APIC) for recognition of cost for award under share-based payment arrangement. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 35 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480483/718-10-35-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 718 -SubTopic 20 -Section 55 -Paragraph 13 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481089/718-20-55-13Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 718 -SubTopic 20 -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481089/718-20-55-12 + Details Name: us-gaap_AdjustmentsToAdditionalPaidInCapitalSharebasedCompensationRequisiteServicePeriodRecognitionValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount after tax of income (loss) from continuing operations including portion attributable to the noncontrolling interest. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 19 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-19Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 6: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 7: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-1Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(11)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 18: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-

1AReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 27: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 31 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-31 + Details Name: us-gaap_IncomeLossFromContinuingOperationsIncludingPortionAttributableToNoncontrollingInterest Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount after tax and reclassification adjustments of gain (loss) on foreign currency translation adjustments, foreign currency transactions designated and effective as economic hedges of a net investment in a foreign entity and intra-entity foreign currency transactions that are of a long-term-investment nature. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 10A -Subparagraph (a) -SubTopic 10 -Topic 220 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-10AReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1 + Details Name: us-gaap_OtherComprehensiveIncomeLossForeignCurrencyTransactionAndTranslationAdjustmentNetOfTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionNumber of shares issued which are neither cancelled nor held in the treasury. + ReferencesNo definition available. + Details Name: us-gaap_SharesOutstanding Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionAmount of equity (deficit) attributable to parent and noncontrolling interest. Excludes temporary equity. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (d)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (d)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (d)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 848 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (a)(3)(iii)(03) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483550/848-10-65-2Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 8 -Subparagraph (c)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479832/842-10-65-8Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483421/250-10-45-24Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 23 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483421/250-10-45-23Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 5 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483421/250-10-45-5Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 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Codification -Section 65 -Paragraph 6 -Subparagraph (h)(1)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (h)(1)(iv) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (i)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 105 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479343/105-10-65-6Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 105 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479343/105-10-65-6Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (f)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (f)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 8 -Subparagraph (d)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482615/740-10-65-8Reference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 8 -Subparagraph (d)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482615/740-10-65-8Reference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 4 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479654/326-10-65-4Reference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-1Reference 28: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (e)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-7Reference 30: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-5Reference 31: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481674/830-30-50-1Reference 32: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 17 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481694/830-30-45-17Reference 33: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 20 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481694/830-30-45-20Reference 34: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-11Reference 35: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478009/946-205-45-3Reference 36: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 505 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478448/946-505-50-3Reference 37: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 38: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2Reference 39: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 40: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 41: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 42: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1Reference 43: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 44: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 45: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 46: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 45 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-15Reference 47: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 45 -Paragraph 16 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-16Reference 48: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 55 -Paragraph 4I -Publisher FASB -URI https://asc.fasb.org/1943274/2147481175/810-10-55-4IReference 49: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476166/350-60-65-1 + Details Name: us-gaap_StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant XML 18 R7.htm IDEA: XBRL DOCUMENT v3.24.3 Unaudited Condensed Consolidated Statements of Cash Flows - USD ($) 3 Months Ended Sep. 30, 2024 Sep. 30, 2023 CASH FLOWS FROM OPERATING ACTIVITIES: Â Â Net loss $ (2,032,117) $ (1,289,351) Adjustments to reconcile net loss to cash (used in) provided by operating activities: Â Â Depreciation and amortization expense 196,558 201,705 Inventory reserve 288,474 105,192 Credit loss reserve 1,475,594 0 Loss on equity method investment 919 1,025 Stock-based compensation expense 205,960 117,882 Gain on foreign currency exchange rates (182,188) 0 Amortization of operating lease right of use assets 522,538 685,106 Amortization of debt premium / discount and non-cash financing costs 66,305 53,726 Change in operating assets and liabilities Â Â Accounts receivable 986,317 834,261 Inventories 1,589,302 5,432,074 Deferred tax assets (644,920) (277,189) Prepayments and other current assets, net (619,099) 1,046,697 Non-current prepayments 0 70,422 Other non-current assets 132,841 9,615 Accounts payable (2,874,417) (1,213,634) Other payables and accrued liabilities 4,034 (1,040,347) Operating lease liabilities (541,549) (683,277) Income taxes payable 9,805 (1,566) Net cash (used in) provided by operating activities (1,415,643) 4,052,341 CASH FLOWS FROM INVESTING ACTIVITIES: Â Â Prepayments for software development (202,140) Net cash used in investing activities (202,140) 0 CASH FLOWS FROM FINANCING ACTIVITIES: Â Â Payments of offering cost settlement (325,000) Proceeds from short-term loans - related party 0 2,000,000 Payments on short-term loans - related party (483,599) (1,000,000) Payments on promissory note 0 (875,000) Proceeds from revolving loan 1,500,000 Payments on revolving loan (4,000,000) (5,200,000) Net cash used in financing activities (3,308,599) (5,075,000) EFFECT OF EXCHANGE RATE ON CASH 125,850 16,178 CHANGES IN CASH AND CASH EQUIVALENTS (4,800,532) (1,006,481) CASH AND CASH EQUIVALENTS, beginning of period 7,377,837 3,735,642 CASH AND CASH EQUIVALENTS, end of period 2,577,305 2,729,161 SUPPLEMENTAL DISCLOSURE OF NON-CASH INVESTING AND FINANCING TRANSACTIONS: Â Â Cash paid for income tax 0 0 Cash paid for interest 55,743 0 Right of use assets derecognized due to termination of operating leases (374,737) Right of use assets acquired under new operating leases $ 613,980 X - ReferencesNo definition available. + Details Name: IPW_IncreaseDecreaseInNoncurrentPrepayments Namespace Prefix: IPW_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: IPW_PaymentsOfOfferingCostSettlement Namespace Prefix: IPW_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: IPW_PaymentsOnShorttermLoansRelatedParty Namespace Prefix: IPW_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: IPW_RightOfUseAssetsAcquiredUnderNewOperatingLeases Namespace Prefix: IPW_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: IPW_RightOfUseAssetsDerecognizedDueToTerminationOfOperatingLeases Namespace Prefix: IPW_ Data Type:

xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_AdjustmentsToReconcileNetIncomeLossToCashProvidedByUsedInOperatingActivitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of noncash expense included in interest expense to amortize debt discount and premium associated with the related debt instruments. Excludes amortization of financing costs. Alternate captions include noncash interest expense. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482925/835-30-45-3 + Details Name: us-gaap_AmortizationOfDebtDiscountPremium Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage. Excludes amount for disposal group and discontinued operations. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-8Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-4 + Details Name: us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of increase (decrease) in cash, cash equivalents, and cash and cash equivalents restricted to withdrawal or usage; including effect from exchange rate change. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 1 -SubTopic 230 -Topic 830 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477401/830-230-45-1 + Details Name: us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe aggregate expense recognized in the current period that allocates the cost of tangible assets, intangible assets, or depleting assets to periods that benefit from use of the assets. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22 + Details Name: us-gaap_DepreciationDepletionAndAmortization Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of increase (decrease) from effect of exchange rate changes on cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage; held in foreign currencies. Excludes amounts for disposal group and discontinued operations. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 230 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477401/830-230-45-1 + Details Name: us-gaap_EffectOfExchangeRateOnCashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of realized and unrealized gain (loss) on investment. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(9)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(7)(c)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 3: http://www.xbrl.org/2003/role/recommendedDisclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_GainLossOnInvestments Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount after tax of income (loss) from continuing operations including portion attributable to the noncontrolling interest. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 19 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-19Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 6: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 7: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-1Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(11)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 18: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 27: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 31 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-31 + Details Name: us-gaap_IncomeLossFromContinuingOperationsIncludingPortionAttributableToNoncontrollingInterest Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount, after refund, of cash paid to foreign, federal, state, and local jurisdictions as income tax. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2A -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-2AReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 23 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-23Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-22Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-2 + Details Name: us-gaap_IncomeTaxesPaidNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionChange in recurring obligations of a business that arise from the acquisition of merchandise, materials, supplies and services used in the production and sale of goods and services. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInAccountsPayableTrade Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe increase (decrease) during the reporting period in amount due within one year (or one business cycle) from customers for the credit sale of goods and services. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInAccountsReceivable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe increase (decrease) during the reporting period of all taxes owed but not paid, including income, property and other taxes. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInAccruedTaxesPayable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe increase (decrease) during the reporting period in the account that represents the temporary difference that results from Income or Loss that is recognized for accounting purposes but not for tax purposes and vice versa. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInDeferredIncomeTaxes Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe increase (decrease) during the reporting period in the aggregate value of all inventory held

by the reporting entity, associated with underlying transactions that are classified as operating activities. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInInventories Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_IncreaseDecreaseInOperatingCapitalAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of increase (decrease) in obligation for operating lease. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (g)(1) -SubTopic 20 -Topic 842 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-4 + Details Name: us-gaap_IncreaseDecreaseInOperatingLeaseLiability Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe increase (decrease) during the reporting period in other obligations or expenses incurred but not yet paid. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInOtherAccountsPayableAndAccruedLiabilities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of increase (decrease) in noncurrent assets classified as other. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInOtherNoncurrentAssets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of increase (decrease) in prepaid expenses, and assets classified as other. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInPrepaidDeferredExpenseAndOtherAssets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of cash paid for interest, excluding capitalized interest, classified as operating activity. Includes, but is not limited to, payment to settle zero-coupon bond for accreted interest of debt discount and debt instrument with insignificant coupon interest rate in relation to effective interest rate of borrowing attributable to accreted interest of debt discount. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 17 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-17Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-25Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-2 + Details Name: us-gaap_InterestPaidNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe change in the inventory reserve representing the cumulative difference in cost between the first in, first out and the last in, first out inventory valuation methods, which change has been reflected in the statement of income during the period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 330 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 5.L) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480581/330-10-S99-1 + Details Name: us-gaap_InventoryLIFOReservePeriodCharge Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of cash inflow (outflow) from financing activities, including discontinued operations. Financing activity cash flows include obtaining resources from owners and providing them with a return on, and a return of, their investment; borrowing money and repaying amounts borrowed, or settling the obligation; and obtaining and paying for other resources obtained from creditors on long-term credit. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24 + Details Name: us-gaap_NetCashProvidedByUsedInFinancingActivities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_NetCashProvidedByUsedInFinancingActivitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of cash inflow (outflow) from investing activities, including discontinued operations. Investing activity cash flows include making and collecting loans and acquiring and disposing of debt or equity instruments and property, plant, and equipment and other productive assets. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24 + Details Name: us-gaap_NetCashProvidedByUsedInInvestingActivities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_NetCashProvidedByUsedInInvestingActivitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of cash inflow (outflow) from operating activities, including discontinued operations. Operating activity cash flows include transactions, adjustments, and changes in value not defined as investing or financing activities. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-25 + Details Name: us-gaap_NetCashProvidedByUsedInOperatingActivities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_NetCashProvidedByUsedInOperatingActivitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of periodic reduction over lease term of carrying amount of right-of-use asset from operating lease. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_OperatingLeaseRightOfUseAssetAmortizationExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe cash outflow associated with the development or modification of software programs or applications for internal use (that is, not to be sold, leased or otherwise marketed to others) that qualify for capitalization. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 13 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-13 + Details Name: us-gaap_PaymentsToDevelopSoftware Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of cash inflow from contractual arrangement with the lender, including but not limited to, letter of credit, standby letter of credit and revolving credit arrangements. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(f)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 14 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-14 + Details Name: us-gaap_ProceedsFromLinesOfCredit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe cash inflow from a borrowing having initial term of repayment within one year or the normal operating cycle, if longer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 14 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-14 + Details Name: us-gaap_ProceedsFromShortTermDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of expense (reversal of expense) for expected credit loss on accounts receivable. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479319/326-20-50-13Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_ProvisionForDoubtfulAccounts Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of cash outflow for payment of an obligation from a lender, including but not limited to, letter of credit, standby letter of credit and revolving credit arrangements. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 15 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-15Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(f)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1 + Details Name: us-gaap_RepaymentsOfLinesOfCredit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash outflow for a borrowing supported by a written promise to pay an obligation. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 15 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-15 + Details Name: us-gaap_RepaymentsOfNotesPayable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of noncash expense for share-based payment arrangement. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_ShareBasedCompensation Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_SupplementalCashFlowInformationAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of unrealized gain related to the increase in fair value of foreign currency exchange rate derivatives designated as cash flow hedging instruments. Recorded in accumulated other comprehensive income to the extent that the cash flow hedge is determined to be effective. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 815 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4C -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480434/815-10-50-4C + Details Name: us-gaap_UnrealizedGainOnForeignCurrencyDerivativesBeforeTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration XML 19 R8.htm IDEA: XBRL DOCUMENT v3.24.3 Pay vs Performance Disclosure - USD ($) 3 Months Ended Sep. 30, 2024 Sep. 30, 2023 Pay vs Performance Disclosure [Table] Â Â Net Income (Loss) $ (2,029,281) $ (1,286,515) X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 402 -Subsection v -Paragraph 1 + Details Name: ecd_PvpTable Namespace Prefix: ecd_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe portion of profit or loss for the period, net of income taxes, which is attributable to the parent. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-6Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-1Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-8Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference 17: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-10Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479105/946-220-45-7Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(18)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards

Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(1)(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 23: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 28: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 30: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 31: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 32: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 33: http://www.xbrl.org/2003/role/disclosureRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-7Reference 34: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 35: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1AReference 36: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1BReference 37: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1 + Details Name: us-gaap_NetIncomeLoss Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration XML 20 R9.htm IDEA: XBRL DOCUMENT v3.24.3 Insider Trading Arrangements 3 Months Ended Sep. 30, 2024 Insider Trading Arrangements [Line Items] Â Rule 10b5-1 Arrangement Adopted false Non-Rule 10b5-1 Arrangement Adopted false Rule 10b5-1 Arrangement Terminated false Non-Rule 10b5-1 Arrangement Terminated false X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 408 -Subsection a + Details Name: ecd_InsiderTradingArrLineItems Namespace Prefix: ecd_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 408 -Subsection a -Paragraph 1 + Details Name: ecd_NonRule10b51ArrAdoptedFlag Namespace Prefix: ecd_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 408 -Subsection a -Paragraph 1 + Details Name: ecd_NonRule10b51ArrTrmntdFlag Namespace Prefix: ecd_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 408 -Subsection a -Paragraph 1 + Details Name: ecd_Rule10b51ArrAdoptedFlag Namespace Prefix: ecd_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 408 -Subsection a -Paragraph 1 + Details Name: ecd_Rule10b51ArrTrmntdFlag Namespace Prefix: ecd_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration XML 21 R10.htm IDEA: XBRL DOCUMENT v3.24.3 Nature of business and organization 3 Months Ended Sep. 30, 2024 Organization, Consolidation and Presentation of Financial Statements [Abstract] Â Nature of business and organization Note 1 - Nature of business and organization Â iPower Inc., formerly known as BZRTH Inc., a Nevada corporation (the â€œCompanyâ€), was incorporated on April 11, 2018. The Company is principally engaged in the marketing and sale of consumer home, garden and other products and accessories mainly in the North America. Â On May 18, 2021, the Company acquired 100% of the equity ownership of its variable interest entity, E Marketing Solution Inc. (â€œE Marketingâ€), an entity incorporated in California and owned by one of the minority shareholders of the Company. As a result, E Marketing became the Companyâ€™s wholly owned subsidiary. Â On May 18, 2021, the Company acquired 100% of the equity ownership of its variable interest entity, Global Product Marketing Inc. (â€œGPMâ€), an entity which was incorporated in the State of Nevada on September 4, 2020, and was owned by Chenlong Tan, the Companyâ€™s Chairman, CEO and President, and one of the majority shareholders of the Company. As a result, GPM became the Companyâ€™s wholly owned subsidiary. Â On January 13, 2022, the Company entered into a joint venture agreement and formed a Nevada limited liability company, Box Harmony, LLC (â€œBox Harmonyâ€), for the principal purpose of providing logistics services primarily for foreign-based manufacturers or distributors who desire to sell their products online in the United States, with such logistics services to include, without limitation, receiving, storing and transporting such products. The Company owns 40% of the equity interest in Box Harmony, retaining significant influence, but does not own a majority equity interest in or otherwise control Box Harmony. See details at Note 3 below. Â On February 10, 2022, the Company entered into another joint venture agreement and formed a Nevada limited liability company, Global Social Media, LLC (â€œGSMâ€), for the principal purpose of creating a social media platform in order to provide content and services to assist businesses, including the Company and other businesses, in marketing their products. The Company owns 60% of the equity interest in GSM and controls its operations. See details at Note 3 below. Â On February 15, 2022, the Company acquired 100% of the ordinary shares of Anivia Limited (â€œAniviaâ€), a corporation organized under the laws of the British Virgin Islands (â€œBVIâ€), in accordance with the terms of a share transfer framework agreement (the â€œTransfer Agreementâ€), dated February 15, 2022, by and between the Company, White Cherry Limited, a BVI company (â€œWhite Cherryâ€), White Cherryâ€™s equity holders, Li Zanyu and Xie Jing (together with White Cherry, the â€œSellersâ€), Anivia, Fly Elephant Limited, a Hong Kong company, Dayourenzai (Shenzhen) Technology Co., Ltd., and Daheshou (Shenzhen) Information Technology Co., Ltd. Anivia owns 100% of the equity of Fly Elephant Limited, which in turn owns 100% of the equity of Dayourenzai (Shenzhen) Technology Co., Ltd., a corporation located in the Peopleâ€™s Republic of China (â€œPRCâ€), which is a wholly foreign-owned enterprise (â€œWFOEâ€) of Fly Elephant Limited. The WFOE controls, through contractual arrangements summarized in Note 4 below, the business, revenues and profits of Daheshou (Shenzhen) Information Technology Co., Ltd., a company organized under the Laws of the PRC (â€œDHSâ€) and located in Shenzhen, China. See details on Note 4 below. Â X - ReferencesNo definition available. + Details Name: us-gaap_OrganizationConsolidationAndPresentationOfFinancialStatementsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for organization, consolidation and basis of presentation of financial statements disclosure. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480424/946-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480424/946-10-50-2Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 810 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/810/tableOfContentReference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 205 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/205/tableOfContent + Details Name: us-gaap_OrganizationConsolidationAndPresentationOfFinancialStatementsDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 22 R11.htm IDEA: XBRL DOCUMENT v3.24.3 Basis of Presentation and Summary of significant accounting policies 3 Months Ended Sep. 30, 2024 Accounting Policies [Abstract] Â Basis of Presentation and Summary of significant accounting policies Note 2 â€“ Basis of Presentation and Summary of significant accounting policies Â Basis of presentation Â The unaudited condensed consolidated financial statements include the accounts of the Company and its subsidiaries and VIE and have been prepared in accordance with accounting principles generally accepted in the United States of America (â€œU.S. GAAPâ€) and the requirements of the U.S. Securities and Exchange Commission (â€œSECâ€) for interim reporting. As permitted under those rules, certain footnotes or other financial information that are normally required by U.S. GAAP can be condensed or omitted. These unaudited condensed consolidated financial statements have been prepared on the same basis as its annual consolidated financial statements and, in the opinion of management, reflect all adjustments, consisting only of normal recurring adjustments, which are necessary for the fair statement of the Companyâ€™s financial information. These interim results are not necessarily indicative of the results to be expected for the fiscal year ending June 30, 2025, or for any other interim period or for any other future year. All intercompany balances and transactions have been eliminated in consolidation. Â These unaudited condensed consolidated financial statements should be read in conjunction with the Companyâ€™s audited consolidated financial statements and the notes thereto included in the Annual Report for theÂ year ended June 30, 2024, which are included in Form 10-K filed with the SEC on September 20, 2024. Â Principles of Consolidation Â The unaudited condensed consolidated financial statements include the accounts of the Company and its subsidiaries, E Marketing Solution Inc., Global Product Marketing Inc., Global Social Media, LLC, and Anivia Limited and its subsidiaries and VIE, including Fly Elephant Limited, Dayourenzai (Shenzhen) Technology Co., Ltd., and Daheshou (Shenzhen) Information Technology Co., Ltd. All inter-company balances and transactions have been eliminated. Â Prior Period Reclassification Â Certain prior period amounts in the unaudited condensed statements of cash flows have been reclassified to conform to the current period presentation, including reclassifications made in the presentation of cash flows from operating activities. These reclassifications had no impact on the prior year net loss or stockholdersâ€™ equity. Â Emerging Growth Company Status Â The company is an â€œemerging growth company,â€ as defined in Section 2(a) of the Securities Act of 1933, as amended, (the â€œSecurities Actâ€), as modified by the Jumpstart Our Business Startups Act of 2012, (the â€œJOBS Actâ€), and it may take advantage of certain exemptions from various reporting requirements that are applicable to other public companies that are not emerging growth companies including, but not limited to, not being required to comply with the auditor attestation requirements of Section 404 of the Sarbanes-Oxley Act, reduced disclosure obligations regarding executive compensation in its periodic reports and proxy statements, and exemptions from the requirements of holding a nonbinding advisory vote on executive compensation and shareholder approval of any golden parachute payments not previously approved. Â Further, Section 102(b)(1) of the JOBS Act exempts emerging growth companies from being required to comply with new or revised financial accounting standards until private companies (that is, those that have not had a Securities Act registration statement declared effective or do not have a class of securities registered under the Exchange Act) are required to comply with the new or revised financial accounting standards. The JOBS Act provides that a company can elect to opt out of the extended transition period and comply with the requirements that apply to non-emerging growth companies but any such election to opt out is irrevocable. The company has elected not to opt out of such extended transition period which means that when a standard is issued or revised and it has different application dates for public or private companies, the company, as an emerging growth company, can adopt the new or revised standard at the time private companies adopt the new or revised standard. This may make comparison of the companyâ€™s financial statements with another public company which is neither an emerging growth company nor an emerging growth company which has opted out of utilizing the emerging growth company reduced reporting requirements difficult. Â Use of estimates and assumptions Â The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the amounts of assets and liabilities reported and disclosures of contingent assets and liabilities as of the date of the financial statements and the reported amounts of revenues and expenses during the periods presented. It is at least reasonably possible that the estimate of the effect of a condition, situation or set ofÂ circumstancesÂ thatÂ existedÂ at the date of the financial statements, which management considered in formulating its estimate, could change in the near term due to one or more future confirming events. Accordingly, the actual results could differ significantly from those estimates. Â Foreign currency translation and transactions Â The reporting and functional currency of iPower and its subsidiaries is the U.S. dollar (USD). iPowerâ€™s WFOE and VIE in China uses the local currency, Renminbi (â€œRMBâ€), as its functional currency. Assets and liabilities of the VIE are translated at the current exchange rate as quoted by the Peopleâ€™s Bank of China (the â€œPBOCâ€) at the end of the period. Income and expense accounts are translated at the average translation rates and the equity accounts are translated at historical rates. Translation adjustments resulting from this process are included in accumulated other comprehensive income (loss) in the statement of changes in stockholdersâ€™ equity. Transaction gains and losses that arise from exchange rate fluctuations on transactions denominated in a currency other than the functional currency are included in the results of operations as incurred. Â The balance sheet amounts of the VIE, with the exception of equity, on September 30, 2024, were translated at 7.0181 RMB to $1.00. The equity accounts were stated at their historical rates. The average translation rates applied to statements of operations and comprehensive income (loss) accounts for the three months ended September 30, 2024 was 7.1623 RMB to $1.00. Cash flows were also translated at average translation rates for the period and, therefore, amounts reported on the statement of cash flows would not necessarily agree with changes in the corresponding balances on the unaudited condensed consolidated balance sheet. Â Cash and cash equivalents Â Cash and cash equivalents consist of amounts held as cash on hand and financial institution and financial service company deposits. Â From time to time, the Company may maintain bank balances in interest bearing accounts in excess of the $250,000, which is currently the maximum amount insured by the FDIC for interest bearing accounts (there is currently no insurance limit for deposits in noninterest bearing accounts). The Company has not experienced any losses with respect to cash. Management believes our Company is not exposed to any significant credit risk with respect to its cash. Â Accounts receivable, net Â During the ordinary course of business, the Company extends unsecured credit to its customers. Accounts receivable are stated at the amount the Company expects to collect from customers, which includes the amount withheld by sales channel partners and refundable to the Company. Based on historical and expected loss rate and status of negotiations

with the sales channel partner, management reviews its accounts receivable balances each reporting period to determine if an allowance for credit loss is required. Â The Company evaluates the creditworthiness of all of its customers individually before accepting them and continuously monitors the recoverability of accounts receivable. If there are any indicators that a customer may not make payment, the Company may consider making provision for non-collectability for that particular customer. At the same time, the Company may cease further sales or services to such customer. The following are some of the factors that the Company develops allowance for credit losses: Â Â Â· the customer fails to comply with its payment schedule; Â Â Â Â Â· the customer is in serious financial difficulty; Â Â Â Â Â· a significant dispute with the customer has occurred regarding job progress or other matters; Â Â Â Â Â· the customer breaches any of its contractual obligations; Â Â Â Â Â· the customer appears to be financially distressed due to economic or legal factors; Â Â Â Â Â· the business between the customer and the Company is not active; or Â Â Â Â Â· other objective evidence indicates non-collectability of the accounts receivable. Â Accounts receivable are recognized and carried at carrying amount less an allowance for credit losses, if any. The Company maintains an allowance for credit losses resulting from the inability of its customers to make required payments based on contractual terms. The Company reviews the collectability of its receivables on a regular and ongoing basis. The Company has also included in calculation of allowance for credit losses the potential impact of the COVID-19 pandemic on our customersâ€™ businesses and their ability to pay their accounts receivable. After all attempts to collect a receivable have failed, the receivable is written off against the allowance. The Company also considers external factors to the specific customer, including current conditions and forecasts of economic conditions, including the potential impact of the COVID-19 pandemic. In the event we recover amounts previously written off, we will reduce the specific allowance for credit losses. In late October 2024, the Company determined that the collectability of certain shortage claim receivables from Amazon was remote so recorded additional allowance for credit losses of approximately $1.4 million for the quarter ended September 30, 2024. Â Equity method investment Â The Company accounts for its ownership interest in Box Harmony, a 40% owned joint venture, following the equity method of accounting, in accordance with ASC 323, Investments â€” Equity Method and Joint Ventures. Under this method, the carrying cost is initially recorded at cost and then increased or decreased by recording its percentage of gain or loss in Box Harmonyâ€™s statement of operations and a corresponding charge or credit to the carrying value of the asset. Â Variable interest entities Â On February 15, 2022, the Company acquired 100% of the ordinary shares of Anivia and its subsidiaries, including Daheshou (Shenzhen) Information Technology Co., Ltd., a company organized under the Laws of the PRC (â€œDHSâ€). Pursuant to the terms of the Agreements, the Company does not have direct ownership in DHS but is actively involved in DHSâ€™s operations as the sole manager to direct the activities and significantly impact DHSâ€™s economic performance. DHSâ€™s operational funding has been provided by the Company following the February 15, 2022 acquisition. During the term of the Agreements, the Company bears all the risk of loss and has the right to receive all of the benefits from DHS. As such, based on the determination that the Company is the primary beneficiary of DHS, in accordance with ASC 810-10-25-38A through 25-38J, DHS is considered a VIE of the Company and the financial statements of DHS have been consolidated from the date such control existed, February 15, 2022. Â Goodwill Â Goodwill represents the excess of the purchase price over the fair value of assets acquired and liabilities assumed. The Company accounts for goodwill under ASC Topic 350, Intangibles-Goodwill and Other. Â Goodwill is not amortized but is reviewed for potential impairment on an annual basis, or if events or circumstances indicate a potential impairment, at the reporting unit level. The Companyâ€™s review for impairment includes an assessment of qualitative factors to determine whether it is more likely than not that the fair value of a reporting unit is less than its carrying value, including goodwill. If it is determined that it is more likely than not that the fair value of a reporting unit is less than its carrying value, including goodwill, a quantitative goodwill impairment test is performed, which compares the fair value of the reporting unit with its carrying amounts, including goodwill. If the fair value of the reporting unit exceeds its carrying amount, goodwill of the reporting unit is considered not impaired. However, if the carrying amount of the reporting unit exceeds its fair value, an impairment loss will be recognized in an amount equal to that excess, limited to the total amount of goodwill allocated to that reporting unit. Â During the three months ended September 30, 2024 and 2023, the Company performed a qualitative goodwill impairment analysis following the steps laid out in ASC 350-20-35-3C and noted no goodwill impairment. As of September 30, 2024 and June 30, 2024, the goodwill balance amounted to $3,034,110. Â Intangible Assets, net Â Finite life intangible assets at September 30, 2024 include covenant not to compete, supplier relationship, and software recognized as part of the acquisition of Anivia. Intangible assets are recorded at the estimated fair value of these items at the date of acquisition, February 15, 2022. Intangible assets are amortized on a straight-line basis over their estimated useful life as follows: Schedule of estimated useful life Â Â Â Â Useful Life Covenant Not to Compete Â 10 years Supplier relationship Â 6 years Software Â 5 years Â The Company reviews the recoverability of long-lived assets, including intangible assets, when events or changes in circumstances occur that indicate the carrying value of the asset may not be recoverable. The assessment of possible impairment is based on the ability to recover the carrying value of the asset from the expected future pretax cash flows (undiscounted and without interest charges) of the related operations. If these cash flows are less than the carrying value of such asset, an impairment loss is recognized for the difference between estimated fair value and carrying value. The measurement of impairment requires management to make estimates of these cash flows related to long-lived assets, as well as other fair value determinations. As of September 30, 2024 and 2023, there were no indicators of impairment. Â Fair values of financial instruments Â ASC 825, â€œDisclosures about Fair Value of Financial Instruments,â€ requires disclosure of fair value information about financial instruments. ASC 820, â€œFair Value Measurementsâ€ defines fair value, establishes a framework for measuring fair value in generally accepted accounting principles, and expands disclosures about fair value measurements. Â The carrying amounts of cash and cash equivalents, accounts receivable, accounts payable and all other current assets and liabilities approximate fair values due to their short-term nature. Â For other financial instruments to be reported at fair value, the Company utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs to the extent possible. The Company determines the fair value of its financial instruments based on assumptions that market participants would use in pricing an asset or liability in the principal or most advantageous market. When considering market participant assumptions in fair value measurements, the following fair value hierarchy distinguishes between observable and unobservable inputs, which are categorized in one of the following levels: Â Level 1 â€“ Inputs are unadjusted, quoted prices in active markets for identical assets or liabilities at the measurement date; Â Level 2 â€“ Inputs are observable, unadjusted quoted prices in active markets for similar assets or liabilities, unadjusted quoted prices for identical or similar assets or liabilities in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the related assets or liabilities; and Â Level 3 â€“ Unobservable inputs that are significant to the measurement of the fair value of the assets or liabilities that are supported by little or no market data. Â The Company does not have any assets or liabilities measured at fair value on a recurring basis. We measure certain non-financial assets on a non-recurring basis, including goodwill. As a result of those measurements, as of September 30, 2024 and June 30, 2024, the Company had goodwill with a carry book value of $3,034,110, which approximated its fair value: Schedule of impairment chargesÂ Â Â Â Â Â

review and adjustment by the relevant tax authorities until the statute of limitations closes with respect to the year in which such attributes are utilized. Â The Company believes that our income tax filing positions and deductions will be sustained on audit and does not anticipate any adjustments that will result in a material change to its financial position. Therefore, no reserves for uncertain income tax positions have been recorded pursuant to ASC 740, Income Taxes. The Companyâ€™s policy for recording interest and penalties associated with income-based tax audits is to record such items as a component of income taxes. Â Â Commitments and contingencies Â In the ordinary course of business, the Company is subject to certain contingencies, including legal proceedings and claims arising out of the business that relate to a wide range of matters, such as government investigations and tax matters. The Company recognizes a liability for such contingency if it determines it is probable that a loss has occurred and a reasonable estimate of the loss can be made. The Company may consider many factors in making these assessments including historical and specific facts and circumstances of each matter. Â Earnings per share Â Basic earnings per share is computed by dividing net income attributable to holders of common stock by the weighted average number of shares of common stock outstanding during the year. Diluted earnings per share reflect the potential dilution that could occur if securities to issue common stock were exercised. Â Recently issued accounting pronouncements Â Â In December 2023, The FASB issued ASU 2023-09, Improvements to Income Tax Disclosures. Under this ASU, public business entities must annually â€œ(1) disclose specific categories in the rate reconciliation and (2) provide additional information for reconciling items that meet a quantitative threshold (if the effect of those reconciling items is equal to or greater than 5 percent of the amount computed by multiplying pretax income [or loss] by the applicable statutory income tax rate).â€ This ASUâ€™s amendments are effective for public business entities for annual periods beginning after December 15, 2024. For entities other than public business entities, the amendments are effective for annual periods beginning after December 15, 2025. Entities are permitted to early adopt the standard â€œfor annual financial statements that have not yet been issued or made available for issuance.â€ The amendments should be applied on a prospective basis. Retrospective application is permitted. The Company does not expect the adoption of this standard to have a material impact on its consolidated financial statements. Â In November 2023, The FASB issued ASU 2023-07, Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures. The amendments apply to all public entities that are required to report segment information in accordance with Topic 280, Segment Reporting. The amendments in this ASU are intended to improve reportable segment disclosure requirements primarily through enhanced disclosures about significant segment expenses. The key amendments: 1. Require that a public entity disclose, on an annual and interim basis, significant segment expenses that are regularly provided to the chief operating decision maker (CODM) and included within each reported measure of segment profit or loss. 2. Require that a public entity disclose, on an annual and interim basis, an amount for other segment items by reportable segment and a description of its composition. The other segment items category is the difference between segment revenue less the significant expenses disclosed and each reported measure of segment profit or loss. 3. Require that a public entity provide all annual disclosures about a reportable segmentâ€™s profit or loss and assets currently required by FASB Accounting Standards CodificationÂ® Topic 280, Segment Reporting, in interim periods. 4. Clarify that if the CODM uses more than one measure of a segmentâ€™s profit or loss in assessing segment performance and deciding how to allocate resources, a public entity may report one or more of those additional measures of segment profit. However, at least one of the reported segment profit or loss measures (or the single reported measure, if only one is disclosed) should be the measure that is most consistent with the measurement principles used in measuring the corresponding amounts in the public entityâ€™s consolidated financial statements. 5. Require that a public entity disclose the title and position of the CODM and an explanation of how the CODM uses the reported measure(s) of segment profit or loss in assessing segment performance and deciding how to allocate resources. 6. Require that a public entity that has a single reportable segment provide all the disclosures required by the amendments in the ASU and all existing segment disclosures in Topic 280. This ASU is effective for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024. Early adoption is permitted. A public entity should apply the amendments retrospectively to all prior periods presented in the financial statements. Upon transition, the segment expense categories and amounts disclosed in the prior periods should be based on the significant segment expense categories identified and disclosed in the period of adoption. The Company does not expect the adoption of this standard to have a material impact on its consolidated financial statements. Â In October 2023, the FASB issued ASU 2023-06, Disclosure Improvements: Codification Amendments in Response to the SEC's Disclosure Update and Simplification Initiative. This ASU incorporates certain U.S. Securities and Exchange Commission (SEC) disclosure requirements into the FASB Accounting Standards Codificationâ„¢ (â€œCodificationâ€). The amendments in the ASU are expected to clarify or improve disclosure and presentation requirements of a variety of Codification Topics, allow users to more easily compare entities subject to the SECâ€™s existing disclosures with those entities that were not previously subject to the requirements, and align the requirements in the Codification with the SECâ€™s regulations. In SEC Release No. 33-10532, Disclosure Update and Simplification, issued August 17, 2018, the SEC referred certain of its disclosure requirements that overlap with, but require incremental information to, generally accepted accounting principles to the FASB for potential incorporation into the Codification. The ASU incorporates into the Codification 14 of the 27 disclosures referred by the SEC. They modify the disclosure or presentation requirements of a variety of Topics in the Codification. The requirements are relatively narrow in nature. Some of the amendments represent clarifications to, or technical corrections of, the current requirements. Because of the variety of Topics amended, a broad range of entities may be affected by one or more of those amendments. For entities subject to the SECâ€™s existing disclosure requirements and for entities required to file or furnish financial statements with or to the SEC in preparation for the sale of or for purposes of issuing securities that are not subject to contractual restrictions on transfer, the effective date for each amendment will be the date on which the SEC removes that related disclosure from its rules. For all other entities, the amendments will be effective two years later. However, if by June 30, 2027, the SEC has not removed the related disclosure from its regulations, the amendments will be removed from the Codification and not become effective for any entity. The Company does not expect the adoption of this standard to have a material impact on its consolidated financial statements. Â In September 2022, FASB issued ASU 2022-04, Liabilitiesâ€”Supplier Finance Programs (Subtopic 405-50): Disclosure of Supplier Finance Program Obligations. The amendments in this ASU require that a company that uses a supplier finance program in connection with the purchase of goods or services disclose sufficient information about the program to allow a user of financial statements to understand the programâ€™s nature, activity during the period, changes from period to period, and potential magnitude. ASU 2022-04 is effective for fiscal years, including interim periods within those fiscal years, beginning after December 15, 2022, except for the rollforward of the supplier finance program obligations, which is effective for fiscal years beginning after December 15, 2023. Early adoption is permitted. An entity should apply ASU No. 2022-04 retrospectively to all periods in which a balance sheet is presented, except for the obligation rollforward, which should be applied prospectively. The adoption of this standard did not have a material impact on the Companyâ€™s consolidated financial statements. Â In June 2022, FASB issuedÂ ASU 2022-03, Fair Value Measurement (Topic 820): Fair Value Measurement of Equity Securities Subject to Contractual Sale Restrictions. The amendments in this ASU clarify the guidance in ASC 820 on the fair value measurement of an equity security that is subject to a contractual sale restriction and require specific disclosures related to such an equity security. This standard is effective for fiscal years beginning after December 15, 2024. The Company does not expect the adoption of this standard to have a material impact on its consolidated financial statements. Â In March 2020 and January 2021, the FASB issued ASU No. 2020-04, Reference Rate Reform (Topic 848): Facilitation of the Effects of Reference Rate Reform on Financial Reporting and ASU No. 2021-01, Reference Rate Reform (Topic 848): Scope, respectively (collectively, â€œTopic 848â€). Topic 848 provides optional expedients and exceptions for applying GAAP to contracts, hedging relationships and other transactions that reference the London Interbank Offered Rate (â€œLIBORâ€) or another reference rate expected to be discontinued because of reference rate reform. The expedients and exceptions provided by Topic 848 are effective for all entities as of March 12, 2020 through December 31, 2022. In December 2022, the FASB issued ASU 2022-06, Reference Rate reform (Topic 848): Deferral of the Sunset Date of Topic 848, which deferred the sunset date of Topic 848, Reference Rate Reform to December 31, 2024, after which entities will no longer be permitted to apply the relief in Topic 848. The Company does not expect the adoption of this standard to have a material impact on the Company's consolidated financial statements. Â In August 2020, the FASB issued ASU 2020-06, â€œDebt â€“ Debt with Conversion and Other Options (Subtopic 470-20) and Derivatives and Hedging â€“ Contracts in Entityâ€™s Own Equity (Subtopic 815-40).â€ This ASU reduces the number of accounting models for convertible debt instruments and convertible preferred stock, as well as amend the guidance for the derivatives scope exception for contracts in an entityâ€™s own equity to reduce form-over-substance-based accounting conclusions. In addition, this ASU improves and amends the related EPS guidance. This standard is effective for the Company on July 1, 2024, including interim periods within those fiscal years. Adoption is either a modified retrospective method or a fully retrospective method of transition. The adoption of this standard did not have a material impact on the Companyâ€™s consolidated financial statements. Â The Company does not believe other recently issued but not yet effective accounting standards, if currently adopted, would have a material effect on the consolidated financial position, statements of operations and cash flows. Â Subsequent events Â The Company evaluated subsequent events and transactions that occurred after the balance sheet date through the date that the consolidated financial statements are available to be issued. Material subsequent events that required recognition or additional disclosure in the unaudited condensed consolidated financial statements are presented. Â X - ReferencesNo definition available. + Details Name: us-gaap_AccountingPoliciesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for all significant accounting policies of the reporting entity. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483426/235-10-50-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 235 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/235/tableOfContent + Details Name: us-gaap_SignificantAccountingPoliciesTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 23 R12.htm IDEA: XBRL DOCUMENT v3.24.3 Joint Ventures 3 Months Ended Sep. 30, 2024 Joint Ventures Â Joint Ventures Note 3 - Joint Ventures Â Box Harmony, LLC Â On January 13, 2022, the Company entered into a joint venture agreement (the â€œJoint Venture Agreementâ€) with Titanium Plus Autoparts, Inc., a California corporation (â€œTPAâ€), Tony Chiu (â€œChiuâ€) and Bin Xiao (â€œXiaoâ€). Pursuant to the terms of the Joint Venture Agreement, the parties formed a Nevada limited liability company, Box Harmony, LLC (â€œBox Harmonyâ€), for the principal purpose of providing logistic services primarily for foreign-based manufacturers or distributors who desire to sell their products online in the United States, with such logistic services to include, without limitation, receiving, storing and transporting such products. Â Following entry into the Joint Venture Agreement, Box Harmony issued a total of 6,000 certificated units of membership interest, designated as Class A voting units (â€œEquity Unitsâ€), as follows: (i) the Company agreed to contribute $50,000 in cash in exchange for 2,400 Equity Units in Box Harmony and agreed to provide Box Harmony with the use and access to certain warehouse facilities leased by the Company (see below), and (ii) TPA received 1,200 Equity Units in exchange for (a) $1,200 and contributing the TPA IP License referred to below, (b) its existing and future customer contracts, and (c) granting Box Harmony the use of shipping accounts (FedEx and UPS) and all other TPA carrier contracts, and (iii) Xiao received 2,400 Equity Units in exchange for $2,400 and his agreement to manage the day to day operations of Box Harmony. Â Â Under the terms of the Box Harmony limited liability operating agreement (the â€œLLC Agreementâ€), TPA and Xiao each granted to the Company an unconditional and irrevocable right and option to purchase from Xiao and TPA at any time within the first 18 months following January 13, 2022, up to 1,200 Class A voting units, at an exercise price of $550 per Class A voting unit, for a total exercise price of up to $660,000. If such option is fully exercised, the Company would own 3,600 Equity Units or 60% of the total outstanding Equity Units. As of the date of this report, the Company had not exercised the option to purchase additional voting units from Xiao and TPA. The LLC Agreement prohibits the issuance of additional Equity Units and certain other actions unless approved in advance by the Company, that a noncontrolling right that would not be substantive to overcome the majority voting interests held by TPA and Xiao. In January 2023, TPA and Xiao transferred their 60% equity units to a third party without consideration as the LLC was still in development stage and did not have significant operations. The transfer of equity did not have any impact on the LLCâ€™s financial statements. Â As a result, the Company owns 40% of the equity interest in Box Harmony with significant influence but does not own a majority equity interest or otherwise control of Box Harmony. The Company accounts for its ownership interest in Box Harmony following the equity method of accounting, in accordance with ASC 323, Investments â€”Equity Method and Joint Ventures. Under this method, the carrying cost is initially recorded at cost and then increased or decreased by recording its percentage of gain or loss in its statement of operations and a corresponding charge or credit to the carrying value of the asset. Â Global Social Media, LLC Â On February 10, 2022, the Company entered into a joint venture agreement with Bro Angel, LLC, Ji Shin and Bing Luo (the â€œGSM Joint Venture Agreementâ€). Pursuant to the terms of the GSM Joint Venture Agreement, the parties formed a Nevada limited liability company, Global Social Media, LLC (â€œGSMâ€), for the principal purpose of providing a social media platform, contents and services to assist businesses, including the Company and other businesses, in marketing their products. Â Following entry into the GSM Joint Venture Agreement, GSM issued 10,000 certificated units of membership interest (the â€œGSM Equity Unitsâ€), of which the Company was issued 6,000 GSM Equity Units and Bro Angel was issued 4,000 GSM Equity Units. Messrs. Shin and Luo are the owners of 100% of the equity of Bro Angel. The LLC Agreement prohibits the issuance of additional Equity Units and certain other actions unless approved in advance by Bro Angel, creating a noncontrolling right that would not be substantive to overcome the majority voting interests held by the Company. Â As of the date of this report, the members had not completed the capital contributions and no receivables were recorded. Â Pursuant to the terms of the Agreements, the Company owns 60% of the equity interest in GSM and control of GSMâ€™s operations. Based on ASU 2015-02, the Company consolidates GSM into its financial statements due to its majority equity ownership and control over operations.For the three months ended September 30, 2024 and 2023, the impact of GSMâ€™s activities were immaterial to the Companyâ€™s unaudited condensed consolidated financial statements. Â X - ReferencesNo definition available. + Details Name: IPW_DisclosureJointVenturesAbstract Namespace Prefix: IPW_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: IPW_JointVenturesDisclosureTextBlock Namespace Prefix: IPW_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 24 R13.htm IDEA: XBRL DOCUMENT v3.24.3 Variable interest entity 3 Months Ended Sep. 30, 2024 Organization, Consolidation and Presentation of Financial Statements [Abstract] Â Variable interest entity Note 4 â€“ Variable interest entity Â Effective February 15, 2022, upon acquisition of Anivia, the Company assumed the contractual arrangements between the WFOE and DHS through a variable interest operating entity structure. On September 26, 2024, Mr. Zanyu Li, the equity owner of DHS transferred his shares to Ms. Xiaoyun Liu. Ms. Liu has become the Manager and Legal Representative of DHS and assumed all responsibilities and obligations of Mr. Zanyu Li. The transfer of equity ownership did not change the control the Company had on the VIE, therefore there was no impact on the Companyâ€™s financial statements. Â The Company did not provide financial or other support to the VIE for the periods presented where the Company was not otherwise contractually required to provide such support. Â As of September 30, 2024 and June 30, 2024, there was no pledge or collateralization of the VIE assets that would be used to settle obligations of the VIE. Â The carrying amounts of the assets, liabilities and the results of operations of the VIE included in the Companyâ€™s unaudited condensed consolidated balance sheets and statements of operations and comprehensive income after the elimination of intercompany balances and transactions with the VIE are as follows: Â The carrying amount of the VIEâ€™s assets and liabilities were as follows for the periods indicated: Schedule of

VIEâ€™s assets and liabilitiesÂ Â Â Â

the three months ended September 30, 2024, the Company recorded interest expense of $3,733. As of June 30, 2024, the outstanding balance of the On-demand Loan 2, including accrued interest of $7,615, was $491,214. As of September 30, 2024, the On-demand Loan 2 had been fully paid off. Â On April 1, 2024, the Company borrowed $350,000 short-term loan (â€œRP Loanâ€) from an entity owned by Mr. Allan Huang, one of the majority shareholders of the Company. The RP Loan bears no interest and is due upon receipt of request of repayment. As of September 30, 2024 and June 30, 2024, the outstanding balance of the RP Loan was $350,000 and $350,000, respectively. Â X - ReferencesNo definition available. + Details Name: us-gaap_DebtDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for information about short-term and long-term debt arrangements, which includes amounts of borrowings under each line of credit, note payable, commercial paper issue, bonds indenture, debenture issue, own-share lending arrangements and any other contractual agreement to repay funds, and about the underlying arrangements, rationale for a classification as long-term, including repayment terms, interest rates, collateral provided, restrictions on use of assets and activities, whether or not in compliance with debt covenants, and other matters important to users of the financial statements, such as the effects of refinancing and noncompliance with debt covenants. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481544/470-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481544/470-10-50-6Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 405 -SubTopic 40 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477092/405-40-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 405 -SubTopic 40 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477092/405-40-50-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 405 -SubTopic 40 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477092/405-40-50-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 405 -SubTopic 40 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477092/405-40-50-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 405 -SubTopic 40 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477092/405-40-50-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(c)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 10: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 470 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/470/tableOfContentReference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482925/835-30-45-2Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1C -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1CReference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1C -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1CReference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1C -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1CReference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1I -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1IReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1I -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1IReference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1I -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1I + Details Name: us-gaap_DebtDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 31 R20.htm IDEA: XBRL DOCUMENT v3.24.3 Related party transactions 3 Months Ended Sep. 30, 2024 Related Party Transactions [Abstract] Â Related party transactions Note 11 - Related party transactions Â On April 1, 2024, the Company borrowed $350,000 short-term loan from an entity owned by Mr. Allan Huang, one of the majority shareholders of the Company. See Note 10 above for details. Â During the year ended June 30, 2024, the Company started selling products through MII Strategy Inc. (â€œMIIâ€), a company owned by the Companyâ€™s CEO, Mr. Chenlong Tan. As of September 30, 2024 and June 30, 2024, the total amount due from MII was $56,406. As of the date of this report, the outstanding balance was fully paid off. Â On July 8, 2023, the Company entered into an agreement with White Cherry for an on demand loan. See Note 10 above for details. Â X - ReferencesNo definition available. + Details Name: us-gaap_RelatedPartyTransactionsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for related party transactions. Examples of related party transactions include transactions between (a) a parent company and its subsidiary; (b) subsidiaries of a common parent; (c) and entity and its principal owners; and (d) affiliates. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-5Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-6Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 235 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477968/946-235-50-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 235 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477968/946-235-50-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 850 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483326/850-10-50-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(2)(g)(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(2)(c)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(2)(e)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 850 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/850/tableOfContentReference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 850 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483326/850-10-50-6Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 850 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483326/850-10-50-1Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 850 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483326/850-10-50-1 + Details Name: us-gaap_RelatedPartyTransactionsDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 32 R21.htm IDEA: XBRL DOCUMENT v3.24.3 Income taxes 3 Months Ended Sep. 30, 2024 Income Tax Disclosure [Abstract] Â Income taxes Note 12 â€“ Income taxes Â In addition to corporate income taxes in the United States, upon completion of the acquisition of Anivia in February 2022, the Company is subject to corporate income taxes in Peopleâ€™s Republic of China (â€œPRCâ€). Anivia and its subsidiaries are subject to BVI or Hong Kong income taxes but did not have any operations for the year ended June 30, 2022 in those jurisdictions. DHS, the operating VIE of Anivia, is considered a Controlled Foreign Corporation (CFC) defined under IRC Sec. 957(a) since the Company indirectly owns more than 50% voting control of DHS as a result of the Transfer Agreement. Therefore, DHS is subject to the Global Intangible Low-Taxed Income (or GILTI) Tax. DHS is subject to 5% tax rate in PRC until December 31, 2027. Since DHS had losses during the three months ended September 30, 2024 and 2023 and the year ended June 30, 2024, no GILTI tax was recorded as of September 30, 2024 and June 30, 2024. The Company is not eligible for the GILTI high-tax exclusion. In addition, as a result of the acquisition, the Company recognized goodwill in the amount of $6,094,144. Since the acquisition was a stock acquisition, the Goodwill is not deductible for tax purposes. Â For the three months ended September 30, 2024, as a result of the Companyâ€™s inability to establish a reliable estimate for annual effective tax rate, the Company calculated income tax expense using the actual effective tax rate year to date, as opposed to the estimated annual effective tax rate, as provided in Accounting Standards Codification (ASC) 740-270-30-18. Â The income tax provision for the three months ended September 30, 2024 and 2023 consisted of the following: Schedule of income tax provisionÂ Â Â Â Â Â Â Â September 30, 2024Â Â September 30, 2023Â Current:Â Â Â Â Â Â Â

Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 33 R22.htm IDEA: XBRL DOCUMENT v3.24.3 Earnings per share 3 Months Ended Sep. 30, 2024 LOSSES PER SHARE Â Earnings per share Note 13 â€“ Earnings per share Â The following table sets forth the computation of basic and diluted earnings per share for the periods presented: Schedule of computation of basic and diluted earnings per shareÂ Â Â Â Â Â Â Â For the three months ended September 30,Â Â Â 2024Â Â 2023Â Numerator:Â Â Â Â Â Â Â Â Â Â Net loss attributable to iPower Inc.Â $(2,029,281)Â $(1,286,515) Denominator:Â Â Â Â Â Â Â Â Â Â Weighted-average shares used in computing basic and diluted earnings per share*Â $31,417,203Â Â $29,764,515Â Losses per share of ordinary shares - basic and dilutedÂ $(0.06)Â $(0.04) Â * Due to the anti-dilutive effect, the computation of basic and diluted EPS did not include the shares underlying the exercise of warrants, options, and unvested RSUs as the Company had a net loss for the three months ended September 30, 2024 and 2023. Â Â * For the three months ended September 30, 2024 and 2023, 71,343 and 66,366 vested but unissued shares of restricted stock units under the 2020 Equity Incentive Plan (as discussed in Note 14) are considered issued shares and therefore are included in the computation of basic losses per share when the shares are fully vested. Â X - ReferencesNo definition available. + Details Name: us-gaap_EarningsPerShareAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for earnings per share. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 - SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/260/tableOfContentReference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-3 + Details Name: us-gaap_EarningsPerShareTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 34 R23.htm IDEA: XBRL DOCUMENT v3.24.3 Equity 3 Months Ended Sep. 30, 2024 Equity [Abstract] Â Equity Note 14 â€“ Equity Â Common Stock Â As of September 30, 2024, the total authorized shares of capital stock were 200,000,000 shares consisting of 180,000,000 shares of Common Stock (â€œCommon Stockâ€) and 20,000,000 shares of preferred stock (the â€œPreferred Stockâ€), each with a par value of $0.001 per share. Â The holders of Common Stock shall be entitled to one vote per share in voting to the election of directors and all other corporate purposes. Subject to the express terms of any outstanding series of Preferred Stock, dividends may be paid in cash or otherwise with respect to the holders of Common Stock out of the assets of the Company legally available therefor, upon the terms, and subject to the limitations, as the Board of Directors of the Company (the â€œBoard of Directorsâ€) may determine. In the event of liquidation or dissolution of the Company, subject to the express terms of any outstanding series of Preferred Stock, the holders of Common Stock shall be entitled to share in the distribution of any remaining assets available for distribution to the holders of Common Stock ratably in proportion to the total number of shares of Common Stock then issued and outstanding. Â During the year ended June 30, 2024, the Company issued 107,293 shares of restricted Common Stock for RSUs vested. Â On June 18, 2024, the Company closed on a registered direct offering (the â€œRegistered Directâ€) of 2,083,334 shares of common stock (the â€œSharesâ€) and a concurrent private placement (â€œPrivate Placement,â€ and together with the Registered Direct, the â€œOfferingâ€) of warrants (the â€œWarrantsâ€) to purchase 2,083,334 shares of common stock (the â€œWarrant Sharesâ€), which were sold for gross aggregate proceeds of $5,000,002. The Shares were sold pursuant to a prospectus supplement, filed on June 18, 2024, to the Registration Statement on Form S-3, originally filed on September 25, 2023, with the SEC (File No. 333-274665) and declared effective by the SEC on September 29, 2023. The Warrants, which were issued pursuant to an exemption from registration pursuant to Section 4(a)(2) or Regulation D on the Securities Act, have a term of five years and are immediately exercisable at $2.40 per share. The Shares and Warrants were sold to a purchaser pursuant to a securities purchase agreement, dated June 16, 2024, between the Company and the purchaser (the â€œPurchase Agreementâ€). Roth Capital Partners, LLC (the â€œPlacement Agentâ€) acted as placement agent, pursuant to a placement agency agreement between the Company and the Placement Agent dated June 16, 2024 (the â€œPlacement Agency Agreementâ€). The Company paid the Placement Agent as compensation a cash fee equal to 6.5% of the gross proceeds of the Offering plus reimbursement of certain expenses and legal fees. The net proceeds of the Offering, after deducting $456,913, the Placement Agentâ€™s fees and expenses and other direct offering costs paid by the Company, was $4,543,089. Â The Company calculated the fair value of the Warrants at $3.1 million, with a relative fair value of $1.7 million after allocation of the fair value of the Shares, using the Black-Scholes Model with the following variables: Â Â· Stock Price - $2.00 Â· Exercise Price - $2.40 Â· Volatility â€“ 104% Â· Term â€“5 years Â· Risk Free Rate of Return â€“ 4.24% Â Pursuant to the Warrant agreement, except for some fundamental transactions within the Companyâ€™s control, in no event shall the Company be required to net cash settle the Warrants. The Company considered and followed the rules and guidelines under ASC 480-10 and ASC 815 and concluded that the Warrants should be classified and recorded as equity. Further, as the warrants were issued as part of the Offering, the relative fair value of the Warrants was included in the gross proceeds and recorded as additional paid-in capital. Â On June 18, 2024, as disclosed in Note 17 below, in order to recoup the settlement payment made to Boustead Securities, LLC, the Companyâ€™s Chief Executive Officer and co-founder, Lawrence Tan, along with co-founder Allan Huang, returned a total of 541,667 shares to the Company for cancellation (the â€œShare Cancellationâ€). The Share Cancellation was completed in June 2024 and the par value of $542 was reduced against additional paid-in capital. Â As of September 30, 2024 and June 30, 2024, there were 31,359,899 shares of Common Stock issued and outstanding. Â Preferred Stock Â The Preferred Stock was authorized as â€œblank checkâ€ series of Preferred Stock, providing that the Board of Directors is expressly authorized, subject to limitations prescribed by law, by resolution or resolutions and by filing a certificate pursuant to the applicable law of the State of Nevada, to provide, out of the authorized but unissued shares of Preferred Stock, for series of Preferred Stock, and to establish from time to time the number of shares to be included in each such series, and to fix the designation, powers, preferences and rights of the shares of each such series and the qualifications, limitations or restrictions thereof. As of September 30, 2024 and June 30, 2024, respectively, there were no shares of Preferred Stock issued and outstanding. Â Equity Incentive Plan Â On May 5, 2021, the Companyâ€™s Board of Directors adopted, and its stockholders approved and ratified, the iPower Inc. Amended and Restated 2020 Equity Incentive Plan (the â€œPlanâ€). The Plan allows for the issuance of up to 5,000,000 shares of Common Stock, whether in the form of stock options, restricted stock, restricted stock units, stock appreciation rights, performance units, performance shares and other stock or cash awards. The general purpose of the Plan is to provide an incentive to the Companyâ€™s directors, officers, employees, consultants and advisors by enabling them to share in the future growth of the Companyâ€™s business. On November 16, 2021 and December 6, 2022, the Company filed a registration statement on Form S-8 registering all shares issuable under the Plan, which was subsequently amended on December 6, 2022 and September 15, 2023 and November 22, 2023. Â Restricted Stock Unit Â Following completion of the IPO on May 11, 2021, pursuant to their letter agreements, the Company awarded 46,546 restricted stock units (â€œRSUsâ€) under the Plan to its independent directors, its Chief Financial Officer, and certain other employees and consultants, all of which vested over 12 months following the grant date and were subject to other restrictions until the filing of a Registration Statement on Form S-8 registering the shares. The fair value of the RSUs was determined based on $5.00 per share, the initial listing price of the Companyâ€™s Common Stock on the grant date. During the three months ended September 30, 2024, the Company granted an additional 71,427 shares of RSUs. For the three months ended September 30, 2024 and 2023, the Company recorded $31,788 and $7,500 of stock-based compensation expense. There was no forfeiture of RSUs occurred during the three months ended September 30, 2024 and 2023. As of September 30, 2024 and June 30, 2024, the unvested number of RSUs was 47,619 and 3,250 and the unamortized expense was $60,000 and $1,788, respectively. Â Information relating to RSU grants is summarized as follows: Schedule of RSU activityÂ Â Â Â Â Â Â Â Total RSUs IssuedÂ Â Total Fair Market Value of RSUs Issued as Compensation (1)Â RSUs granted, but not vested, at June 30, 2024Â Â 3,250Â Â Â Â Â RSUs grantedÂ Â 71,427Â Â $90,000Â RSUs forfeitedÂ Â â€“Â Â Â Â Â Â RSUs vestedÂ Â (27,058)Â Â Â Â RSUs granted, but not vested, at September 30, 2024Â Â 47,619Â Â Â Â Â Â _____ (1) The total fair value was based on the current stock price on the grant date. Â As of September 30, 2024, of the 357,212 vested RSUs, 285,869 shares of Common Stock were issued, and 71,343 shares were to be issued in the near future. Â Stock Option Â On May 12, 2022, the Compensation Committee of the Board of Directors approved an incentive plan for the Companyâ€™s executive officers consisting of a cash performance bonus of $60,000 to be awarded to Kevin Vassily, CFO of the Company, and grants of stock option (the â€œOption Grantsâ€) exercisable to purchase (i) 3,000,000 shares of Common Stock to Chenlong Tan, CEO and (ii) 330,000 shares of Common Stock to Mr. Vassily. The Option Grants, which were issued on May 13, 2022, have an exercise price of $1.12, a contractual term of 10 years, and consist of six vesting tranches with a vesting schedule based entirely on the attainment of both operational milestones (performance conditions) and market conditions, assuming continued employment of the recipients through each vesting date. Each of the six vesting tranches of the Option Grants will vest when both (i) the market capitalization milestone for such tranche, which begins at $150 million for the first tranche and increases by increments of $50 million through the fourth tranche and $100 million thereafter (based on achieving such market capitalization for five consecutive trading days), has been achieved, and (ii) any one of the following six operational milestones focused on revenue or any one of the six operational milestones focused on operating income have been achieved during a given fiscal year. Â The estimated achievement status of the operational milestones as of September 30, 2024 was as follows: Â Â Â Â Â Â Â Â Â Â

https://asc.fasb.org/1943274/2147481112/505-10-50-13Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 14 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-14Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 14 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-14Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 16 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-16Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 18 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-18Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 18 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-18Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 18 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-18 + Details Name: us-gaap_StockholdersEquityNoteDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 35 R24.htm IDEA: XBRL DOCUMENT v3.24.3 Warrant liabilities 3 Months Ended Sep. 30, 2024 Warrant Liabilities Â Warrant liabilities Note 15 â€“ Warrant liabilities Â On January 27, 2021, the Company completed a private placement offering pursuant to which the Company sold to two accredited investors an aggregate of $3,000,000 in Convertible Notes and warrants to purchase shares of Class A Common Stock equaling 80% of the number of shares of Class A Common Stock issuable upon conversion of the Convertible Notes. The convertible note warrants are exercisable for a period of three years from the IPO completion date at a per share exercise price equal to the IPO. In accordance with the terms of the warrants, in the event the Convertible Notes are repaid in cash by the Company, the warrants issued in conjunction with the Convertible Notes will expire and have no further value. Â Â The outstanding warrants held by the Convertible Note investors were reclassified to additional paid in capital as the terms became fixed upon closing of the IPO. Through September 30, 2023, none of the private placement investors exercised any of their warrants and the warrants expired in May 2024. As such, there were no warrants outstanding as of September 30, 2024 and June 30, 2024. Â X - ReferencesNo definition available. + Details Name: IPW_DisclosureWarrantLiabilitiesAbstract Namespace Prefix: IPW_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: IPW_WarrantsLiabilitiesDisclosureTextBlock Namespace Prefix: IPW_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 36 R25.htm IDEA: XBRL DOCUMENT v3.24.3 Concentration of risk 3 Months Ended Sep. 30, 2024 Risks and Uncertainties [Abstract] Â Concentration of risk Note 16 - Concentration of risk Â Credit risk Â Financial instruments that potentially subject the Company to significant concentrations of credit risk consist primarily of cash and cash equivalents and accounts receivable. Â As of September 30, 2024 and June 30, 2024, $2,577,305 and $7,377,837, respectively, were deposited with various major financial institutions in the United States and PRC. Accounts at each institution in the United States are insured by the Federal Deposit Insurance Corporation (FDIC) for up to $250,000. The Company had approximately $1.4 million and $5.8 million, respectively, in excess of the FDIC insurance limit, as of September 30, 2024 and June 30, 2024. Â Accounts receivable are typically unsecured and derived from revenue earned from customers, thereby exposing the Company to credit risk. The risk is mitigated by the Companyâ€™s assessment of its customersâ€™ creditworthiness and its ongoing monitoring of outstanding balances. The Company maintains reserves for estimated credit losses, and such losses have generally been within expectations. Â The business of DHS, the Companyâ€™s VIE, may be impacted by Chinese economic conditions, changes in regulations and laws, and other uncertainties. Â Customer and vendor concentration risk Â For the three months ended September 30, 2024 and 2023, Amazon Vendor and Amazon Seller customers accounted for 89% and 91% of the Company's total revenues, respectively. As of September 30, 2024 and June 30, 2024, accounts receivable from Amazon Vendor and Amazon Seller accounted for 87% and 91% of the Companyâ€™s total accounts receivable. Â For the three months ended September 30, 2024 and 2023, one supplier accounted for 11% and 15% of the Company's total purchases, respectively. As of September 30, 2024 and June 30, 2024, accounts payable to one supplier accounted for 20% and 36% of the Companyâ€™s total accounts payable. Â X - DefinitionThe 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. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 275 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/275/tableOfContent + Details Name: us-gaap_ConcentrationRiskDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_RisksAndUncertaintiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 37 R26.htm IDEA: XBRL DOCUMENT v3.24.3 Commitments and contingencies 3 Months Ended Sep. 30, 2024 Commitments and Contingencies Disclosure [Abstract] Â Commitments and contingencies Note 17 - Commitments and contingencies Â Lease commitments Â The Company has entered into a lease agreement for office and warehouse space with a lease period from December 1, 2018 until December 31, 2020. On August 24, 2020, the Company negotiated for new terms to extend the lease through December 21, 2023 at the rate of approximately $42,000 per month. On December 21, 2023, the lease expired without renewal. Â On September 1, 2020, in addition to the primary fulfillment center, the Company leased a second fulfillment center in City of Industry, California. The base rental fee was $27,921 to $29,910 per month through October 31, 2023. On October 31, 2023, the lease expired without renewal. Â On February 15, 2022, upon completion of the acquisition of Anivia Limited, the Company assumed an operating lease for offices located in the Peopleâ€™s Republic of China. In July 2023, the Company renewed the lease contract for its existing office plus additional office space. The lease term is for three years expiring on July 14, 2026. The total base rental fee for these offices is approximately $19,406 per month. In September 2024, the Company terminated the lease contract of the office space. Â On July 28, 2021, the Company entered into a Lease agreement (the â€œLease Agreementâ€) with 9th & Vineyard, LLC, a Delaware limited liability company (the â€œLandlordâ€), to lease from the Landlord approximately 99,347 square feet of space located at 8798 9th Street, Rancho Cucamonga, California (the â€œPremisesâ€). The term of the Lease Agreement is for 62 months, commencing on the date on which the Landlord completes certain prescribed improvements on the property (the â€œRent Commencement Dateâ€). The Lease Agreement does not provide for an option to renew. Under the Lease Agreement, the Company is responsible for its pro rata share of certain costs, including utility costs, insurance and common area costs, as further detailed in the Lease Agreement. In addition, following the Rent Commencement Date, the first two months of the Base Rent were abated. Â The lease did not start under the original agreement as the construction was not completed. On February 23, 2022, the Company entered into an amended agreement to extend the lease term to 74 months. Under the amended agreement, the lease commenced on February 10, 2022, with rent payments commencing May 11, 2022 and the lease expiring on May 31, 2028. The base rental fee is $114,249, increasing gradually over time to $140,079 per month through the expiration date of May 31, 2028. Â On May 1, 2022, the Company leased another fulfillment center in Duarte, California. The base rental fee is $56,000 to $59,410 per month through April 30, 2025. Â In September 2024, DHS entered into a sublease agreement with a third-party entity for office space in Shenzhen. The lease term is for one year from October 1, 2024 to September 30, 2025. The lease is treated as short-term lease and the base rental fee is approximately $10,000 per month. Â The Companyâ€™s total commitment for the full term of these leases is $12,651,376. The financial statements reflected $5,226,888 and $6,124,163, respectively, of operating lease right-of-use assets, and $5,632,824 and $6,549,110, respectively, of operating lease liabilities as of September 30, 2024 and June 30, 2024. Â Three months Ended September 30, 2024 and 2023: Schedule of lease cost and other informationÂ Â Â Â

http://www.xbrl.org/2009/role/commonPracticeRef -Topic 450 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/450/tableOfContentReference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 954 -SubTopic 440 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478522/954-440-50-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 440 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482648/440-10-50-4Reference 6: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 440 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/440/tableOfContent + Details Name: us-gaap_CommitmentsAndContingenciesDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 38 R27.htm IDEA: XBRL DOCUMENT v3.24.3 Subsequent events 3 Months Ended Sep. 30, 2024 Subsequent Events [Abstract] Â Subsequent events Note 18 - Subsequent events Â Â The Company evaluated subsequent events and transactions that occurred after the balance sheet date through the date that the unaudited condensed consolidated financial statements were available to be issued. Other than as set forth below, there were no material subsequent events that required recognition or additional disclosure in the unaudited condensed consolidated financial statements presented. Â On November 8, 2024, the Company entered into a third amendment (the â€œThird Amendmentâ€) to that certain credit agreement, initially entered into by and among the Company and its subsidiaries and JPMorgan Chase Bank, N.A., as administrative agent for the Lender and a lender (the â€œAdministrative Agentâ€ or â€œLenderâ€), on November 12, 2021 (the â€œCredit Agreementâ€). The Third Amendment to the Credit Agreement amended, among other things, (i) the defined term â€œAggregate Revolving Commitmentâ€ to mean $15,000,000, and (ii) extended the maturity date to â€œNovember 8, 2027 or any earlier date on which the Revolving Commitments are reduced to zero or otherwise terminated pursuant to the terms hereof.â€ The borrowing rate is SOFR plus 2.25% to 2.50% depending on utilization of the borrowing availability. Â X - ReferencesNo definition available. + Details Name: us-gaap_SubsequentEventsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for significant events or transactions that occurred after the balance sheet date through the date the financial statements were issued or the date the financial statements were available to be issued. Examples include: the sale of a capital stock issue, purchase of a business, settlement of litigation, catastrophic loss, significant foreign exchange rate changes, loans to insiders or affiliates, and transactions not in the ordinary course of business. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 855 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/855/tableOfContentReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 855 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483399/855-10-50-2 + Details Name: us-gaap_SubsequentEventsTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 39 R28.htm IDEA: XBRL DOCUMENT v3.24.3 Basis of Presentation and Summary of significant accounting policies (Policies) 3 Months Ended Sep. 30, 2024 Accounting Policies [Abstract] Â Basis of presentation Basis of presentation Â The unaudited condensed consolidated financial statements include the accounts of the Company and its subsidiaries and VIE and have been prepared in accordance with accounting principles generally accepted in the United States of America (â€œU.S. GAAPâ€) and the requirements of the U.S. Securities and Exchange Commission (â€œSECâ€) for interim reporting. As permitted under those rules, certain footnotes or other financial information that are normally required by U.S. GAAP can be condensed or omitted. These unaudited condensed consolidated financial statements have been prepared on the same basis as its annual consolidated financial statements and, in the opinion of management, reflect all adjustments, consisting only of normal recurring adjustments, which are necessary for the fair statement of the Companyâ€™s financial information. These interim results are not necessarily indicative of the results to be expected for the fiscal year ending June 30, 2025, or for any other interim period or for any other future year. All intercompany balances and transactions have been eliminated in consolidation. Â These unaudited condensed consolidated financial statements should be read in conjunction with the Companyâ€™s audited consolidated financial statements and the notes thereto included in the Annual Report for theÂ year ended June 30, 2024, which are included in Form 10-K filed with the SEC on September 20, 2024. Â Principles of Consolidation Principles of Consolidation Â The unaudited condensed consolidated financial statements include the accounts of the Company and its subsidiaries, E Marketing Solution Inc., Global Product Marketing Inc., Global Social Media, LLC, and Anivia Limited and its subsidiaries and VIE, including Fly Elephant Limited, Dayourenzai (Shenzhen) Technology Co., Ltd., and Daheshou (Shenzhen) Information Technology Co., Ltd. All inter-company balances and transactions have been eliminated. Â Prior Period Reclassification Prior Period Reclassification Â Certain prior period amounts in the unaudited condensed statements of cash flows have been reclassified to conform to the current period presentation, including reclassifications made in the presentation of cash flows from operating activities. These reclassifications had no impact on the prior year net loss or stockholdersâ€™ equity. Â Emerging Growth Company Status Emerging Growth Company Status Â The company is an â€œemerging growth company,â€ as defined in Section 2(a) of the Securities Act of 1933, as amended, (the â€œSecurities Actâ€), as modified by the Jumpstart Our Business Startups Act of 2012, (the â€œJOBS Actâ€), and it may take advantage of certain exemptions from various reporting requirements that are applicable to other public companies that are not emerging growth companies including, but not limited to, not being required to comply with the auditor attestation requirements of Section 404 of the Sarbanes-Oxley Act, reduced disclosure obligations regarding executive compensation in its periodic reports and proxy statements, and exemptions from the requirements of holding a nonbinding advisory vote on executive compensation and shareholder approval of any golden parachute payments not previously approved. Â Further, Section 102(b)(1) of the JOBS Act exempts emerging growth companies from being required to comply with new or revised financial accounting standards until private companies (that is, those that have not had a Securities Act registration statement declared effective or do not have a class of securities registered under the Exchange Act) are required to comply with the new or revised financial accounting standards. The JOBS Act provides that a company can elect to opt out of the extended transition period and comply with the requirements that apply to non-emerging growth companies but any such election to opt out is irrevocable. The company has elected not to opt out of such extended transition period which means that when a standard is issued or revised and it has different application dates for public or private companies, the company, as an emerging growth company, can adopt the new or revised standard at the time private companies adopt the new or revised standard. This may make comparison of the companyâ€™s financial statements with another public company which is neither an emerging growth company nor an emerging growth company which has opted out of utilizing the emerging growth company reduced reporting requirements difficult. Â Use of estimates and assumptions Use of estimates and assumptions Â The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the amounts of assets and liabilities reported and disclosures of contingent assets and liabilities as of the date of the financial statements and the reported amounts of revenues and expenses during the periods presented. It is at least reasonably possible that the estimate of the effect of a condition, situation or set ofÂ circumstancesÂ thatÂ existedÂ at the date of the financial statements, which management considered in formulating its estimate, could change in the near term due to one or more future confirming events. Accordingly, the actual results could differ significantly from those estimates. Â Foreign currency translation and transactions Foreign currency translation and transactions Â The reporting and functional currency of iPower and its subsidiaries is the U.S. dollar (USD). iPowerâ€™s WFOE and VIE in China uses the local currency, Renminbi (â€œRMBâ€), as its functional currency. Assets and liabilities of the VIE are translated at the current exchange rate as quoted by the Peopleâ€™s Bank of China (the â€œPBOCâ€) at the end of the period. Income and expense accounts are translated at the average translation rates and the equity accounts are translated at historical rates. Translation adjustments resulting from this process are included in accumulated other comprehensive income (loss) in the statement of changes in stockholdersâ€™ equity. Transaction gains and losses that arise from exchange rate fluctuations on transactions denominated in a currency other than the functional currency are included in the results of operations as incurred. Â The balance sheet amounts of the VIE, with the exception of equity, on September 30, 2024, were translated at 7.0181 RMB to $1.00. The equity accounts were stated at their historical rates. The average translation rates applied to statements of operations and comprehensive income (loss) accounts for the three months ended September 30, 2024 was 7.1623 RMB to $1.00. Cash flows were also translated at average translation rates for the period and, therefore, amounts reported on the statement of cash flows would not necessarily agree with changes in the corresponding balances on the unaudited condensed consolidated balance sheet. Â Cash and cash equivalents Cash and cash equivalents Â Cash and cash equivalents consist of amounts held as cash on hand and financial institution and financial service company deposits. Â From time to time, the Company may maintain bank balances in interest bearing accounts in excess of the $250,000, which is currently the maximum amount insured by the FDIC for interest bearing accounts (there is currently no insurance limit for deposits in noninterest bearing accounts). The Company has not experienced any losses with respect to cash. Management believes our Company is not exposed to any significant credit risk with respect to its cash. Â Accounts receivable, net Accounts receivable, net Â During the ordinary course of business, the Company extends unsecured credit to its customers. Accounts receivable are stated at the amount the Company expects to collect from customers, which includes the amount withheld by sales channel partners and refundable to the Company. Based on historical and expected loss rate and status of negotiations with the sales channel partner, management reviews its accounts receivable balances each reporting period to determine if an allowance for credit loss is required. Â The Company evaluates the creditworthiness of all of its customers individually before accepting them and continuously monitors the recoverability of accounts receivable. If there are any indicators that a customer may not make payment, the Company may consider making provision for non-collectability for that particular customer. At the same time, the Company may cease further sales or services to such customer. The following are some of the factors that the Company develops allowance for credit losses: Â Â Â· the customer fails to comply with its payment schedule; Â Â Â Â Â· the customer is in serious financial difficulty; Â Â Â Â Â· a significant dispute with the customer has occurred regarding job progress or other matters; Â Â Â Â Â· the customer breaches any of its contractual obligations; Â Â Â Â Â· the customer appears to be financially distressed due to economic or legal factors; Â Â Â Â Â· the business between the customer and the Company is not active; or Â Â Â Â Â· other objective evidence indicates non-collectability of the accounts receivable. Â Accounts receivable are recognized and carried at carrying amount less an allowance for credit losses, if any. The Company maintains an allowance for credit losses resulting from the inability of its customers to make required payments based on contractual terms. The Company reviews the collectability of its receivables on a regular and ongoing basis. The Company has also included in calculation of allowance for credit losses the potential impact of the COVID-19 pandemic on our customersâ€™ businesses and their ability to pay their accounts receivable. After all attempts to collect a receivable have failed, the receivable is written off against the allowance. The Company also considers external factors to the specific customer, including current conditions and forecasts of economic conditions, including the potential impact of the COVID-19 pandemic. In the event we recover amounts previously written off, we will reduce the specific allowance for credit losses. In late October 2024, the Company determined that the collectability of certain shortage claim receivables from Amazon was remote so recorded additional allowance for credit losses of approximately $1.4 million for the quarter ended September 30, 2024. Â Equity method investment Equity method investment Â The Company accounts for its ownership interest in Box Harmony, a 40% owned joint venture, following the equity method of accounting, in accordance with ASC 323, Investments â€” Equity Method and Joint Ventures. Under this method, the carrying cost is initially recorded at cost and then increased or decreased by recording its percentage of gain or loss in Box Harmonyâ€™s statement of operations and a corresponding charge or credit to the carrying value of the asset. Â Variable interest entities Variable interest entities Â On February 15, 2022, the Company acquired 100% of the ordinary shares of Anivia and its subsidiaries, including Daheshou (Shenzhen) Information Technology Co., Ltd., a company organized under the Laws of the PRC (â€œDHSâ€). Pursuant to the terms of the Agreements, the Company does not have direct ownership in DHS but is actively involved in DHSâ€™s operations as the sole manager to direct the activities and significantly impact DHSâ€™s economic performance. DHSâ€™s operational funding has been provided by the Company following the February 15, 2022 acquisition. During the term of the Agreements, the Company bears all the risk of loss and has the right to receive all of the benefits from DHS. As such, based on the determination that the Company is the primary beneficiary of DHS, in accordance with ASC 810-10-25-38A through 25-38J, DHS is considered a VIE of the Company and the financial statements of DHS have been consolidated from the date such control existed, February 15, 2022. Â Goodwill Goodwill Â Goodwill represents the excess of the purchase price over the fair value of assets acquired and liabilities assumed. The Company accounts for goodwill under ASC Topic 350, Intangibles-Goodwill and Other. Â Goodwill is not amortized but is reviewed for potential impairment on an annual basis, or if events or circumstances indicate a potential impairment, at the reporting unit level. The Companyâ€™s review for impairment includes an assessment of qualitative factors to determine whether it is more likely than not that the fair value of a reporting unit is less than its carrying value, including goodwill. If it is determined that it is more likely than not that the fair value of a reporting unit is less than its carrying value, including goodwill, a quantitative goodwill impairment test is performed, which compares the fair value of the reporting unit with its carrying amounts, including goodwill. If the fair value of the reporting unit exceeds its carrying amount, goodwill of the reporting unit is considered not impaired. However, if the carrying amount of the reporting unit exceeds its fair value, an impairment loss will be recognized in an amount equal to that excess, limited to the total amount of goodwill allocated to that reporting unit. Â During the three months ended September 30, 2024 and 2023, the Company performed a qualitative goodwill impairment analysis following the steps laid out in ASC 350-20-35-3C and noted no goodwill impairment. As of September 30, 2024 and June 30, 2024, the goodwill balance amounted to $3,034,110. Â Intangible Assets, net Intangible Assets, net Â Finite life intangible assets at September 30, 2024 include covenant not to compete, supplier relationship, and software recognized as part of the acquisition of Anivia. Intangible assets are recorded at the estimated fair value of these items at the date of acquisition, February 15, 2022. Intangible assets are amortized on a straight-line basis over their estimated useful life as follows: Schedule of estimated useful life Â Â Â Â Useful Life Covenant Not to Compete Â 10 years Supplier relationship Â 6 years Software Â 5 years Â The Company reviews the recoverability of long-lived assets, including intangible assets, when events or changes in circumstances occur that indicate the carrying value of the asset may not be recoverable. The assessment of possible impairment is based on the ability to recover the carrying value of the asset from the expected future pretax cash flows (undiscounted and without interest charges) of the related operations. If these cash flows are less than the carrying value of such asset, an impairment loss is recognized for the difference between estimated fair value and carrying value. The measurement of impairment requires management to make estimates of these cash flows related to long-lived assets, as well as other fair value determinations. As of September 30, 2024 and 2023, there were no indicators of impairment. Â Fair values of financial instruments Fair values of financial instruments Â ASC 825, â€œDisclosures about Fair Value of Financial Instruments,â€ requires disclosure of fair value information about financial instruments. ASC 820, â€œFair Value Measurementsâ€ defines fair value, establishes a framework for measuring fair value in generally accepted accounting principles, and expands disclosures about fair value measurements. Â The carrying amounts of cash and cash equivalents, accounts receivable, accounts payable and all other current assets and liabilities approximate fair values due to their short-term nature. Â For other financial instruments to be reported at fair value, the Company utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs to the extent possible. The Company determines the fair value of its financial instruments based on assumptions that market participants would use in pricing an asset or liability in the principal or most advantageous market. When considering market participant assumptions in fair value measurements, the following fair value hierarchy distinguishes between observable and unobservable inputs, which are categorized in one of the

following levels: Â Level 1 â€“ Inputs are unadjusted, quoted prices in active markets for identical assets or liabilities at the measurement date; Â Level 2 â€“ Inputs are observable, unadjusted quoted prices in active markets for similar assets or liabilities, unadjusted quoted prices for identical or similar assets or liabilities in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the related assets or liabilities; and Â Level 3 â€“ Unobservable inputs that are significant to the measurement of the fair value of the assets or liabilities that are supported by little or no market data. Â The Company does not have any assets or liabilities measured at fair value on a recurring basis. We measure certain non-financial assets on a non-recurring basis, including goodwill. As a result of those measurements, as of September 30, 2024 and June 30, 2024, the Company had goodwill with a carry book value of $3,034,110, which approximated its fair value: Schedule of impairment chargesÂ Â Â Â Â Â Â Â Â Â Â Â Â Total Fair ValueÂ Â Level 1Â Â Level 2Â Â Level 3Â GoodwillÂ $3,034,110Â Â $â€“Â Â $â€“Â Â $3,034,110Â TotalÂ $3,034,110Â Â $â€“Â Â $â€“Â Â $3,034,110Â Â The fair value of goodwill was determined based on the discounted cash flow method, which is an income approach, which required the use of inputs that were unobservable in the marketplace (Level 3), including a discount rate that would be used by a market participant, projections of revenues and cash flows with the revised projections reflecting the increase in freight and storage costs in the current interim quarter, among others. Â Revenue recognition Revenue recognition Â The Company recognizes revenues from service and product sales, net of promotional discounts and return allowances, when the following revenue recognition criteria are met: a contract has been identified, separate performance obligations are identified, the transaction price is determined, the transaction price is allocated to separate performance obligations and revenue is recognized upon satisfying each performance obligation. The Company transfers the risk of loss or damage upon shipment or completion of service, therefore, revenue from product sales is recognized when it is shipped to the customer and the revenue from services is recognized upon completion of services. Return allowances, which reduce product revenue by the Companyâ€™s best estimate of expected product returns, are estimated using historical experience. Â Â The Company evaluates the criteria of ASC 606 - Revenue Recognition Principal Agent Considerations in determining whether it is appropriate to record the gross amount of product sales and related costs or the net amount earned as commissions. Generally, when the Company is primarily responsible for fulfilling the promise to provide a specified good or service and the Company has discretion in establishing the price, revenue is recorded at gross. Â Payments received prior to the delivery of goods to customers are recorded as customer deposits. Â The Company periodically provides incentive offers to its customers to encourage purchases. Such offers include current discount offers, such asÂ percentage discounts off current purchases and other similar offers. Current discount offers, when accepted by the Companyâ€™s customers, are treated as a reduction to the purchase price of the related transaction. Â Sales discounts are recorded in the period in which the related sales are recorded. Sales return allowances are estimated based on historical amounts and are recorded upon recognizing the related sales. Shipping and handling costs are recorded as selling expenses. Â Advertising costs Advertising costs Â Advertising costs are expensed as incurred. Total advertising and promotional costs included in selling and fulfillment expenses for the three months ended September 30, 2024 and 2023 were $651,125 and $1,570,742, respectively. Â Cost of revenue Cost of revenue Â Cost of revenue mainly consists of costs for purchases of products, net of purchase discounts and rebates, and related inbound freight and delivery fees. Â Operating expenses Operating expenses Â Operating expenses, which consist of selling and fulfillment and general and administrative expenses, are expensed as incurred. Vendor warranty credits resulting from refund of returns on quality issues are recorded to offset merchant selling fees. During the three months ended September 30, 2024 and 2023, the Company did not have any vendor credits. Â Inventory, net Inventory, net Â Inventory consists of finished goods ready for sale and is stated at the lower of cost or market. The Company values its inventory using the weighted average costing method. The Companyâ€™s policy is to include as a part of inventory and cost of goods sold any freight incurred to ship the product from its vendors to warehouses. Outbound freight costs related to shipping costs to customers are considered periodic costs and are reflected in selling and fulfillment expenses. The Company regularly reviews inventory and considers forecasts of future demand, market conditions and product obsolescence. Â If the estimated realizable value of the inventory is less than cost, the Company makes provisions in order to reduce its carrying value to its estimated market value. The Company also reviews inventory for slow moving inventory and obsolescence and records allowance for obsolescence. Â Debt Issuance Costs Debt Issuance Costs Â Costs incurred in connection with the issuance of debt are deferred and amortized as interest expense over the term of the related debt using the effective interest method. To the extent that the debt is outstanding, these amounts are reflected in the unaudited condensed consolidated balance sheets as direct deductions from the carrying amount of the outstanding borrowings. Â Equity offering costs Equity offering costs Â The Company capitalizes certain legal, accounting and other third-party fees that are directly related to an equity financing that is probable of successful completion until such financing is consummated. After consummation of an equity financing, these costs are recorded as a reduction of the proceeds received as a result of the offering. Should a planned equity financing be abandoned, terminated or significantly delayed, the deferred offering costs are immediately written off to operating expenses in the consolidated statements of operations and comprehensive income (loss) in the period of determination. For the years ended June 30, 2024, $1,756,913 were recorded as deferred offering costs and reclassed to additional paid in capital upon closing of the offering. As of September 30, 2024 and June 30, 2024, there were no deferred offering costs included in the consolidated balance sheets. Â Segment reporting Segment reporting Â The Company follows ASC 280, Segment Reporting. The Companyâ€™s chief operating decision maker, the Chief Executive Officer, reviews the consolidated results of operations when making decisions about allocating resources and assessing the performance of the Company as a whole and, hence, the Company has only one reportable segment. The Company does not distinguish between markets or segments for the purpose of internal reporting. For the three months ended September 30, 2024 and 2023, sales through Amazon to Canada and other foreign countries were approximately 13.4% and 8.2% of the Companyâ€™s total sales. During the three months ended September 30, 2024, sales of hydroponic products, including ventilation and grow light systems, was approximately 17.2% of the Companyâ€™s total sales and the remaining 82.8% consisted of general gardening, home goods, and other products and accessories. During the three months ended September 30, 2023, sales of hydroponic products, including ventilation and grow light systems, were approximately 16.8% of the Companyâ€™s total sales and the remaining 83.2% consisted of general gardening, home goods and other products and accessories. As of September 30, 2024 and June 30, 2024, the Company had approximately $1.6 million and $1.9 million of inventory stored in China. The Companyâ€™s majority of long-lived assets are located in California, United States, majority of the deferred tax assets are US related, and a majority of the Companyâ€™s revenues are derived from within the United States. Â Leases Leases Â The Company records right-of-use (â€œROUâ€) assets and related lease obligations on the balance sheet. Â Â ROU assets represent our right to use an underlying asset for the lease terms and lease liabilities represent our obligation to make lease payments arising from the lease. Operating lease ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. As the Companyâ€™s leases do not provide an implicit rate, the Company generally uses its incremental borrowing rate based on the estimated rate of interest for collateralized borrowing over a similar term of the lease payments at commencement date. The operating lease ROU asset also includes any lease payments made and excludes lease incentives. Lease expense for lease payments is recognized on a straight-line basis over the lease term. Â Stock-based Compensation Stock-based Compensation Â The Company applies ASC No. 718, â€œCompensation-Stock Compensation,â€ which requires that share-based payment transactions with employees and nonemployees, upon adoption of ASU 2018-07, be measured based on the grant date fair value of the equity instrument and recognized as compensation expense over the requisite service period, with a corresponding addition to equity. Under this method, compensation costs related to employee share options or similar equity instruments is measured at the grant date based on the fair value of the award and is recognized over the period during which an employee is required to provide service in exchange for the award, which generally is the vesting period. In addition to the requisite service period, the Company also evaluates the performance condition and market condition under ASC 718-10-20. For an award which contains both a performance and a market condition, and where both conditions must be satisfied for the award to vest, the market condition is incorporated into the fair value of the award, and that fair value is recognized over the employeeâ€™s requisite service period or nonemployeeâ€™s vesting period if it is probable the performance condition will be met. If the performance condition is ultimately not met, compensation costs related to the award should not be recognized (or should be reversed) because the vesting condition in the award has not been satisfied. Â The Company will recognize forfeitures of such equity-based compensation as they occur. Â Income taxes Income taxes Â The Company accounts for income taxes under the asset and liability method. Deferred tax assets and liabilities are recognized for future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their perspective tax bases. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which the temporary differences are expected to be recovered or settled. 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. A valuation allowance must be established for deferred tax assets when it is more-likely-than-not (a probability level of more than 50%) that they will not be realized. Valuation allowances are recorded, when necessary, to reduce deferred tax assets to the amount expected to be realized. Â The Company has analyzed filing positions in each of the federal and state jurisdictions where the Company is required to file income tax returns, as well as open tax years in such jurisdictions. The Company has identified the U.S. federal jurisdiction, and the states of Nevada and California, as its â€œmajorâ€ tax jurisdictions. However, the Company has certain tax attribute carryforwards which will remain subject to review and adjustment by the relevant tax authorities until the statute of limitations closes with respect to the year in which such attributes are utilized. Â The Company believes that our income tax filing positions and deductions will be sustained on audit and does not anticipate any adjustments that will result in a material change to its financial position. Therefore, no reserves for uncertain income tax positions have been recorded pursuant to ASC 740, Income Taxes. The Companyâ€™s policy for recording interest and penalties associated with income-based tax audits is to record such items as a component of income taxes. Â Â Commitments and contingencies Commitments and contingencies Â In the ordinary course of business, the Company is subject to certain contingencies, including legal proceedings and claims arising out of the business that relate to a wide range of matters, such as government investigations and tax matters. The Company recognizes a liability for such contingency if it determines it is probable that a loss has occurred and a reasonable estimate of the loss can be made. The Company may consider many factors in making these assessments including historical and specific facts and circumstances of each matter. Â Earnings per share Earnings per share Â Basic earnings per share is computed by dividing net income attributable to holders of common stock by the weighted average number of shares of common stock outstanding during the year. Diluted earnings per share reflect the potential dilution that could occur if securities to issue common stock were exercised. Â Recently issued accounting pronouncements Recently issued accounting pronouncements Â Â In December 2023, The FASB issued ASU 2023-09, Improvements to Income Tax Disclosures. Under this ASU, public business entities must annually â€œ(1) disclose specific categories in the rate reconciliation and (2) provide additional information for reconciling items that meet a quantitative threshold (if the effect of those reconciling items is equal to or greater than 5 percent of the amount computed by multiplying pretax income [or loss] by the applicable statutory income tax rate).â€ This ASUâ€™s amendments are effective for public business entities for annual periods beginning after December 15, 2024. For entities other than public business entities, the amendments are effective for annual periods beginning after December 15, 2025. Entities are permitted to early adopt the standard â€œfor annual financial statements that have not yet been issued or made available for issuance.â€ The amendments should be applied on a prospective basis. Retrospective application is permitted. The Company does not expect the adoption of this standard to have a material impact on its consolidated financial statements. Â In November 2023, The FASB issued ASU 2023-07, Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures. The amendments apply to all public entities that are required to report segment information in accordance with Topic 280, Segment Reporting. The amendments in this ASU are intended to improve reportable segment disclosure requirements primarily through enhanced disclosures about significant segment expenses. The key amendments: 1. Require that a public entity disclose, on an annual and interim basis, significant segment expenses that are regularly provided to the chief operating decision maker (CODM) and included within each reported measure of segment profit or loss. 2. Require that a public entity disclose, on an annual and interim basis, an amount for other segment items by reportable segment and a description of its composition. The other segment items category is the difference between segment revenue less the significant expenses disclosed and each reported measure of segment profit or loss. 3. Require that a public entity provide all annual disclosures about a reportable segmentâ€™s profit or loss and assets currently required by FASB Accounting Standards CodificationÂ® Topic 280, Segment Reporting, in interim periods. 4. Clarify that if the CODM uses more than one measure of a segmentâ€™s profit or loss in assessing segment performance and deciding how to allocate resources, a public entity may report one or more of those additional measures of segment profit. However, at least one of the reported segment profit or loss measures (or the single reported measure, if only one is disclosed) should be the measure that is most consistent with the measurement principles used in measuring the corresponding amounts in the public entityâ€™s consolidated financial statements. 5. Require that a public entity disclose the title and position of the CODM and an explanation of how the CODM uses the reported measure(s) of segment profit or loss in assessing segment performance and deciding how to allocate resources. 6. Require that a public entity that has a single reportable segment provide all the disclosures required by the amendments in the ASU and all existing segment disclosures in Topic 280. This ASU is effective for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024. Early adoption is permitted. A public entity should apply the amendments retrospectively to all prior periods presented in the financial statements. Upon transition, the segment expense categories and amounts disclosed in the prior periods should be based on the significant segment expense categories identified and disclosed in the period of adoption. The Company does not expect the adoption of this standard to have a material impact on its consolidated financial statements. Â In October 2023, the FASB issued ASU 2023-06, Disclosure Improvements: Codification Amendments in Response to the SEC's Disclosure Update and Simplification Initiative. This ASU incorporates certain U.S. Securities and Exchange Commission (SEC) disclosure requirements into the FASB Accounting Standards Codificationâ„¢ (â€œCodificationâ€). The amendments in the ASU are expected to clarify or improve disclosure and presentation requirements of a variety of Codification Topics, allow users to more easily compare entities subject to the SECâ€™s existing disclosures with those entities that were not previously subject to the requirements, and align the requirements in the Codification with the SECâ€™s regulations. In SEC Release No. 33-10532, Disclosure Update and Simplification, issued August 17, 2018, the SEC referred certain of its disclosure requirements that overlap with, but require incremental information to, generally accepted accounting principles to the FASB for potential incorporation into the Codification. The ASU incorporates into the Codification 14 of the 27 disclosures referred by the SEC. They modify the disclosure or presentation requirements of a variety of Topics in the Codification. The requirements are relatively narrow in nature. Some of the amendments represent clarifications to, or technical corrections of, the current requirements. Because of the variety of Topics amended, a broad range of entities may be affected by one or more of those amendments. For entities subject to the SECâ€™s existing disclosure requirements and for entities required to file or furnish financial statements with or to the SEC in preparation for the sale of or for purposes of issuing securities that are not subject to contractual restrictions on transfer, the effective date for each amendment will be the date on which the SEC removes that related disclosure from its rules. For all other entities, the amendments will be effective two years later. However, if by June 30, 2027, the SEC has not removed the related disclosure from its regulations, the amendments will be removed from the Codification and not become effective for any entity. The Company does not expect the adoption of this standard to have a

material impact on its consolidated financial statements. Â In September 2022, FASB issued ASU 2022-04, Liabilitiesâ€”Supplier Finance Programs (Subtopic 405-50): Disclosure of Supplier Finance Program Obligations. The amendments in this ASU require that a company that uses a supplier finance program in connection with the purchase of goods or services disclose sufficient information about the program to allow a user of financial statements to understand the programâ€™s nature, activity during the period, changes from period to period, and potential magnitude. ASU 2022-04 is effective for fiscal years, including interim periods within those fiscal years, beginning after December 15, 2022, except for the rollforward of the supplier finance program obligations, which is effective for fiscal years beginning after December 15, 2023. Early adoption is permitted. An entity should apply ASU No. 2022-04 retrospectively to all periods in which a balance sheet is presented, except for the obligation rollforward, which should be applied prospectively. The adoption of this standard did not have a material impact on the Companyâ€™s consolidated financial statements. Â In June 2022, FASB issuedÂ ASU 2022-03, Fair Value Measurement (Topic 820): Fair Value Measurement of Equity Securities Subject to Contractual Sale Restrictions. The amendments in this ASU clarify the guidance in ASC 820 on the fair value measurement of an equity security that is subject to a contractual sale restriction and require specific disclosures related to such an equity security. This standard is effective for fiscal years beginning after December 15, 2024. The Company does not expect the adoption of this standard to have a material impact on its consolidated financial statements. Â In March 2020 and January 2021, the FASB issued ASU No. 2020-04, Reference Rate Reform (Topic 848): Facilitation of the Effects of Reference Rate Reform on Financial Reporting and ASU No. 2021-01, Reference Rate Reform (Topic 848): Scope, respectively (collectively, â€œTopic 848â€). Topic 848 provides optional expedients and exceptions for applying GAAP to contracts, hedging relationships and other transactions that reference the London Interbank Offered Rate (â€œLIBORâ€) or another reference rate expected to be discontinued because of reference rate reform. The expedients and exceptions provided by Topic 848 are effective for all entities as of March 12, 2020 through December 31, 2022. In December 2022, the FASB issued ASU 2022-06, Reference Rate reform (Topic 848): Deferral of the Sunset Date of Topic 848, which deferred the sunset date of Topic 848, Reference Rate Reform to December 31, 2024, after which entities will no longer be permitted to apply the relief in Topic 848. The Company does not expect the adoption of this standard to have a material impact on the Company's consolidated financial statements. Â In August 2020, the FASB issued ASU 2020-06, â€œDebt â€“ Debt with Conversion and Other Options (Subtopic 470-20) and Derivatives and Hedging â€“ Contracts in Entityâ€™s Own Equity (Subtopic 815-40).â€ This ASU reduces the number of accounting models for convertible debt instruments and convertible preferred stock, as well as amend the guidance for the derivatives scope exception for contracts in an entityâ€™s own equity to reduce form-over-substance-based accounting conclusions. In addition, this ASU improves and amends the related EPS guidance. This standard is effective for the Company on July 1, 2024, including interim periods within those fiscal years. Adoption is either a modified retrospective method or a fully retrospective method of transition. The adoption of this standard did not have a material impact on the Companyâ€™s consolidated financial statements. Â The Company does not believe other recently issued but not yet effective accounting standards, if currently adopted, would have a material effect on the consolidated financial position, statements of operations and cash flows. Â Subsequent events Subsequent events Â The Company evaluated subsequent events and transactions that occurred after the balance sheet date through the date that the consolidated financial statements are available to be issued. Material subsequent events that required recognition or additional disclosure in the unaudited condensed consolidated financial statements are presented. Â X - ReferencesNo definition available. + Details Name: IPW_CostOfRevenuePolicyTextBlock Namespace Prefix: IPW_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: IPW_DebtIssuanceCostsPolicyTextBlock Namespace Prefix: IPW_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: IPW_EmergingGrowthCompanyStatusPolicyTextBlock Namespace Prefix: IPW_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: IPW_EquityOfferingCostsPolicyPolicyTextBlock Namespace Prefix: IPW_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: IPW_OperatingExpensesPolicyTextBlock Namespace Prefix: IPW_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: IPW_VariableInterestEntitiesPolicyTextBlock Namespace Prefix: IPW_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_AccountingPoliciesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for advertising cost. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -SubTopic 35 -Topic 720 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483406/720-35-50-1 + Details Name: us-gaap_AdvertisingCostsPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for basis of accounting, or basis of presentation, used to prepare the financial statements (for example, US Generally Accepted Accounting Principles, Other Comprehensive Basis of Accounting, IFRS). + ReferencesNo definition available. + Details Name: us-gaap_BasisOfAccountingPolicyPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for cash and cash equivalents, including the policy for determining which items are treated as cash equivalents. Other information that may be disclosed includes (1) the nature of any restrictions on the entity's use of its cash and cash equivalents, (2) whether the entity's cash and cash equivalents are insured or expose the entity to credit risk, (3) the classification of any negative balance accounts (overdrafts), and (4) the carrying basis of cash equivalents (for example, at cost) and whether the carrying amount of cash equivalents approximates fair value. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-1 + Details Name: us-gaap_CashAndCashEquivalentsPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for commitments and contingencies, which may include policies for recognizing and measuring loss and gain contingencies. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 954 -SubTopic 450 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477850/954-450-50-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 460 -SubTopic 10 -Section 50 -Paragraph 8 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482425/460-10-50-8 + Details Name: us-gaap_CommitmentsAndContingenciesPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy regarding (1) the principles it follows in consolidating or combining the separate financial statements, including the principles followed in determining the inclusion or exclusion of subsidiaries or other entities in the consolidated or combined financial statements and (2) its treatment of interests (for example, common stock, a partnership interest or other means of exerting influence) in other entities, for example consolidation or use of the equity or cost methods of accounting. 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. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483426/235-10-50-4Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-1 + Details Name: us-gaap_ConsolidationPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for computing basic and diluted earnings or loss per share for each class of common stock and participating security. Addresses all significant policy factors, including any antidilutive items that have been excluded from the computation and takes into account stock dividends, splits and reverse splits that occur after the balance sheet date of the latest reporting period but before the issuance of the financial statements. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 260 -SubTopic 10 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 260 -SubTopic 10 -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-2 + Details Name: us-gaap_EarningsPerSharePolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for equity method of accounting for investments and other interests. Investment includes, but is not limited to, unconsolidated subsidiary, corporate joint venture, noncontrolling interest in real estate venture, limited partnership, and limited liability company. Information includes, but is not limited to, ownership percentage, reason equity method is or is not considered appropriate, and accounting policy election for distribution received. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 825 -SubTopic 10 -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 21D -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-21D + Details Name: us-gaap_EquityMethodInvestmentsPolicy Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for determining the fair value of financial instruments. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 825 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-1 + Details Name: us-gaap_FairValueOfFinancialInstrumentsPolicy Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for (1) transactions denominated in a currency other than the reporting enterprise's functional currency, (2) translating foreign currency financial statements that are incorporated into the financial statements of the reporting enterprise by consolidation, combination, or the equity method of accounting, and (3) remeasurement of the financial statements of a foreign reporting enterprise in a hyperinflationary economy. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/830/tableOfContent + Details Name: us-gaap_ForeignCurrencyTransactionsAndTranslationsPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for goodwill. This accounting policy also may address how an entity assesses and measures impairment of goodwill, how reporting units are determined, how goodwill is allocated to such units, and how the fair values of the reporting units are determined. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482548/350-20-55-24Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/350-20/tableOfContent + Details Name: us-gaap_GoodwillAndIntangibleAssetsGoodwillPolicy Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for income taxes, which may include its accounting policies for recognizing and measuring deferred tax assets and liabilities and related valuation allowances, recognizing investment tax credits, operating loss carryforwards, tax credit carryforwards, and other carryforwards, methodologies for determining its effective income tax rate and the characterization of interest and penalties in the financial statements. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 20 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-20Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 19 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-19Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482525/740-10-45-25Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03(h)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 17 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-17Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-9Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482525/740-10-45-28Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-1 + Details Name: us-gaap_IncomeTaxPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for finite-lived intangible assets. This accounting policy also might address: (1) the amortization method used; (2) the useful lives of such assets; and (3) how the entity assesses and measures impairment of such assets. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483426/235-10-50-4Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/350-30/tableOfContentReference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 926 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483154/926-20-50-5Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 920 -SubTopic 350 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478609/920-350-50-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 920 -SubTopic 350 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478609/920-350-50-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 920 -SubTopic 350 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478609/920-350-50-4 + Details Name: us-gaap_IntangibleAssetsFiniteLivedPolicy Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of inventory accounting policy for inventory classes, including, but not limited to, basis for determining inventory amounts, methods by which amounts are added and removed from inventory classes, loss recognition on impairment of inventories, and situations in which inventories are stated above cost. + ReferencesReference 1:

http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(6)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 330 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483080/330-10-50-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483489/210-10-50-1Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483426/235-10-50-4Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 912 -SubTopic 330 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478411/912-330-50-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 330 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/330/tableOfContentReference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 330 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483080/330-10-50-4Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 45 -Paragraph 6 -Subparagraph (a) -SubTopic 10 -Topic 270 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482989/270-10-45-6 + Details Name: us-gaap_InventoryPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for leasing arrangement entered into by lessee. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-1 + Details Name: us-gaap_LesseeLeasesPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy pertaining to new accounting pronouncements that may impact the entity's financial reporting. Includes, but is not limited to, quantification of the expected or actual impact. + ReferencesNo definition available. + Details Name: us-gaap_NewAccountingPronouncementsPolicyPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for reclassification affecting comparability of financial statement. Excludes amendment to accounting standards, other change in accounting principle, and correction of error. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 205 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483504/205-10-50-1 + Details Name: us-gaap_PriorPeriodReclassificationAdjustmentDescription Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for receivable. Includes, but is not limited to, accounts receivable and financing receivable. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 310 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481569/310-20-50-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-2 + Details Name: us-gaap_ReceivablesPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for revenue from contract with customer. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 17 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-17Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 19 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-19Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 18 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-18Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 18 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-18Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 20 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-20Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 20 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-20Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 20 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-20Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 20 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-20Reference 9: http://www.xbrl.org/2003/role/exampleRef -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (e) -SubTopic 10 -Topic 235 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483426/235-10-50-4Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Topic 606 -Publisher FASB -URI https://asc.fasb.org/606/tableOfContent + Details Name: us-gaap_RevenueFromContractWithCustomerPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for segment reporting. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 41 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-41Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 47 -Subparagraph (bb) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-47Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 29 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-29Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 54 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-54Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 36 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-36Reference 6: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 47 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-47Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 29 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-29Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 29 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-29Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 29 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-29Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 29 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-29Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 29 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-29Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 29 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-29 + Details Name: us-gaap_SegmentReportingPolicyPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy election for determining cost for share-based payment arrangement by either estimating forfeiture expected to occur or by recognizing effect of forfeiture upon occurrence. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 35 -Paragraph 1D -Publisher FASB -URI https://asc.fasb.org/1943274/2147480483/718-10-35-1DReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 35 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480483/718-10-35-3Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (m) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationForfeituresPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for reporting subsequent events. + ReferencesNo definition available. + Details Name: us-gaap_SubsequentEventsPolicyPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for the use of estimates in the preparation of financial statements in conformity with generally accepted accounting principles. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 275 -SubTopic 10 -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-9Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 275 -SubTopic 10 -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-4Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -SubTopic 10 -Topic 275 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (c) -SubTopic 10 -Topic 275 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 11 -SubTopic 10 -Topic 275 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-11Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 12 -SubTopic 10 -Topic 275 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-12Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 275 -SubTopic 10 -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-8 + Details Name: us-gaap_UseOfEstimates Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 40 R29.htm IDEA: XBRL DOCUMENT v3.24.3 Basis of Presentation and Summary of significant accounting policies (Tables) 3 Months Ended Sep. 30, 2024 Accounting Policies [Abstract] Â Schedule of estimated useful life Schedule of estimated useful life Â Â Â Â Â Useful Life Covenant Not to Compete Â 10 years Supplier relationship Â 6 years Software Â 5 years Schedule of impairment charges Schedule of impairment chargesÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Total Fair ValueÂ Â Level 1Â Â Level 2Â Â Level 3Â GoodwillÂ $3,034,110Â Â $â€“Â Â $â€“Â Â $3,034,110Â TotalÂ $3,034,110Â Â $â€“Â Â $â€“Â Â $3,034,110Â X - ReferencesNo definition available. + Details Name: IPW_ScheduleOfIntangibleAssetsUsefulLivesTableTextBlock Namespace Prefix: IPW_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_AccountingPoliciesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of assets and liabilities by class, including financial instruments measured at fair value that are classified in shareholders' equity, if any, that are measured at fair value on a nonrecurring basis in periods after initial recognition (for example, impaired assets). Disclosures may include, but are not limited to: (a) the fair value measurements recorded and the reasons for the measurements and (b) the level within the fair value hierarchy in which the fair value measurements are categorized in their entirety (levels 1, 2, 3). + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2 + Details Name: us-gaap_FairValueAssetsMeasuredOnNonrecurringBasisTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 41 R30.htm IDEA: XBRL DOCUMENT v3.24.3 Variable interest entity (Tables) 3 Months Ended Sep. 30, 2024 Organization, Consolidation and Presentation of Financial Statements [Abstract] Â Schedule of VIEâ€™s assets and liabilities Schedule of VIEâ€™s assets and liabilitiesÂ Â Â Â Â Â Â Â Â Â September 30, 2024Â Â June 30, 2024Â Cash in bankÂ $330,760Â Â $222,648Â Prepayments and other receivablesÂ $337,172Â Â $202,904Â Rent depositÂ $â€“Â Â $72,281Â Office equipment, netÂ $9,174Â Â $12,205Â Right of use â€“ noncurrentÂ $â€“Â Â $434,034Â Accounts payableÂ $213,717Â Â $381,013Â Lease liabilityÂ $â€“Â Â $443,059Â Income tax payableÂ $285,963Â Â $276,158Â Other payables and accrued liabilitiesÂ $652,387Â Â $514,285Â Schedule of operating results of the VIE Schedule ofÂ operating results of the VIEÂ Â Â Â Â Â September 30, 2024Â RevenueÂ $â€“Â Net loss after elimination of intercompany transactionsÂ $138,930Â Â The operating results of the VIE were as follows for the three months ended September 30, 2023 : Â Â Â Â Â Â Â September 30, 2023Â RevenueÂ $â€“Â Net loss after elimination of intercompany transactionsÂ $419,343Â X - ReferencesNo definition available. + Details Name: IPW_ScheduleOfOperatingResultsOfTheVieTableTextBlock Namespace Prefix: IPW_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_OrganizationConsolidationAndPresentationOfFinancialStatementsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the significant judgments and assumptions made in determining whether a variable interest (as defined) held by the entity requires the variable interest entity (VIE) (as defined) to be consolidated and (or) disclose information about its involvement with the VIE, individually or in aggregate (as applicable); the nature of restrictions, if any, on the consolidated VIE's assets and on the settlement of its liabilities reported by an entity in its statement of financial position, including the carrying amounts of such assets and liabilities; the nature of, and changes in, the risks associated with involvement in the VIE; how involvement with the VIE affects the entity's financial position, financial performance, and cash flows; the lack of recourse if creditors (or beneficial interest holders) of the consolidated VIE have no recourse to the general credit of the primary beneficiary (if applicable); the terms of arrangements, giving consideration to both explicit arrangements and implicit variable interests, if any, that could require the entity to provide financial support to the VIE, including events or circumstances that could expose the entity to a loss; the methodology used by the entity for determining whether or not it is the primary beneficiary of the variable interest entity; the significant factors considered and judgments made in determining that the power to direct the activities of a VIE that most significantly impact the VIE's economic performance are shared (as defined); the carrying amounts and classification of assets and liabilities of the VIE included in the statement of financial position; the entity's maximum exposure to loss, if any, as a result of its involvement with the VIE,

including how the maximum exposure is determined and significant sources of the entity's exposure to the VIE; a comparison of the carrying amounts of the assets and liabilities and the entity's maximum exposure to loss; information about any liquidity arrangements, guarantees, and (or) other commitments by third parties that may affect the fair value or risk of the entity's variable interest in the VIE; whether or not the entity has provided financial support or other support (explicitly or implicitly) to the VIE that it was not previously contractually required to provide or whether the entity intends to provide that support, including the type and amount of the support and the primary reasons for providing the support; and supplemental information the entity determines necessary to provide. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-3Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 50 -Paragraph 5A -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-5AReference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-9Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-4Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-6 + Details Name: us-gaap_ScheduleOfVariableInterestEntitiesTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 42 R31.htm IDEA: XBRL DOCUMENT v3.24.3 Accounts receivable, net (Tables) 3 Months Ended Sep. 30, 2024 Receivables [Abstract] Â Schedule of accounts receivable Schedule of accounts receivableÂ Â Â Â Â Â Â September 30, 2024Â Â June 30, 2024Â Accounts receivableÂ $14,109,162Â Â $15,095,479Â Less: allowance for credit lossesÂ Â (1,830,980)Â Â (355,386) Total accounts receivableÂ $12,278,182Â Â $14,740,093Â Schedule of changes in allowance for credit losses on accounts receivable Schedule of changes in allowance for credit losses on accounts receivableÂ Â Â Â Â Allowance for Credit LossesÂ Balance at June 30, 2023Â $70,000Â Allowance recorded during the three months ended September 30, 2023Â Â â€“Â Balance at September 30, 2023Â $70,000Â Â Â Â Â Balance at June 30, 2024Â $355,386Â Allowance recorded during the three months ended September 30, 2024Â Â 1,475,594Â Balance at September 30, 2024Â $1,830,980Â X - DefinitionTabular disclosure of allowance for credit loss on financing receivable. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11B -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-11BReference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479319/326-20-50-13 + Details Name: us-gaap_AllowanceForCreditLossesOnFinancingReceivablesTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_ReceivablesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the various types of trade accounts and notes receivable and for each the gross carrying value, allowance, and net carrying value as of the balance sheet date. Presentation is categorized by current, noncurrent and unclassified receivables. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_ScheduleOfAccountsNotesLoansAndFinancingReceivableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 43 R32.htm IDEA: XBRL DOCUMENT v3.24.3 Prepayments and other current assets, net (Tables) 3 Months Ended Sep. 30, 2024 Prepayments And Other Current Assets Net Â Schedule of prepayments and other current assets Schedule of prepayments and other current assetsÂ Â Â Â Â Â September 30, 2024Â Â June 30, 2024Â Advance to suppliersÂ $1,953,093Â Â $1,567,528Â Prepaid income taxesÂ Â 16,687Â Â Â 31,496Â Prepaid expenses and other receivablesÂ Â 839,134Â Â Â 747,510Â Less: Allowance for credit lossesÂ Â â€“Â Â Â â€“Â Â Â Â Â Â Â Â TotalÂ $2,808,914Â Â $2,346,534Â Schedule of changes in allowance for credit losses on other receivables Schedule of changes in allowance for credit losses on other receivablesÂ Â Â Â Â Allowance for Credit LossesÂ Balance at June 30, 2023Â $249,128Â Allowance recorded during the three months ended September 30, 2023Â Â â€“Â Balance at September 30, 2023Â $249,128Â Â Â Â Â Â Balance at June 30, 2024Â $â€“Â Allowance recorded during the three months ended September 30, 2024Â Â â€“Â Balance at September 30, 2024Â $â€“Â X - ReferencesNo definition available. + Details Name: IPW_DisclosurePrepaymentsAndOtherCurrentAssetsNetAbstract Namespace Prefix: IPW_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: IPW_ScheduleOfCreditLossesOnOtherReceivablesTableTextBlock Namespace Prefix: IPW_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the amounts paid in advance for capitalized costs that will be expensed with the passage of time or the occurrence of a triggering event, and will be charged against earnings within one year or the normal operating cycle, if longer; the aggregate carrying amount of current assets, not separately presented elsewhere in the balance sheet; and other deferred costs. + ReferencesNo definition available. + Details Name: us-gaap_DeferredCostsCapitalizedPrepaidAndOtherAssetsDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 44 R33.htm IDEA: XBRL DOCUMENT v3.24.3 Intangible assets, net (Tables) 3 Months Ended Sep. 30, 2024 Goodwill and Intangible Assets Disclosure [Abstract] Â Schedule of intangible assets, net Schedule of intangible assets, netÂ Â Â Â Â Â Â September 30, 2024Â Â June 30, 2024Â Covenant not to competeÂ $3,459,120Â Â $3,459,120Â Supplier relationshipsÂ Â 1,179,246Â Â Â 1,179,246Â SoftwareÂ Â 534,591Â Â Â 534,591Â Accumulated amortizationÂ Â (1,704,560)Â Â (1,542,257) TotalÂ $3,468,357Â Â $3,630,700Â Schedule of amortization expense Schedule of amortization expenseÂ Â Â Year Ending June 30,Â AmountÂ 2025Â $487,028Â 2026Â Â 649,371Â 2027Â Â 609,277Â 2028Â Â 468,750Â 2029Â Â 345,912Â ThereafterÂ Â 908,019Â Intangible assets, netÂ $3,468,357Â X - ReferencesNo definition available. + Details Name: us-gaap_GoodwillAndIntangibleAssetsDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of assets, excluding financial assets and goodwill, lacking physical substance with a finite life, by either major class or business segment. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2 + Details Name: us-gaap_ScheduleOfFiniteLivedIntangibleAssetsTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the amount of amortization expense expected to be recorded in succeeding fiscal years for finite-lived intangible assets. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2 + Details Name: us-gaap_ScheduleofFiniteLivedIntangibleAssetsFutureAmortizationExpenseTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 45 R34.htm IDEA: XBRL DOCUMENT v3.24.3 Other payables and accrued liabilities (Tables) 3 Months Ended Sep. 30, 2024 Payables and Accruals [Abstract] Â Schedule of other payables and accrued liabilities Schedule of other payables and accrued liabilitiesÂ Â Â Â Â Â Â September 30, 2024Â Â June 30, 2024Â Accrued payables for inventory in transitÂ $1,296,989Â Â $1,405,780Â Credit cards payableÂ Â 206,769Â Â Â 231,243Â Customer depositÂ Â 326,364Â Â Â 313,358Â Accrued Amazon feesÂ Â 450,512Â Â Â 530,456Â Sales taxes payableÂ Â 437,265Â Â Â 442,889Â Payroll liabilitiesÂ Â 191,882Â Â Â 204,137Â Settlement payableÂ Â â€“Â Â Â 325,000Â Other accrued liabilities and payablesÂ Â 597,443Â Â Â 432,624Â Â Â Â Â Â Â Â Â TotalÂ $3,507,224Â Â $3,885,487Â X - ReferencesNo definition available. + Details Name: us-gaap_PayablesAndAccrualsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the (a) carrying value as of the balance sheet date of liabilities incurred (and for which invoices have typically been received) and payable to vendors for goods and services received that are used in an entity's business (accounts payable); (b) other payables; and (c) accrued liabilities. Examples include taxes, interest, rent and utilities. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer). An alternative caption includes accrued expenses. + ReferencesNo definition available. + Details Name: us-gaap_ScheduleOfAccountsPayableAndAccruedLiabilitiesTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 46 R35.htm IDEA: XBRL DOCUMENT v3.24.3 Loans payable (Tables) 3 Months Ended Sep. 30, 2024 Debt Disclosure [Abstract] Â Schedule of interest expense Schedule of interest expenseÂ Â Â Â Â Â Â 2024Â Â 2023Â Accrued interestÂ $43,145Â Â $133,615Â Credit utilization feesÂ Â 21,767Â Â Â 15,525Â Amortization of debt discountÂ Â 66,305Â Â Â 66,305Â TotalÂ $131,217Â Â $215,445Â X - ReferencesNo definition available. + Details Name: us-gaap_DebtDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of interest income and expense, including, but not limited to, interest income and expense from investments, loans, and securities. + ReferencesNo definition available. + Details Name: us-gaap_InterestIncomeAndInterestExpenseDisclosureTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 47 R36.htm IDEA: XBRL DOCUMENT v3.24.3 Income taxes (Tables) 3 Months Ended Sep. 30, 2024 Income Tax Disclosure [Abstract] Â Schedule of income tax provision Schedule of income tax provisionÂ Â Â Â Â Â Â September 30, 2024Â Â September 30, 2023Â Current:Â Â Â Â Â Â Â Â FederalÂ $â€“Â Â $(1,705) StateÂ Â 8,409Â Â Â 12,470Â ForeignÂ Â â€“Â Â Â â€“Â Total current income tax provisionÂ Â 8,409Â Â Â 10,765Â Deferred:Â Â Â Â Â Â Â Â FederalÂ Â (521,137)Â Â (284,648) StateÂ Â (123,784)Â Â (66,624) ForeignÂ Â â€“Â Â Â 64,625Â Total deferred taxesÂ Â (644,921)Â Â (286,647) Â Â Â Â Â Â Â Â Â Total provision for income taxesÂ $(636,512)Â $(275,882) Schedule of reconciliation of effective income tax expenses rate Schedule of Â reconciliation of effective income tax expenses rateÂ Â Â Â Â Â Â September 30, 2024Â Â September 30, 2023Â Statutory tax rateÂ Â Â Â Â Â Â Â FederalÂ Â 21.00%Â Â Â 21.00%Â State (net of federal benefit)Â Â 5.51%Â Â Â 5.82%Â Foreign tax rate differenceÂ Â (3.16%)Â Â (4.88%) Net effect of state income tax deduction and other permanent differencesÂ Â 0.5%Â Â Â (4.31%) Effective tax rateÂ Â 23.85%Â Â Â 17.63%Â Schedule of deferred taxes Schedule of deferred taxesÂ Â Â Â Â Â Â September 30, 2024Â Â June 30, 2024Â Deferred tax assetsÂ Â Â Â Â Â Â 263A calculationÂ $239,234Â Â $291,354Â Inventory reserveÂ Â 248,254Â Â Â 171,942Â State taxesÂ Â 1,766Â Â Â 4,840Â Accrued expensesÂ Â 131,467Â Â Â 155,860Â ROU assets / liabilitiesÂ Â 107,632Â Â Â 110,391Â Net operating lossÂ Â 2,304,794Â Â Â 2,190,589Â Disallowed interest expenseÂ Â 269,322Â Â Â 258,352Â Stock-based compensationÂ Â 395,850Â Â Â 341,591Â Valuation allowanceÂ Â (85,054)Â Â (64,897) Allowance for credit lossÂ Â 485,472Â Â Â 40,067Â Total deferred tax assetsÂ Â 4,098,737Â Â Â 3,500,089Â Â Â Â Â Â Â Â Deferred tax liabilitiesÂ Â Â Â Â Â Â Â DepreciationÂ Â (74,059)Â Â (77,287) Intangible assets acquiredÂ Â (934,153)Â Â (977,197) Total deferred tax liabilitiesÂ Â (1,008,212)Â Â (1,054,484) Â Â Â Â Â Â Â Â Â Net deferred tax assetsÂ $3,090,525Â Â $2,445,605Â X - ReferencesNo definition available. + Details Name: us-gaap_IncomeTaxDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the components of income tax expense attributable to continuing operations for each year presented including, but not limited to: current tax expense (benefit), deferred tax expense (benefit), investment tax credits, government grants, the benefits of operating loss carryforwards, tax expense that results from allocating certain tax benefits either directly to contributed capital or to reduce goodwill or other noncurrent intangible assets of an acquired entity, adjustments of a deferred tax liability or asset for enacted changes in tax laws or rates or a change in the tax status of the entity, and adjustments of the beginning-of-the-year balances of a valuation allowance because of a change in circumstances that causes a change in judgment about the realizability of the related deferred tax asset in future years. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-9 + Details Name: us-gaap_ScheduleOfComponentsOfIncomeTaxExpenseBenefitTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the components of net deferred tax asset or liability recognized in an entity's statement of financial position, including the following: the total of all deferred tax liabilities, the total of all deferred tax assets, the total valuation allowance recognized for deferred tax assets. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-2 + Details Name: us-gaap_ScheduleOfDeferredTaxAssetsAndLiabilitiesTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the reconciliation using percentage or dollar amounts of the reported amount of income tax expense attributable to continuing operations for the year to the amount of income tax expense that would result from applying domestic federal statutory tax rates to pretax income from continuing operations. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-231Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12A -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12AReference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12 + Details Name: us-gaap_ScheduleOfEffectiveIncomeTaxRateReconciliationTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 48 R37.htm IDEA: XBRL DOCUMENT v3.24.3 Earnings per share (Tables) 3 Months Ended Sep. 30, 2024 LOSSES PER SHARE Â Schedule of computation of basic and diluted earnings per share Schedule of computation of basic and diluted earnings per shareÂ Â Â Â Â Â Â Â For the three months ended September 30,Â Â Â 2024Â Â 2023Â Numerator:Â Â Â Â Â Â Â Net loss attributable to iPower Inc.Â $(2,029,281)Â $(1,286,515) Denominator:Â Â Â Â Â Â Â Â Weighted-average shares used in computing basic and diluted earnings per share*Â $31,417,203Â Â $29,764,515Â Losses per share of ordinary shares - basic and dilutedÂ $(0.06)Â $(0.04) Â * Due to the anti-dilutive effect, the computation of basic and diluted EPS did not include the shares underlying the exercise of warrants, options, and unvested RSUs as the Company had a net loss for the three months ended September 30, 2024 and 2023. Â Â * For the three months ended September 30, 2024 and 2023, 71,343 and 66,366 vested but unissued shares of restricted stock units under the 2020 Equity Incentive Plan (as discussed in Note 14) are considered issued shares and therefore are included in the computation of basic losses per share when the shares are fully vested. X - ReferencesNo definition available. + Details Name: us-gaap_EarningsPerShareAbstract Namespace

Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of an entity's basic and diluted earnings per share calculations, including a reconciliation of numerators and denominators of the basic and diluted per-share computations for income from continuing operations. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1 + Details Name: us-gaap_ScheduleOfEarningsPerShareBasicAndDilutedTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 49 R38.htm IDEA: XBRL DOCUMENT v3.24.3 Equity (Tables) 3 Months Ended Sep. 30, 2024 Equity [Abstract] Â Schedule of RSU activity Schedule of RSU activityÂ Â Â Â Â Â Â Â Total RSUs IssuedÂ Â Total Fair Market Value of RSUs Issued as Compensation (1)Â RSUs granted, but not vested, at June 30, 2024Â Â 3,250Â Â Â Â Â RSUs grantedÂ Â 71,427Â Â $90,000Â RSUs forfeitedÂ Â â€“Â Â Â Â Â RSUs vestedÂ Â (27,058)Â Â Â Â RSUs granted, but not vested, at September 30, 2024Â Â 47,619Â Â Â Â Â Â _____ (1) The total fair value was based on the current stock price on the grant date. X - ReferencesNo definition available. + Details Name: us-gaap_EquityAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the number and weighted-average grant date fair value for restricted stock units that were outstanding at the beginning and end of the year, and the number of restricted stock units that were granted, vested, or forfeited during the year. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ScheduleOfShareBasedCompensationRestrictedStockUnitsAwardActivityTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 50 R39.htm IDEA: XBRL DOCUMENT v3.24.3 Commitments and contingencies (Tables) 3 Months Ended Sep. 30, 2024 Commitments and Contingencies Disclosure [Abstract] Â Schedule of lease cost and other information Schedule of lease cost and other informationÂ Â Â Â Â Â Lease costÂ 9/30/2024Â Â 9/30/2023Â Operating lease cost (included in G&A in the Company's statement of operations)Â $594,133Â Â $792,826Â Â Â Â Â Â Â Â Â Â Other informationÂ Â Â Â Â Â Â Â Cash paid for amounts included in the measurement of lease liabilitiesÂ $604,117Â Â $792,317Â Remaining term in yearsÂ Â 0.58 â€“ 3.67Â Â Â 0.08 â€“ 4.67Â Average discount rate - operating leasesÂ Â 5 - 6%Â Â Â 5 - 8%Â Schedule of supplemental balance sheet information related to leases Schedule of supplemental balance sheet information related to leasesÂ Â Â Â Â Â Operating leasesÂ 9/30/2024Â Â 6/30/2024Â Right of use asset - non-currentÂ $5,226,888Â Â $6,124,163Â Â Â Â Â Â Â Â Â Â Lease Liability â€“ currentÂ Â 1,686,889Â Â Â 2,039,301Â Lease Liability - non-currentÂ Â 3,945,935Â Â Â 4,509,809Â Total operating lease liabilitiesÂ $5,632,824Â Â $6,549,110Â Schedule of maturities of lease liabilities Schedule of maturities of lease liabilitiesÂ Â Â Â Â OperatingÂ Â Â LeaseÂ For Year ending June 30:Â Â Â Â 2025Â $1,535,511Â 2026Â Â 1,533,918Â 2027Â Â 1,586,572Â 2028Â Â 1,459,409Â Less: Imputed interest/present value discountÂ Â (482,586) Present value of lease liabilitiesÂ $5,632,824Â X - ReferencesNo definition available. + Details Name: us-gaap_CommitmentsAndContingenciesDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of lessee's lease cost. Includes, but is not limited to, interest expense for finance lease, amortization of right-of-use asset for finance lease, operating lease cost, short-term lease cost, variable lease cost and sublease income. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-4 + Details Name: us-gaap_LeaseCostTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of undiscounted cash flows of lessee's operating lease liability. Includes, but is not limited to, reconciliation of undiscounted cash flows to operating lease liability recognized in statement of financial position. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityMaturityTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of supplemental cash flow information for the periods presented. + ReferencesNo definition available. + Details Name: us-gaap_ScheduleOfCashFlowSupplementalDisclosuresTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 51 R40.htm IDEA: XBRL DOCUMENT v3.24.3 Basis of Presentation and Summary of significant accounting policies (Details - Useful lives) Sep. 30, 2024 Noncompete Agreements [Member] Â Finite-Lived Intangible Assets [Line Items] Â Intangible asset, useful life 10 years Supplier Relationship [Member] Â Finite-Lived Intangible Assets [Line Items] Â Intangible asset, useful life 6 years Software [Member] Â Finite-Lived Intangible Assets [Line Items] Â Intangible asset, useful life 5 years X - DefinitionUseful life of finite-lived intangible assets, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. + ReferencesNo definition available. + Details Name: us-gaap_FiniteLivedIntangibleAssetUsefulLife Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: instant X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482686/350-30-45-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-3Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 926 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483154/926-20-50-5 + Details Name: us-gaap_FiniteLivedIntangibleAssetsLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_FiniteLivedIntangibleAssetsByMajorClassAxis=us-gaap_NoncompeteAgreementsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FiniteLivedIntangibleAssetsByMajorClassAxis=IPW_SupplierRelationshipMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FiniteLivedIntangibleAssetsByMajorClassAxis=IPW_SoftwareMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 52 R41.htm IDEA: XBRL DOCUMENT v3.24.3 Basis of Presentation and Summary of significant accounting policies (Details - Fair values of financial instruments) - Fair Value, Nonrecurring [Member] Sep. 30, 2024 USD ($) Fair Value, Inputs, Level 1, Level 2, and Level 3 [Member] Â Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items] Â Assets fair value disclosure $ 3,034,110 Fair Value, Inputs, Level 1, Level 2, and Level 3 [Member] | Goodwill [Member] Â Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items] Â Assets fair value disclosure 3,034,110 Fair Value, Inputs, Level 1 [Member] Â Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items] Â Assets fair value disclosure 0 Fair Value, Inputs, Level 1 [Member] | Goodwill [Member] Â Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items] Â Assets fair value disclosure 0 Fair Value, Inputs, Level 2 [Member] Â Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items] Â Assets fair value disclosure 0 Fair Value, Inputs, Level 2 [Member] | Goodwill [Member] Â Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items] Â Assets fair value disclosure 0 Fair Value, Inputs, Level 3 [Member] Â Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items] Â Assets fair value disclosure 3,034,110 Fair Value, Inputs, Level 3 [Member] | Goodwill [Member] Â Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items] Â Assets fair value disclosure $ 3,034,110 X - DefinitionFair value portion of asset recognized for present right to economic benefit. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 100 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482078/820-10-55-100Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2 + Details Name: us-gaap_AssetsFairValueDisclosure Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 100 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482078/820-10-55-100Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-3 + Details Name: us-gaap_FairValueAssetsAndLiabilitiesMeasuredOnRecurringAndNonrecurringBasisLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_FairValueByFairValueHierarchyLevelAxis=us-gaap_FairValueInputsLevel12And3Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FairValueByMeasurementFrequencyAxis=us-gaap_FairValueMeasurementsNonrecurringMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FinancialInstrumentAxis=us-gaap_GoodwillMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FairValueByFairValueHierarchyLevelAxis=us-gaap_FairValueInputsLevel1Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FairValueByFairValueHierarchyLevelAxis=us-gaap_FairValueInputsLevel2Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FairValueByFairValueHierarchyLevelAxis=us-gaap_FairValueInputsLevel3Member Namespace Prefix: Data Type: na Balance Type: Period Type: XML 53 R42.htm IDEA: XBRL DOCUMENT v3.24.3 Basis of Presentation and Summary of significant accounting policies (Details Narrative) 3 Months Ended Sep. 30, 2024 USD ($) Sep. 30, 2023 USD ($) Jun. 30, 2024 USD ($) Product Information [Line Items] Â Â Â Additional allowance for credit loss $ 1,400,000 Â Â Goodwill 3,034,110 Â $ 3,034,110 Goodwill, Fair Value Disclosure 3,034,110 Â 3,034,110 Advertising and promotion costs 651,125 $ 1,570,742 Â Vendor credits 0 $ 0 Â CHINA Â Â Â Product Information [Line Items] Â Â Â Inventory $ 1,600,000 Â $ 1,900,000 Revenue Benchmark [Member] | Customer Concentration Risk [Member] | Hydroponic Products [Member] Â Â Â Product Information [Line Items] Â Â Â Concentration risk, percentage 17.20% 16.80% Â Revenue Benchmark [Member] | Customer Concentration Risk [Member] | General Gardening Home Goods And Other Products And Accessories [Member] Â Â Â Product Information [Line Items] Â Â Â Concentration risk, percentage 82.80% 83.20% Â Revenue Benchmark [Member] | Customer Concentration Risk [Member] | Amazon Sales To Canada And Other Foreign Countries [Member] Â Â Â Product Information [Line Items] Â Â Â Concentration risk, percentage 13.40% 8.20% Â Box Harmony [Member] Â Â Â Product Information [Line Items] Â Â Â Ownership interest 40.00% Â Â China, Yuan Renminbi Â Â Â Product Information [Line Items] Â Â Â Translation rate at period end 7.0181 Â Â Translation rate during period 7.1623 Â Â X - ReferencesNo definition available. + Details Name: IPW_AccountsAndFinancingReceivableAllowanceForCreditLoss2 Namespace Prefix: IPW_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: IPW_ForeignCurrencyExchangeRateTranslation2 Namespace Prefix: IPW_ Data Type: xbrli:pureItemType Balance Type: na Period Type: duration X - DefinitionVendor Credit + ReferencesNo definition available. + Details Name: IPW_VendorCredit Namespace Prefix: IPW_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount charged to advertising expense for the period, which are expenses incurred with the objective of increasing revenue for a specified brand, product or product line. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 720 -SubTopic 35 -Name Accounting Standards Codification -Section 55 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483385/720-35-55-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 720 -SubTopic 35 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483406/720-35-50-1 + Details Name: us-gaap_AdvertisingExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionFor an entity that discloses a concentration risk in relation to quantitative amount, which serves as the "benchmark" (or denominator) in the equation, this concept represents the concentration percentage derived from the division. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 42 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-42Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 825 -SubTopic 10 -Section 50 -Paragraph 21 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-21Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 825 -SubTopic 10 -Section 50 -Paragraph 20 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-20Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 275 -SubTopic 10 -Section 50 -Paragraph 18 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-18Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 275 -SubTopic 10 -Section 50 -Paragraph 20 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-20 + Details Name: us-gaap_ConcentrationRiskPercentage1 Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionThe percentage of ownership of common stock or equity participation in the investee accounted for under the equity method of accounting. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3 + Details Name: us-gaap_EquityMethodInvestmentOwnershipPercentage Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionForeign exchange rate used to translate amounts denominated in functional currency to reporting currency. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -

URI https://asc.fasb.org/1943274/2147481674/830-30-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479424/830-30-S99-1 + Details Name: us-gaap_ForeignCurrencyExchangeRateTranslation1 Namespace Prefix: us-gaap_ Data Type: xbrli:pureItemType Balance Type: na Period Type: instant X - DefinitionAmount, after accumulated impairment loss, of asset representing future economic benefit arising from other asset acquired in business combination or from joint venture formation or both, that is not individually identified and separately recognized. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482548/350-20-55-24Reference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 100 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482078/820-10-55-100Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(15)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482598/350-20-45-1Reference 7: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 8: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(10)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap_Goodwill Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionFair value portion of asset representing future economic benefit arising from other asset acquired in business combination or from joint venture formation or both, that is not individually identified and separately recognized. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2E -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2EReference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 100 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482078/820-10-55-100Reference 5: http://www.xbrl.org/2003/role/exampleRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 100 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482078/820-10-55-100 + Details Name: us-gaap_GoodwillFairValueDisclosure Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionGross amount, as of the balance sheet date, of merchandise, goods, commodities, or supplies held for future sale or to be used in manufacturing, servicing or production process. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_InventoryGross Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesNo definition available. + Details Name: us-gaap_ProductInformationLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Details Name: srt_StatementGeographicalAxis=country_CN Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_ConcentrationRiskByBenchmarkAxis=us-gaap_SalesRevenueNetMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_ConcentrationRiskByTypeAxis=us-gaap_CustomerConcentrationRiskMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ProductOrServiceAxis=IPW_HydroponicProductsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ProductOrServiceAxis=IPW_GeneralGardeningHomeGoodsAndOtherProductsAndAccessoriesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_MajorCustomersAxis=IPW_AmazonSalesToCanadaAndOtherForeignCountriesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis=IPW_BoxHarmonyMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_CurrencyAxis=currency_CNY Namespace Prefix: Data Type: na Balance Type: Period Type: XML 54 R43.htm IDEA: XBRL DOCUMENT v3.24.3 Joint Ventures (Details Narrative) Sep. 30, 2024 Box Harmony [Member] Â Equity interest rate 40.00% GSM [Member] Â Equity interest rate 60.00% X - DefinitionThe percentage of ownership of common stock or equity participation in the investee accounted for under the equity method of accounting. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3 + Details Name: us-gaap_EquityMethodInvestmentOwnershipPercentage Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - Details Name: srt_ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis=IPW_BoxHarmonyMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis=IPW_GSMMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 55 R44.htm IDEA: XBRL DOCUMENT v3.24.3 Variable interest entity (Details - Assets and liabilities) - USD ($) Sep. 30, 2024 Jun. 30, 2024 Consolidation, Less than Wholly Owned Subsidiary, Parent Ownership Interest, Effects of Changes, Net [Line Items] Â Â Right of use â€“ noncurrent $ 5,226,888 $ 6,124,163 Accounts payable 8,352,699 11,227,116 Lease liability 5,632,824 6,549,110 Income tax payable 285,963 276,158 Variable Interest Entity, Primary Beneficiary [Member] Â Â Consolidation, Less than Wholly Owned Subsidiary, Parent Ownership Interest, Effects of Changes, Net [Line Items] Â Â Cash in bank 330,760 222,648 Prepayments and other receivables 337,172 202,904 Rent deposit 0 72,281 Office equipment, net 9,174 12,205 Right of use â€“ noncurrent 0 434,034 Accounts payable 213,717 381,013 Lease liability 0 443,059 Income tax payable 285,963 276,158 Other payables and accrued liabilities $ 652,387 $ 514,285 X - ReferencesNo definition available. + Details Name: IPW_OfficeEquipmentNet Namespace Prefix: IPW_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of liabilities incurred and payable to vendors for goods and services received, and accrued liabilities classified as other. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(10)(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1 + Details Name: us-gaap_AccountsPayableAndOtherAccruedLiabilities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionCarrying value as of the balance sheet date of liabilities incurred (and for which invoices have typically been received) and payable to vendors for goods and services received that are used in an entity's business. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10 + Details Name: us-gaap_AccountsPayableCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of currency on hand as well as demand deposits with banks or financial institutions. Includes other kinds of accounts that have the general characteristics of demand deposits. Excludes cash and cash equivalents within disposal group and discontinued operation. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 45 -Paragraph 21 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477796/946-210-45-21Reference 6: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 45 -Paragraph 20 -SubTopic 210 -Topic 946 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477796/946-210-45-20 + Details Name: us-gaap_Cash Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesNo definition available. + Details Name: us-gaap_ConsolidationLessThanWhollyOwnedSubsidiaryParentOwnershipInterestEffectsOfChangesNetLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionCarrying value of amounts transferred to third parties for security purposes that are expected to be returned or applied towards payment within one year or during the operating cycle, if shorter. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_DepositsAssetsCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionPresent value of lessee's discounted obligation for lease payments from operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseLiability Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's right to use underlying asset under operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseRightOfUseAsset Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of asset related to consideration paid in advance for costs that provide economic benefits in future periods, and amount of other assets. + ReferencesNo definition available. + Details Name: us-gaap_PrepaidExpenseAndOtherAssets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionCarrying value as of the balance sheet date of obligations incurred and payable for statutory income, sales, use, payroll, excise, real, property and other taxes. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_TaxesPayableCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - Details Name: srt_ConsolidatedEntitiesAxis=us-gaap_VariableInterestEntityPrimaryBeneficiaryMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 56 R45.htm IDEA: XBRL DOCUMENT v3.24.3 Variable interest entity (Details - VIE operations) - USD ($) 3 Months Ended Sep. 30, 2024 Sep. 30, 2023 Consolidation, Less than Wholly Owned Subsidiary, Parent Ownership Interest, Effects of Changes, Net [Line Items] Â Â Revenue $ 19,008,521 $ 26,508,374 Net loss after elimination of intercompany transactions (2,029,281) (1,286,515) Variable Interest Entity, Primary Beneficiary [Member] Â Â Consolidation, Less than Wholly Owned Subsidiary, Parent Ownership Interest, Effects of Changes, Net [Line Items] Â Â Revenue 0 0 Net loss after elimination of intercompany transactions $ 138,930 $ 419,343 X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesNo definition available. + Details Name: us-gaap_ConsolidationLessThanWhollyOwnedSubsidiaryParentOwnershipInterestEffectsOfChangesNetLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe portion of profit or loss for the period, net of income taxes, which is attributable to the parent. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -

Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-6Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-1Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-8Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference 17: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-10Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479105/946-220-45-7Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(18)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(1)(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 23: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 28: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 30: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 31: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 32: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 33: http://www.xbrl.org/2003/role/disclosureRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-7Reference 34: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 35: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1AReference 36: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1BReference 37: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1 + Details Name: us-gaap_NetIncomeLoss Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of revenue recognized from goods sold, services rendered, insurance premiums, or other activities that constitute an earning process. Includes, but is not limited to, investment and interest income before deduction of interest expense when recognized as a component of revenue, and sales and trading gain (loss). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 41 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-41Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 11: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 42 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-42Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-40Reference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 235 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-05(b)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477314/942-235-S99-1Reference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_Revenues Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - Details Name: srt_ConsolidatedEntitiesAxis=us-gaap_VariableInterestEntityPrimaryBeneficiaryMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 57 R46.htm IDEA: XBRL DOCUMENT v3.24.3 Variable interest entity (Details Narrative) - Variable Interest Entity, Primary Beneficiary [Member] - USD ($) $ in Thousands 3 Months Ended Sep. 30, 2024 Sep. 30, 2023 Consolidation, Less than Wholly Owned Subsidiary, Parent Ownership Interest, Effects of Changes, Net [Line Items] Â Â Revenue before consolidation $ 1,400 $ 2,100 Net loss before elimination $ 200 $ 50 X - ReferencesNo definition available. + Details Name: IPW_NetIncomeLossBeforeConsolidation Namespace Prefix: IPW_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: IPW_RevenueBeforeConsolidation Namespace Prefix: IPW_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesNo definition available. + Details Name: us-gaap_ConsolidationLessThanWhollyOwnedSubsidiaryParentOwnershipInterestEffectsOfChangesNetLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Details Name: srt_ConsolidatedEntitiesAxis=us-gaap_VariableInterestEntityPrimaryBeneficiaryMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 58 R47.htm IDEA: XBRL DOCUMENT v3.24.3 Accounts receivable, net (Details - Accounts receivable) - USD ($) Sep. 30, 2024 Jun. 30, 2024 Receivables [Abstract] Â Â Accounts receivable $ 14,109,162 $ 15,095,479 Less: allowance for credit losses (1,830,980) (355,386) Total accounts receivable $ 12,278,182 $ 14,740,093 X - DefinitionAmount, before allowance for credit loss, of right to consideration from customer for product sold and service rendered in normal course of business, classified as current. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481990/310-10-45-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(3)(a)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-1 + Details Name: us-gaap_AccountsReceivableGrossCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount, after allowance for credit loss, of right to consideration from customer for product sold and service rendered in normal course of business, classified as current. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481990/310-10-45-2 + Details Name: us-gaap_AccountsReceivableNetCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of allowance for credit loss on accounts receivable, classified as current. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479344/326-20-45-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-4 + Details Name: us-gaap_AllowanceForDoubtfulAccountsReceivableCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_ReceivablesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 59 R48.htm IDEA: XBRL DOCUMENT v3.24.3 Accounts receivable, net (Details - Credit losses) - USD ($) 3 Months Ended Sep. 30, 2024 Sep. 30, 2023 Receivables [Abstract] Â Â Allowance for credit losses, beginning balance $ 355,386 $ 70,000 Allowance for credit losses 1,475,594 0

Allowance for credit losses, ending balance $ 1,830,980 $ 70,000 X - DefinitionThe valuation allowance as of the balance sheet date to reduce the gross amount of receivables to estimated net realizable value, which would be presented in parentheses on the face of the balance sheet. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-4 + Details Name: us-gaap_AllowanceForDoubtfulAccountsPremiumsAndOtherReceivables Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of increase (decrease) in allowance for credit loss on accounts receivable. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479319/326-20-50-13 + Details Name: us-gaap_AllowanceForDoubtfulAccountsReceivablePeriodIncreaseDecrease Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_ReceivablesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 60 R49.htm IDEA: XBRL DOCUMENT v3.24.3 Inventories, net (Details Narrative) - USD ($) 3 Months Ended Sep. 30, 2024 Sep. 30, 2023 Jun. 30, 2024 Inventory Disclosure [Abstract] Â Â Â Inventory, net $ 8,668,497 Â $ 10,546,273 Inventory reserve expense 288,474 $ 105,192 Â Allowance for obsolescence $ 936,299 Â $ 647,825 X - ReferencesNo definition available. + Details Name: us-gaap_InventoryDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount by which inventory stated at last-in first-out (LIFO) is less than (in excess of) inventory stated at other inventory cost methods. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(6)(c)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_InventoryLIFOReserve Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionThe change in the inventory reserve representing the cumulative difference in cost between the first in, first out and the last in, first out inventory valuation methods, which change has been reflected in the statement of income during the period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 330 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 5.L) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480581/330-10-S99-1 + Details Name: us-gaap_InventoryLIFOReservePeriodCharge Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount after valuation and LIFO reserves of inventory expected to be sold, or consumed within one year or operating cycle, if longer. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_InventoryNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant XML 61 R50.htm IDEA: XBRL DOCUMENT v3.24.3 Prepayments and other current assets, net (Details - Other assets) - USD ($) Sep. 30, 2024 Jun. 30, 2024 Sep. 30, 2023 Jun. 30, 2023 Prepayments and other current assets $ 2,808,914 $ 2,346,534 Â Â Allowance for credit losses 0 0 $ 249,128 $ 249,128 Advance To Suppliers [Member] Â Â Â Â Prepayments and other current assets 1,953,093 1,567,528 Â Â Prepaid Income Taxes [Member] Â Â Â Â Prepayments and other current assets 16,687 31,496 Â Â Prepaid Expenses And Other Receivables [Member] Â Â Â Â Prepayments and other current assets $ 839,134 $ 747,510 Â Â X - DefinitionAmount of allowance for credit loss of accounts and financing receivables. Includes, but is not limited to, notes and loan receivable. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-4 + Details Name: us-gaap_AccountsAndFinancingReceivableAllowanceForCreditLoss Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of asset related to consideration paid in advance for costs that provide economic benefits in future periods, and amount of other assets that are expected to be realized or consumed within one year or the normal operating cycle, if longer. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_PrepaidExpenseAndOtherAssetsCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - Details Name: us-gaap_BalanceSheetLocationAxis=IPW_AdvanceToSuppliersMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_BalanceSheetLocationAxis=IPW_PrepaidIncomeTaxesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_BalanceSheetLocationAxis=IPW_PrepaidExpensesAndOtherReceivablesMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 62 R51.htm IDEA: XBRL DOCUMENT v3.24.3 Prepayments and other current assets, net (Details - Credit losses) - USD ($) 3 Months Ended Sep. 30, 2024 Sep. 30, 2023 Prepayments And Other Current Assets Net Â Â Allowance for credit losses, beginning balance $ 0 $ 249,128 Allowance recorded during the period ended 0 0 Allowance for credit losses, ending balance $ 0 $ 249,128 X - ReferencesNo definition available. + Details Name: IPW_AllowanceForDoubtfulAccountsReceivablePeriodIncreaseDecrease1 Namespace Prefix: IPW_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: IPW_DisclosurePrepaymentsAndOtherCurrentAssetsNetAbstract Namespace Prefix: IPW_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of allowance for credit loss of accounts and financing receivables. Includes, but is not limited to, notes and loan receivable. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-4 + Details Name: us-gaap_AccountsAndFinancingReceivableAllowanceForCreditLoss Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant XML 63 R52.htm IDEA: XBRL DOCUMENT v3.24.3 Prepayments and other current assets, net (Details Narrative) - USD ($) 12 Months Ended Jun. 30, 2024 Sep. 30, 2024 Prepayments And Other Current Assets Net Â Â Other receivables $ 3,995 $ 2,786 Accounts Receivable, Allowance for Credit Loss, Writeoff $ 249,128 Â X - ReferencesNo definition available. + Details Name: IPW_DisclosurePrepaymentsAndOtherCurrentAssetsNetAbstract Namespace Prefix: IPW_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of direct write-downs of accounts receivable charged against the allowance. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479319/326-20-50-13 + Details Name: us-gaap_AllowanceForDoubtfulAccountsReceivableWriteOffs Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount due from parties in nontrade transactions, classified as other. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(5)(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(3)(a)(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_OtherReceivables Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant XML 64 R53.htm IDEA: XBRL DOCUMENT v3.24.3 Intangible assets, net (Details) - USD ($) Sep. 30, 2024 Jun. 30, 2024 Finite-Lived Intangible Assets [Line Items] Â Â Accumulated amortization $ (1,704,560) $ (1,542,257) Intangible assets, net 3,468,357 3,630,700 Noncompete Agreements [Member] Â Â Finite-Lived Intangible Assets [Line Items] Â Â Intangible assets, gross 3,459,120 3,459,120 Supplier Relationship [Member] Â Â Finite-Lived Intangible Assets [Line Items] Â Â Intangible assets, gross 1,179,246 1,179,246 Software [Member] Â Â Finite-Lived Intangible Assets [Line Items] Â Â Intangible assets, gross $ 534,591 $ 534,591 X - DefinitionAccumulated amount of amortization of assets, excluding financial assets and goodwill, lacking physical substance with a finite life. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 10 -Name Accounting Standards Codification -Section S45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480265/350-10-S45-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(16)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_FiniteLivedIntangibleAssetsAccumulatedAmortization Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount before amortization of assets, excluding financial assets and goodwill, lacking physical substance with a finite life. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 10 -Name Accounting Standards Codification -Section S45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480265/350-10-S45-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 928 -SubTopic 340 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478859/928-340-50-1 + Details Name: us-gaap_FiniteLivedIntangibleAssetsGross Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482686/350-30-45-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-3Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 926 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483154/926-20-50-5 + Details Name: us-gaap_FiniteLivedIntangibleAssetsLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount after amortization of assets, excluding financial assets and goodwill, lacking physical substance with a finite life. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 926 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483154/926-20-50-5 + Details Name: us-gaap_FiniteLivedIntangibleAssetsNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - Details Name: us-gaap_FiniteLivedIntangibleAssetsByMajorClassAxis=us-gaap_NoncompeteAgreementsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FiniteLivedIntangibleAssetsByMajorClassAxis=IPW_SupplierRelationshipMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FiniteLivedIntangibleAssetsByMajorClassAxis=IPW_SoftwareMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 65 R54.htm IDEA: XBRL DOCUMENT v3.24.3 Intangible assets, net (Details - Future amortization) - USD ($) Sep. 30, 2024 Jun. 30, 2024 Goodwill and Intangible Assets Disclosure [Abstract] Â Â 2025 $ 487,028 Â 2026 649,371 Â 2027 609,277 Â 2028 468,750 Â 2029 345,912 Â Thereafter 908,019 Â Intangible assets, net $ 3,468,357 $ 3,630,700 X - DefinitionAmount of amortization for asset, excluding financial asset and goodwill, lacking physical substance with finite life expected to be recognized after fifth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2 + Details Name: us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseAfterYearFive Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of amortization for assets, excluding financial assets and goodwill, lacking physical substance with finite life expected to be recognized in next fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2 + Details Name: us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseNextTwelveMonths Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type:

instant X - DefinitionAmount of amortization for assets, excluding financial assets and goodwill, lacking physical substance with finite life expected to be recognized in fifth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2 + Details Name: us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseYearFive Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of amortization for assets, excluding financial assets and goodwill, lacking physical substance with finite life expected to be recognized in fourth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2 + Details Name: us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseYearFour Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of amortization for assets, excluding financial assets and goodwill, lacking physical substance with finite life expected to be recognized in third fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2 + Details Name: us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseYearThree Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of amortization for assets, excluding financial assets and goodwill, lacking physical substance with finite life expected to be recognized in second fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2 + Details Name: us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseYearTwo Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount after amortization of assets, excluding financial assets and goodwill, lacking physical substance with a finite life. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 926 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483154/926-20-50-5 + Details Name: us-gaap_FiniteLivedIntangibleAssetsNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_GoodwillAndIntangibleAssetsDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 66 R55.htm IDEA: XBRL DOCUMENT v3.24.3 Intangible assets, net (Details Narrative) - USD ($) 3 Months Ended Sep. 30, 2024 Sep. 30, 2023 Restructuring Cost and Reserve [Line Items] Â Â Amortization expense $ 162,343 $ 162,343 Anivia [Member] Â Â Restructuring Cost and Reserve [Line Items] Â Â Weighted average remaining life for finite-lived intangible assets 5 years 11 months 12 days Â X - DefinitionThe aggregate expense charged against earnings to allocate the cost of intangible assets (nonphysical assets not used in production) in a systematic and rational manner to the periods expected to benefit from such assets. As a noncash expense, this element is added back to net income when calculating cash provided by or used in operations using the indirect method. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482686/350-30-45-2 + Details Name: us-gaap_AmortizationOfIntangibleAssets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionUseful life of finite-lived intangible assets, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. + ReferencesNo definition available. + Details Name: us-gaap_FiniteLivedIntangibleAssetUsefulLife Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: instant X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 420 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SAB Topic 5.P.4.d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479823/420-10-S99-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 420 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SAB Topic 5.P.4.b.1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479823/420-10-S99-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 420 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SAB Topic 5.P.4.b.2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479823/420-10-S99-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 420 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482017/420-10-50-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 420 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482017/420-10-50-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 420 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482017/420-10-50-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 420 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482017/420-10-50-1 + Details Name: us-gaap_RestructuringCostAndReserveLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_BusinessAcquisitionAxis=IPW_AniviaMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 67 R56.htm IDEA: XBRL DOCUMENT v3.24.3 Other payables and accrued liabilities (Details) - USD ($) Sep. 30, 2024 Jun. 30, 2024 Payables and Accruals [Abstract] Â Â Accrued payables for inventory in transit $ 1,296,989 $ 1,405,780 Credit cards payable 206,769 231,243 Customer deposit 326,364 313,358 Accrued Amazon fees 450,512 530,456 Sales taxes payable 437,265 442,889 Payroll liabilities 191,882 204,137 Settlement payable 0 325,000 Other accrued liabilities and payables 597,443 432,624 Total $ 3,507,224 $ 3,885,487 X - ReferencesNo definition available. + Details Name: IPW_AccruedAmazonFees Namespace Prefix: IPW_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: IPW_AccruedPayablesForInventoryInTransit Namespace Prefix: IPW_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: IPW_CreditCardsPayable Namespace Prefix: IPW_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: IPW_CustomerDeposit Namespace Prefix: IPW_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: IPW_OtherAccruedLiabilitiesAndPayables Namespace Prefix: IPW_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionCarrying value as of the balance sheet date of obligations incurred and payable for statutory payroll taxes incurred through that date and withheld from employees pertaining to services received from them, including entity's matching share of the employees FICA taxes and contributions to the state and federal unemployment insurance programs. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_AccruedPayrollTaxesCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of liabilities incurred and payable to vendors for goods and services received classified as other, and expenses incurred but not yet paid, payable within one year or the operating cycle, if longer. + ReferencesNo definition available. + Details Name: us-gaap_OtherAccountsPayableAndAccruedLiabilities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_PayablesAndAccrualsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionCarrying value as of the balance sheet date of liabilities incurred through that date and payable for statutory sales and use taxes, including value added tax. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_SalesAndExciseTaxPayableCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmounts payable for money transfers, money orders, and consumer payment service arrangements. Settlement liabilities include amounts payable to intermediaries for global payment transfers. + ReferencesNo definition available. + Details Name: us-gaap_SettlementLiabilitiesCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant XML 68 R57.htm IDEA: XBRL DOCUMENT v3.24.3 Loans payable (Details - Interest expense) - USD ($) 3 Months Ended Sep. 30, 2024 Sep. 30, 2023 Debt Disclosure [Abstract] Â Â Accrued interest $ 43,145 $ 133,615 Credit utilization fees 21,767 15,525 Amortization of debt discount 66,305 66,305 Total $ 131,217 $ 215,445 X - ReferencesNo definition available. + Details Name: IPW_AccruedInterestExpenses Namespace Prefix: IPW_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: IPW_CreditUtilizationFees Namespace Prefix: IPW_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of amortization expense attributable to debt discount (premium) and debt issuance costs. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69E -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69EReference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69F -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69FReference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482925/835-30-45-3 + Details Name: us-gaap_AmortizationOfFinancingCostsAndDiscounts Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_DebtDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of interest expense classified as operating and nonoperating. Includes, but is not limited to, cost of borrowing accounted for as interest expense. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-24Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 835 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483013/835-20-50-1 + Details Name: us-gaap_InterestExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration XML 69 R58.htm IDEA: XBRL DOCUMENT v3.24.3 Loans payable (Details Narrative) - USD ($) 1 Months Ended 3 Months Ended 12 Months Ended Jan. 31, 2024 Jul. 31, 2023 Nov. 12, 2021 Feb. 29, 2024 Aug. 31, 2023 Feb. 28, 2023 Oct. 31, 2022 Sep. 30, 2024 Sep. 30, 2023 Jun. 30, 2024 Apr. 01, 2024 Jul. 16, 2023 Feb. 15, 2022 Line of Credit Facility [Line Items] Â Â Â Â Â Â Â Â Â Â Â Â Â Amortization of note premium Â Â Â Â Â Â $ 66,305 $ 53,726 Â Â Â Â White Cherry Limited [Member] Â Â Â Â Â Â Â Â Â Â Â Â Â Line of Credit Facility [Line Items] Â Â Â Â Â Â Â Â Â Â Â Â Â Interest expense Â Â Â Â Â Â Â Â 0 6,060 Â Â Â Â Debt borrowed Â Â Â Â Â Â Â Â Â Â Â Â $ 2,000,000 Â Repayment of debt $ 1,000,000 $ 1,000,000 Â Â Â Â Â Â Â Â Â Â Â Â Accredited Investor

[Member] | Ondemand Loan 2 [Member] Â Â Â Â Â Â Â Â Â Â Â Â Â Â Line of Credit Facility [Line Items] Â Â Â Â Â Â Â Â Â Â Â Â Â Â Interest expense Â Â Â Â Â Â Â 3,733 Â Â Â Â Â Â Interest payable Â Â Â Â Â Â Â Â Â Â Â $ 7,615 Â Â Â Â Note payable, balance Â Â Â Â Â Â Â Â Â Â 491,214 Â Â Â Allan Huang [Member] | RP Loan [Member] Â Â Â Â Â Â Â Â Â Â Â Â Â Â Line of Credit Facility [Line Items] Â Â Â Â Â Â Â Â Â Â Â Â Â Â Debt face amount Â Â Â Â Â Â Â Â Â Â Â $ 350,000 Â Â Note payable, balance Â Â Â Â Â Â Â Â Â Â 350,000 Â 350,000 Â Â Â Anivia Purchase Note [Member] Â Â Â Â Â Â Â Â Â Â Â Â Â Â Line of Credit Facility [Line Items] Â Â Â Â Â Â Â Â Â Â Â Â Â Â Debt face amount Â Â Â Â Â Â Â Â Â Â Â $ 3,500,000 Note payable fair vallue Â Â Â Â Â Â Â Â Â Â Â $ 3,600,000 Repayment of debt Â Â Â $ 875,000 $ 875,000 $ 875,000 $ 875,000 Â Â Â Â Â Â Interest expense Â Â Â Â Â Â Â 0 19,688 39,429 Â Â Â Amortization of note premium Â Â Â Â Â Â Â 0 $ 12,579 31,602 Â Â Â Promissory note payable Â Â Â $ 275,679 Â Â Â 0 Â Â Â Â Asset Based Revolving Loan [Member] Â Â Â Â Â Â Â Â Â Â Â Â Â Â Line of Credit Facility [Line Items] Â Â Â Â Â Â Â Â Â Â Â Â Â Â Maturity date Â Â Nov. 12, 2024 Â Â Â Â Â Â Â Â Â Â Â Line of credit maximum borrowing amount Â Â $ 25.00 Â Â Â Â Â Â Â Â Â Â Payments of financing cost Â Â $ 796,035 Â Â Â Â Â Â Â Â Â Â Long-Term Line of Credit Â Â Â Â Â Â Â $ 3,131,955 Â $ 5,500,739 Â Â Â X - DefinitionAmount of noncash expense included in interest expense to amortize debt discount and premium associated with the related debt instruments. Excludes amortization of financing costs. Alternate captions include noncash interest expense. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482925/835-30-45-3 + Details Name: us-gaap_AmortizationOfDebtDiscountPremium Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionFace (par) amount of debt instrument at time of issuance. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482949/835-30-55-8Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69B -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69BReference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69C -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69CReference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482900/835-30-50-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482925/835-30-45-2 + Details Name: us-gaap_DebtInstrumentFaceAmount Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionFair value portion of debt instrument payable, including, but not limited to, notes payable and loans payable. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2E -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2EReference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 6: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69B -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69BReference 7: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69C -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69CReference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1D -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1DReference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-10 + Details Name: us-gaap_DebtInstrumentFairValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of principal of debt repaid. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03(i)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3 + Details Name: us-gaap_DebtInstrumentRepaidPrincipal Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of the cost of borrowed funds accounted for as interest expense for debt. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69E -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69EReference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69F -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69FReference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-6 + Details Name: us-gaap_InterestExpenseDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of interest payable on debt, including, but not limited to, trade payables. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(15)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(15)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_InterestPayableCurrentAndNoncurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionThe carrying value as of the balance sheet date of the current and noncurrent portions of long-term obligations drawn from a line of credit, which is a bank's commitment to make loans up to a specific amount. Examples of items that might be included in the application of this element may consist of letters of credit, standby letters of credit, and revolving credit arrangements, under which borrowings can be made up to a maximum amount as of any point in time conditional on satisfaction of specified terms before, as of and after the date of drawdowns on the line. Includes short-term obligations that would normally be classified as current liabilities but for which (a) postbalance sheet date issuance of a long term obligation to refinance the short term obligation on a long term basis, or (b) the enterprise has entered into a financing agreement that clearly permits the enterprise to refinance the short-term obligation on a long term basis and the following conditions are met (1) the agreement does not expire within 1 year and is not cancelable by the lender except for violation of an objectively determinable provision, (2) no violation exists at the BS date, and (3) the lender has entered into the financing agreement is expected to be financially capable of honoring the agreement. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(16)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(16)(a)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_LineOfCredit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionDate the credit facility terminates, in YYYY-MM-DD format. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LineOfCreditFacilityExpirationDate1 Namespace Prefix: us-gaap_ Data Type: xbrli:dateItemType Balance Type: na Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481544/470-10-50-6Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481544/470-10-50-6Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(f)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1 + Details Name: us-gaap_LineOfCreditFacilityLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionMaximum borrowing capacity under the credit facility without consideration of any current restrictions on the amount that could be borrowed or the amounts currently outstanding under the facility. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LineOfCreditFacilityMaximumBorrowingCapacity Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount, after deduction of unamortized premium (discount) and debt issuance cost, of long-term debt. Excludes lease obligation. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482949/835-30-55-8Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(16)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69B -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69BReference 5: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69C -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69CReference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1D -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1DReference 7: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(16)(a)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (b)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-4 + Details Name: us-gaap_LongTermDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionCarrying value as of the balance sheet date of notes payable (with maturities initially due after one year or beyond the operating cycle if longer), excluding current portion. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LongTermNotesPayable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionIncluding the current and noncurrent portions, aggregate carrying amount of all types of notes payable, as of the balance sheet date, with initial maturities beyond one year or beyond the normal operating cycle, if longer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(16)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(16)(a)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(17)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_NotesPayable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionThe cash outflow for loan and debt issuance costs. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-15 + Details Name: us-gaap_PaymentsOfFinancingCosts Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of cash outflow for short-term and long-term debt. Excludes payment of lease obligation. + ReferencesReference 1:

http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 15 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-15 + Details Name: us-gaap_RepaymentsOfDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - Details Name: srt_CounterpartyNameAxis=IPW_WhiteCherryLimitedMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_CounterpartyNameAxis=IPW_AccreditedInvestorMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DebtInstrumentAxis=IPW_OndemandLoan2Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_CounterpartyNameAxis=IPW_AllanHuangMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DebtInstrumentAxis=IPW_RPLoanMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FinancialInstrumentAxis=IPW_AniviaPurchaseNoteMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_CreditFacilityAxis=IPW_AssetBasedRevolvingLoanMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 70 R59.htm IDEA: XBRL DOCUMENT v3.24.3 Related party transactions (Details Narrative) - USD ($) Sep. 30, 2024 Jun. 30, 2024 Apr. 01, 2024 MII Strategy Inc [Member] Â Â Â Related Party Transaction [Line Items] Â Â Â [custom:DueFromRelatedPartyTransactions-0] $ 56,406 $ 56,406 Â Allan Huang [Member] | RP Loan [Member] Â Â Â Related Party Transaction [Line Items] Â Â Â Principal amount Â Â $ 350,000 X - ReferencesNo definition available. + Details Name: IPW_DueFromRelatedPartyTransactions Namespace Prefix: IPW_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionFace (par) amount of debt instrument at time of issuance. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482949/835-30-55-8Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69B -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69BReference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69C -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69CReference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482900/835-30-50-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482925/835-30-45-2 + Details Name: us-gaap_DebtInstrumentFaceAmount Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 13 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481990/310-10-45-13Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(2)(c)(2)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(2)(c)(2)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(2)(g)(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1 + Details Name: us-gaap_RelatedPartyTransactionLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=IPW_MIIStrategyIncMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_CounterpartyNameAxis=IPW_AllanHuangMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DebtInstrumentAxis=IPW_RPLoanMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 71 R60.htm IDEA: XBRL DOCUMENT v3.24.3 Income taxes (Details - Tax provision) - USD ($) 3 Months Ended Sep. 30, 2024 Sep. 30, 2023 Current: Â Â Federal $ 0 $ (1,705) State 8,409 12,470 Foreign 0 0 Total current income tax provision 8,409 10,765 Deferred: Â Â Federal (521,137) (284,648) State (123,784) (66,624) Foreign 0 64,625 Total deferred taxes (644,921) (286,647) Total provision for income taxes $ (636,512) $ (275,882) X - ReferencesNo definition available. + Details Name: us-gaap_CurrentFederalStateAndLocalTaxExpenseBenefitAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of current federal tax expense (benefit) attributable to income (loss) from continuing operations. Includes, but is not limited to, current national tax expense (benefit) for non-US (United States of America) jurisdiction. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 6.I.7) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(1)(Note 1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Subparagraph (a) -SubTopic 10 -Topic 740 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-9 + Details Name: us-gaap_CurrentFederalTaxExpenseBenefit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of current foreign income tax expense (benefit) pertaining to income (loss) from continuing operations. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(1)(Note 1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Subparagraph (a) -SubTopic 10 -Topic 740 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-9 + Details Name: us-gaap_CurrentForeignTaxExpenseBenefit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of current income tax expense (benefit) pertaining to taxable income (loss) from continuing operations. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(1)(Note 1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-9 + Details Name: us-gaap_CurrentIncomeTaxExpenseBenefit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of current state and local tax expense (benefit) attributable to income (loss) from continuing operations. Includes, but is not limited to, current regional, territorial, and provincial tax expense (benefit) for non-US (United States of America) jurisdiction. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 6.I.7) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(1)(Note 1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Subparagraph (a) -SubTopic 10 -Topic 740 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-9 + Details Name: us-gaap_CurrentStateAndLocalTaxExpenseBenefit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of deferred federal tax expense (benefit) attributable to income (loss) from continuing operations. Includes, but is not limited to, deferred national tax expense (benefit) for non-US (United States of America) jurisdiction. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 6.I.7) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(1)(Note 1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-9 + Details Name: us-gaap_DeferredFederalIncomeTaxExpenseBenefit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_DeferredFederalStateAndLocalTaxExpenseBenefitAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of deferred foreign income tax expense (benefit) pertaining to income (loss) from continuing operations. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(1)(Note 1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-9 + Details Name: us-gaap_DeferredForeignIncomeTaxExpenseBenefit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of deferred income tax expense (benefit) pertaining to income (loss) from continuing operations. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(1)(Note 1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Subparagraph (b) -SubTopic 10 -Topic 740 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-9 + Details Name: us-gaap_DeferredIncomeTaxExpenseBenefit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of deferred state and local tax expense (benefit) attributable to income (loss) from continuing operations. Includes, but is not limited to, deferred regional, territorial, and provincial tax expense (benefit) for non-US (United States of America) jurisdiction. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 6.I.7) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(1)(Note 1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-9 + Details Name: us-gaap_DeferredStateAndLocalIncomeTaxExpenseBenefit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of other income tax expense (benefit). + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-9Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(1)(Note 1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-10 + Details Name: us-gaap_OtherTaxExpenseBenefit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration XML 72 R61.htm IDEA: XBRL DOCUMENT v3.24.3 Income taxes (Details - Reconciliation of effective income tax rate) 3 Months Ended Sep. 30, 2024 Sep. 30, 2023 Income Tax Disclosure [Abstract] Â Â Federal 21.00% 21.00% State (net of federal benefit) 5.51% 5.82% Foreign tax rate difference (3.16%) (4.88%) Net effect of state income tax deduction and other permanent differences 0.50% (4.31%) Effective tax rate 23.85% 17.63% X - DefinitionPercentage of current income tax expense (benefit) and deferred income tax expense (benefit) pertaining to continuing operations. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-231 + Details Name: us-gaap_EffectiveIncomeTaxRateContinuingOperations Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionPercentage of domestic federal statutory tax rate applicable to pretax income (loss). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-231Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 6.I.1.Q1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1 + Details Name: us-gaap_EffectiveIncomeTaxRateReconciliationAtFederalStatutoryIncomeTaxRate Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionPercentage of the difference between reported income tax expense (benefit) and expected income tax expense (benefit) computed by applying the domestic federal statutory income tax rates to pretax income (loss) from continuing operations applicable to statutory income tax expense (benefit) outside of the country of domicile. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-231Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12A -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12AReference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -

Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1 + Details Name: us-gaap_EffectiveIncomeTaxRateReconciliationForeignIncomeTaxRateDifferential Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionPercentage of the difference between reported income tax expense (benefit) and expected income tax expense (benefit) computed by applying the domestic federal statutory income tax rates to pretax income (loss) from continuing operations attributable to other adjustments. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-231Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Subparagraph (b)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1 + Details Name: us-gaap_EffectiveIncomeTaxRateReconciliationOtherAdjustments Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionPercentage of the difference between reported income tax expense (benefit) and expected income tax expense (benefit) computed by applying the domestic federal statutory income tax rates to pretax income (loss) from continuing operations applicable to state and local income tax expense (benefit), net of federal tax expense (benefit). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-231Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12A -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12AReference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1 + Details Name: us-gaap_EffectiveIncomeTaxRateReconciliationStateAndLocalIncomeTaxes Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_IncomeTaxDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 73 R62.htm IDEA: XBRL DOCUMENT v3.24.3 Income taxes (Details - Deferred taxes) - USD ($) Sep. 30, 2024 Jun. 30, 2024 Deferred tax assets Â Â 263A calculation $ 239,234 $ 291,354 Inventory reserve 248,254 171,942 State taxes 1,766 4,840 Accrued expenses 131,467 155,860 ROU assets / liabilities 107,632 110,391 Net operating loss 2,304,794 2,190,589 Disallowed interest expense 269,322 258,352 Stock-based compensation 395,850 341,591 Valuation allowance (85,054) (64,897) Allowance for credit loss 485,472 40,067 Total deferred tax assets 4,098,737 3,500,089 Deferred tax liabilities Â Â Depreciation (74,059) (77,287) Intangible assets acquired (934,153) (977,197) Total deferred tax liabilities (1,008,212) (1,054,484) Net deferred tax assets $ 3,090,525 $ 2,445,605 X - ReferencesNo definition available. + Details Name: IPW_DeferredTaxAssetsLeaseAssetsLiabilities Namespace Prefix: IPW_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: IPW_DisallowedInterestExpense Namespace Prefix: IPW_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: IPW_NetDeferredTaxAssets Namespace Prefix: IPW_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of deferred tax liability attributable to taxable temporary differences. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(26)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-2Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(26)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(15)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap_DeferredIncomeTaxLiabilities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount before allocation of valuation allowances of deferred tax asset attributable to deductible temporary differences and carryforwards. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-2 + Details Name: us-gaap_DeferredTaxAssetsGross Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount before allocation of valuation allowances of deferred tax asset attributable to deductible temporary differences from inventory. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-6 + Details Name: us-gaap_DeferredTaxAssetsInventory Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_DeferredTaxAssetsNetAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount before allocation of valuation allowances of deferred tax asset attributable to deductible domestic operating loss carryforwards. Excludes state and local operating loss carryforwards. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-6 + Details Name: us-gaap_DeferredTaxAssetsOperatingLossCarryforwardsDomestic Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount, before allocation of valuation allowance, of deferred tax asset attributable to deductible temporary differences, classified as other. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-6 + Details Name: us-gaap_DeferredTaxAssetsOther Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount before allocation of valuation allowances of deferred tax asset attributable to deductible temporary differences from state taxes. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-6 + Details Name: us-gaap_DeferredTaxAssetsStateTaxes Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount before allocation of valuation allowances of deferred tax asset attributable to deductible temporary differences from share-based compensation. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-6 + Details Name: us-gaap_DeferredTaxAssetsTaxDeferredExpenseCompensationAndBenefitsShareBasedCompensationCost Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount, before allocation of valuation allowance, of deferred tax asset attributable to deductible temporary differences from provisions, reserves, allowances, and accruals, classified as other. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-6 + Details Name: us-gaap_DeferredTaxAssetsTaxDeferredExpenseOther Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount, before allocation of valuation allowance, of deferred tax asset attributable to deductible temporary differences from reserves, classified as other. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-6 + Details Name: us-gaap_DeferredTaxAssetsTaxDeferredExpenseReservesAndAccrualsReserves Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of deferred tax assets for which it is more likely than not that a tax benefit will not be realized. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-2 + Details Name: us-gaap_DeferredTaxAssetsValuationAllowance Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_DeferredTaxLiabilitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of deferred tax liability attributable to taxable temporary differences from long-lived assets other than property, plant, and equipment. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-6 + Details Name: us-gaap_DeferredTaxLiabilitiesOtherFiniteLivedAssets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of deferred tax liability attributable to taxable temporary differences from property, plant, and equipment. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-6 + Details Name: us-gaap_DeferredTaxLiabilitiesPropertyPlantAndEquipment Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant XML 74 R63.htm IDEA: XBRL DOCUMENT v3.24.3 Income taxes (Details Narrative) - USD ($) 3 Months Ended 12 Months Ended Sep. 30, 2024 Sep. 30, 2023 Jun. 30, 2024 Effective Income Tax Rate Reconciliation [Line Items] Â Â Â Effective Income Tax Rate Reconciliation, GILTI, Amount $ 0 Â $ 0 Goodwill 3,034,110 Â 3,034,110 Valuation allowance 20,157 $ 64,145 Â US Tax Authorities [Member] Â Â Â Effective Income Tax Rate Reconciliation [Line Items] Â Â Â Prepaid taxes 16,687 Â 31,496 Chinese Tax Authorities [Member] Â Â Â Effective Income Tax Rate Reconciliation [Line Items] Â Â Â Prepaid taxes 285,964 Â $ 276,158 GILTI [Member] Â Â Â Effective Income Tax Rate Reconciliation [Line Items] Â Â Â Goodwill $ 6,094,144 Â Â X - DefinitionAmount of reported income tax expense from difference to expected income tax expense (benefit) computed by applying domestic federal statutory income tax rate to pretax income (loss) from continuing operations, attributable to global intangible low-taxed income (GILTI). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-231Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12A -Subparagraph (b)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12AReference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12 + Details Name: us-gaap_EffectiveIncomeTaxRateReconciliationGiltiAmount Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-231Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12 + Details Name: us-gaap_EffectiveIncomeTaxRateReconciliationLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount, after accumulated impairment loss, of asset representing future economic benefit arising from other asset acquired in business combination or from joint venture formation or both, that is not individually identified and separately recognized. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482548/350-20-55-24Reference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 100 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482078/820-10-55-100Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(15)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482598/350-20-45-1Reference 7: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 8: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(10)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap_Goodwill Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of asset related to consideration paid in advance for income and other taxes that provide economic benefits within a future period of one year or the normal operating cycle, if longer. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (g)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 340 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483032/340-10-45-1Reference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 340 -SubTopic 10 -Name Accounting Standards Codification -Section 05 -Paragraph 5 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482955/340-10-05-5 +

Details Name: us-gaap_PrepaidTaxes Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of increase (decrease) in the valuation allowance for a specified deferred tax asset. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-2 + Details Name: us-gaap_ValuationAllowanceDeferredTaxAssetChangeInAmount Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - Details Name: us-gaap_IncomeTaxAuthorityAxis=IPW_USTaxAuthoritiesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_IncomeTaxAuthorityAxis=IPW_ChineseTaxAuthoritiesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_EquityMethodInvestmentNonconsolidatedInvesteeAxis=IPW_GILTIMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 75 R64.htm IDEA: XBRL DOCUMENT v3.24.3 Earnings per share (Details - Basic and diluted earnings per share) - USD ($) 3 Months Ended Sep. 30, 2024 Sep. 30, 2023 Numerator: Â Â Net loss attributable to iPower Inc. $ (2,029,281) $ (1,286,515) Denominator: Â Â Weighted-average shares used in computing basic earnings per share 31,417,203 29,764,515 Weighted-average shares used in computing diluted earnings per share 31,417,203 29,764,515 Losses per share of ordinary shares - basic $ (0.06) $ (0.04) Losses per share of ordinary shares - diluted $ (0.06) $ (0.04) Unissued shares of restricted stock units 71,343 66,366 X - ReferencesNo definition available. + Details Name: IPW_DenominatorAbstract Namespace Prefix: IPW_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: IPW_NumeratorAbstract Namespace Prefix: IPW_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe amount of net income (loss) for the period per each share of common stock or unit outstanding during the reporting period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 52 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-52Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-15Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (e)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-7Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-2Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-10Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(27)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(23)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-7 + Details Name: us-gaap_EarningsPerShareBasic Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionThe amount of net income (loss) for the period available to each share of common stock or common unit outstanding during the reporting period and to each share or unit that would have been outstanding assuming the issuance of common shares or units for all dilutive potential common shares or units outstanding during the reporting period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 52 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-52Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-15Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (e)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-7Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-2Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(27)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(23)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-7 + Details Name: us-gaap_EarningsPerShareDiluted Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionAmount, after deduction of tax, noncontrolling interests, dividends on preferred stock and participating securities, and addition from assumption of issuance of common shares for dilutive potential common shares; of income (loss) available to common shareholders. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 5 -Subparagraph (SAB Topic 6.B) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-5Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 16 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-16Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 40 -Subparagraph (b)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-40Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 40 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-40Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 40 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-40Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 40 -Subparagraph (b)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-40 + Details Name: us-gaap_NetIncomeLossAvailableToCommonStockholdersDiluted Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionNumber of options vested. + ReferencesNo definition available. + Details Name: us-gaap_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsVestedNumberOfShares Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionThe sum of dilutive potential common shares or units used in the calculation of the diluted per-share or per-unit computation. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1 + Details Name: us-gaap_WeightedAverageNumberDilutedSharesOutstandingAdjustment Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionNumber of [basic] shares or units, after adjustment for contingently issuable shares or units and other shares or units not deemed outstanding, determined by relating the portion of time within a reporting period that common shares or units have been outstanding to the total time in that period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-10 + Details Name: us-gaap_WeightedAverageNumberOfSharesOutstandingBasic Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration XML 76 R65.htm IDEA: XBRL DOCUMENT v3.24.3 Equity (Details - RSU's activity) - Restricted Stock Units (RSUs) [Member] 3 Months Ended Sep. 30, 2024 USD ($) shares Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Â RSUs granted but not vested, Beginning balance 3,250 RSUs granted 71,427 Total fair market value of RSUs issued as compensation, RSUs granted | $ $ 90,000 [1] RSUs forfeited 0 RSUs vested (27,058) RSUs granted but not vested, Ending balance 47,619 [1] The total fair value was based on the current stock price on the grant date. X - ReferencesNo definition available. + Details Name: IPW_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsGrantsInPeriodValue Namespace Prefix: IPW_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe number of equity-based payment instruments, excluding stock (or unit) options, that were forfeited during the reporting period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(03) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsForfeitedInPeriod Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionThe number of grants made during the period on other than stock (or unit) option plans (for example, phantom stock or unit plan, stock or unit appreciation rights plan, performance target plan). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(01) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsGrantsInPeriod Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionThe number of equity-based payment instruments, excluding stock (or unit) options, that vested during the reporting period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(02) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsVestedInPeriod Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable

information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 35 -Paragraph 1D -Publisher FASB -URI https://asc.fasb.org/1943274/2147480483/718-10-35-1DReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 35 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480483/718-10-35-3Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(01) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(02) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(03) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(01) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(02) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(03) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(1) -Publisher FASB -URI 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https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(iv) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 28: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(v) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionNumber of equity instruments other than options outstanding, including both vested and non-vested instruments. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsOutstandingNumber Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - Details Name: us-gaap_AwardTypeAxis=us-gaap_RestrictedStockUnitsRSUMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 77 R66.htm IDEA: XBRL DOCUMENT v3.24.3 Equity (Details Narrative) - USD ($) 3 Months Ended 12 Months Ended Aug. 29, 2024 Jun. 18, 2024 May 12, 2022 May 11, 2021 Sep. 30, 2024 Sep. 30, 2023 Jun. 30, 2024 May 13, 2022 May 05, 2021 Subsidiary, Sale of Stock [Line Items] Â Â Â Â Â Â Â Â Â Common stock, shares authorized Â Â Â Â 180,000,000 Â 180,000,000 Â Â Preferred stock shares authorized Â Â Â Â 20,000,000 Â 20,000,000 Â Â Preferred stock, par value Â Â Â Â $ 0.001 Â $ 0.001 Â Â Common stock, par value Â Â Â Â $ 0.001 Â $ 0.001 Â Â Common Stock, Shares, Outstanding Â Â Â Â 31,359,899 Â 31,359,899 Â Â Preferred stock, shares issued Â Â Â Â 0 Â 0 Â Â Preferred stock, shares outstanding Â Â Â Â 0 Â 0 Â Â Stock-based compensation expense Â Â Â Â $ 205,960 $ 117,882 Â Â Â Options vested Â Â Â Â 0 Â Â Â Â Stock options vested Â Â Â Â 71,343 66,366 Â Â Â Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Period Increase (Decrease) Â Â Â Â 62,500 Â Â Â Â Common Stock [Member] Â Â Â Â Â Â Â Â Subsidiary, Sale of Stock [Line Items] Â Â Â Â Â Â Â Â Â Stock issued for RSU's vested Â Â Â Â 285,869 Â Â Â Â Stock to be issued for RSU's vested Â Â Â Â 71,343 Â Â Â Â Mr Vassily [Member] Â Â Â Â Â Â Â Â Subsidiary, Sale of Stock [Line Items] Â Â Â Â Â Â Â Â Cash performance bonus Â Â $ 60,000 Â Â Â Â Â Options, grants in period Â Â 330,000 Â Â Â Â Â Exercise price Â Â Â Â Â Â $ 1.12 Â Chenlong Tan [Member] Â Â Â Â Â Â Â Â Subsidiary, Sale of Stock [Line Items] Â Â Â Â Â Â Â Â Options, grants in period Â Â 3,000,000 Â Â Â Â Â Stock options granted 1,200,000 Â Â Â Â Â Â Â Monte Carlo [Member] Â Â Â Â Â Â Â Â Subsidiary, Sale of Stock [Line Items] Â Â Â Â Â Â Â Â Share price Â Â $ 1.12 Â Â Â Â Â Volatility rate Â Â 95.65% Â Â Â Â Â Expected term Â Â 10 years Â Â Â Â Â Risk free rate of return Â Â 2.93% Â Â Â Â Â Dividend yield Â Â 0.00% Â Â Â Â Â Equity Incentive Plan [Member] Â Â Â Â Â Â Â Subsidiary, Sale of Stock [Line Items] Â Â Â Â Â Â Â Number of shares authorized Â Â Â Â Â Â 5,000,000 Private Placement Offering [Member] Â Â Â Â Â Â Â Â Subsidiary, Sale of Stock [Line Items] Â Â Â Â Â Â Â Share price Â $ 2.00 Â Â Â Â Â Â Warrants fair value Â $ 3,100,000 Â Â Â Â Â Â Relative fair value after allocation of shares Â $ 1,700,000 Â Â Â Â Â Warrant exercise price Â 2.40 Â Â Â Â Â Volatility rate Â 104.00% Â Â Â Â Â Expected term Â 5 years Â Â Â Â Â Risk free rate of return Â 4.24% Â Â Â Â Â Share Cancellation [Member] Â Â Â Â Â Â Â Subsidiary, Sale of Stock [Line Items] Â Â Â Â Â Â Â Â Share price Â $ 2.40 Â Â Â Â Â Number of share cancellation Â 541,667 Â Â Â Â Â Additional paid-in capital Â $ 542 Â Â Â Â Â Registered Direct Offering [Member] Â Â Â Â Â Â Â Subsidiary, Sale of Stock [Line Items] Â Â Â Â Â Â Shares issued Â 2,083,334 Â Â Â Â Â Purchase of warrants Â 2,083,334 Â Â Â Â Â Aggregate gross proceeds Â $ 5,000,002 Â Â Â Â Â Warrants outstanding term Â 5 years Â Â Â Â Â Share price Â $ 2.40 Â Â Â Â Â Compensation fee percentage Â 6.50% Â Â Â Â Â Placement agent fees and other direct offering costs Â $ 456,913 Â Â Â Â Â Aggregate offering costs Â $ 4,543,089 Â Â Â Â Â Stock Issued For Vested RSUs [Member] Â Â Â Â Â Â Â Subsidiary, Sale of Stock [Line Items] Â Â Â Â Â Â Â Number of RSU's granted Â Â Â Â Â 107,293 Â Â Restricted Stock Units (RSUs) [Member] Â Â Â Â Â Â Â Subsidiary, Sale of Stock [Line Items] Â Â Â Â Â Â Â Number of RSU's granted Â Â Â Â Â 71,427 Â Â Â Â Stock-based compensation expense Â Â Â Â $ 31,788 $ 7,500 Â Â Â Number of restricted shares, forfeited Â Â Â Â 0 0 Â Â Â Unvested RSUs Â Â Â Â 47,619 Â 3,250 Â Â Unamortized expense Â Â Â Â $ 60,000 $ 1,788 Â Â Conversion of RSUs vested, shares Â Â Â Â 357,212 Â Â Â Â Restricted Stock Units (RSUs) [Member] | Various Parties [Member] Â Â Â Â Â Â Â Â Subsidiary, Sale of Stock [Line Items] Â Â Â Â Â Â Â Â Number of RSU's granted Â Â Â 46,546 Â Â Â Â Options Granted [Member] Â Â Â Â Â Â Â Â Subsidiary, Sale of Stock [Line Items] Â Â Â Â Â Â Â Â Stock-based compensation expense Â Â Â Â $ 110,382 $ 110,382 Â Â Â Equity Option [Member] Â Â Â Â Â Â Â Â Subsidiary, Sale of Stock [Line Items] Â Â Â Â Â Â Â Â Common stock, par value $ 0.001 Â Â Â Â Â Â Â Â Share price $ 1.30 Â Â Â Â Â Â Â Â Volatility rate 101.00% Â Â Â Â Â Â Â Â Expected term 5 years 8 months 15 days Â Â Â Â Â Â Â Â Risk free rate of return 3.66% Â Â Â Â Â Â Â Â Stock-based compensation expense Â Â Â Â $ 63,790 Â Â Â Â Dividend yield 0.00% Â Â Â Â Â Â Â Exercise price per share $ 1.43 Â Â Â Â Â Â Â Â Stock options term 10 years Â Â Â Â Â Â Â Â Stock options vested 30,000 Â Â Â 32,500 Â Â Â Â Share price $ 1.43 Â Â Â Â Â Â Â Â X - ReferencesNo definition available. + Details Name: IPW_CashPerformanceBonus Namespace Prefix: IPW_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: IPW_ConversionOfStockSharesToBeIssued Namespace Prefix: IPW_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: IPW_OfferingCosts Namespace Prefix: IPW_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: IPW_RelativeFairValue Namespace Prefix: IPW_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: IPW_WarrantExercisePrice Namespace Prefix: IPW_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: IPW_WarrantsFairValue Namespace Prefix: IPW_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of other increase (decrease) in additional paid in capital (APIC). + ReferencesNo definition available. + Details Name: us-gaap_AdjustmentsToAdditionalPaidInCapitalOther Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionNumber of securities into which each warrant or right may be converted. For example, but not limited to, each warrant may be converted into two shares. + ReferencesNo definition available. + Details Name: us-gaap_ClassOfWarrantOrRightNumberOfSecuritiesCalledByEachWarrantOrRight Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionFace amount or stated value per share of common stock. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_CommonStockParOrStatedValuePerShare Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionThe maximum number of common shares permitted to be issued by an entity's charter and bylaws. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(16)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1 + Details Name: us-gaap_CommonStockSharesAuthorized Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionNumber of shares of common stock outstanding. Common stock represent the ownership interest in a corporation. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(16)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 6: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3 + Details Name: us-gaap_CommonStockSharesOutstanding Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionThe number of shares converted in a noncash (or part noncash) transaction. Noncash is defined as transactions during a period that do not result in cash receipts or cash payments in the period. "Part noncash" refers to that portion of the transaction not resulting in cash receipts or cash payments in the period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-4Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-3Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-5 + Details Name: us-gaap_ConversionOfStockSharesConverted1 Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionThe number of new shares issued in the conversion of stock in a noncash (or part noncash) transaction. Noncash is defined as

transactions during a period that do not result in cash receipts or cash payments in the period. "Part noncash" refers to that portion of the transaction not resulting in cash receipts or cash payments in the period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-4Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-3Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-5 + Details Name: us-gaap_ConversionOfStockSharesIssued1 Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionThe per share price that the individual must pay to acquire shares under the deferred compensation arrangement. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_DeferredCompensationArrangementWithIndividualExercisePrice Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionAmount of cost to be recognized for nonvested award under share-based payment arrangement. Excludes share and unit options. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognizedShareBasedAwardsOtherThanOptions Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionPercentage of increase in total return from voluntary payment by affiliate to reimburse fund for loss on investment transaction. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-2Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480957/946-20-55-1 + Details Name: us-gaap_InvestmentCompanyTotalReturnPaymentToFundByAffiliate Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionFace amount or stated value per share of preferred stock nonredeemable or redeemable solely at the option of the issuer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13 + Details Name: us-gaap_PreferredStockParOrStatedValuePerShare Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionThe maximum number of nonredeemable preferred shares (or preferred stock redeemable solely at the option of the issuer) permitted to be issued by an entity's charter and bylaws. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(16)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1 + Details Name: us-gaap_PreferredStockSharesAuthorized Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionNumber of shares issued for nonredeemable preferred shares and preferred shares redeemable solely at option of issuer. Includes, but is not limited to, preferred shares issued, repurchased, and held as treasury shares. Excludes preferred shares classified as debt. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13 + Details Name: us-gaap_PreferredStockSharesIssued Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionAggregate share number for all nonredeemable preferred stock (or preferred stock redeemable solely at the option of the issuer) held by stockholders. Does not include preferred shares that have been repurchased. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(16)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3 + Details Name: us-gaap_PreferredStockSharesOutstanding Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionThe cash inflow from the additional capital contribution to the entity. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 14 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-14 + Details Name: us-gaap_ProceedsFromIssuanceOfCommonStock Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe cash inflow from issuance of rights to purchase common shares at predetermined price (usually issued together with corporate debt). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 14 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-14 + Details Name: us-gaap_ProceedsFromIssuanceOfWarrants Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of noncash expense for share-based payment arrangement. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_ShareBasedCompensation Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe number of non-vested equity-based payment instruments, excluding stock (or unit) options, that validly exist and are outstanding as of the balance sheet date. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsNonvestedNumber Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionAgreed-upon price for the exchange of the underlying asset relating to the share-based payment award. + ReferencesNo definition available. + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExercisePrice Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionThe estimated dividend rate (a percentage of the share price) to be paid (expected dividends) to holders of the underlying shares over the option's term. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedDividendRate Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionThe estimated measure of the percentage by which a share price is expected to fluctuate during a period. 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. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedVolatilityRate Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionThe risk-free interest rate assumption that is used in valuing an option on its own shares. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(iv) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsRiskFreeInterestRate Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionNumber of shares authorized for issuance under share-based payment arrangement. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardNumberOfSharesAuthorized Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionThe number of shares under options that were cancelled during the reporting period as a result of occurrence of a terminating event specified in contractual agreements pertaining to the stock option plan. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(03) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsForfeituresInPeriod Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionNet number of share options (or share units) granted during the period. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(01) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriod Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionGross number of share options (or share units) granted during the period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(01) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionThe increase or decrease in number of shares reserved for issuance under stock option agreements awarded under the plan that validly exist and are outstanding, including vested options. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingPeriodIncreaseDecrease Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionWeighted average price at which grantees can acquire the shares reserved for issuance under the stock option plan. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageExercisePrice Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionNumber of fully vested and expected to vest options outstanding that can be converted into shares under option plan. Includes, but is not limited to, unvested options for which requisite service period has not been rendered but that are expected to vest based on achievement of performance condition, if forfeitures are recognized when they occur. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (e)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingNumber Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionPrice of a single share of a number of saleable stocks of a company. + ReferencesNo definition available. + Details Name: us-gaap_SharePrice Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionExpected term of award under share-based payment arrangement, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_SharebasedCompensationArrangementBySharebasedPaymentAwardFairValueAssumptionsExpectedTerm1 Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionWeighted average remaining contractual term for option awards outstanding, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 718 -SubTopic 10 -Subparagraph (e)(1) -Name Accounting Standards Codification -Paragraph 2 -Section 50 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsOutstandingWeightedAverageRemainingContractualTerm2 Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionNumber of options vested. + ReferencesNo definition available. + Details Name: us-

gaap_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsVestedNumberOfShares Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionNumber of shares of stock issued as of the balance sheet date, including shares that had been issued and were previously outstanding but which are now held in the treasury. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2 + Details Name: us-gaap_SharesIssued Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionNumber of shares related to Restricted Stock Award forfeited during the period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_StockIssuedDuringPeriodSharesRestrictedStockAwardForfeited Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionTotal number of shares issued during the period, including shares forfeited, as a result of Restricted Stock Awards. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_StockIssuedDuringPeriodSharesRestrictedStockAwardGross Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesNo definition available. + Details Name: us-gaap_SubsidiarySaleOfStockLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionPeriod between issuance and expiration of outstanding warrant and right embodying unconditional obligation requiring redemption by transferring asset at specified or determinable date or upon event certain to occur, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2 + Details Name: us-gaap_WarrantsAndRightsOutstandingTerm Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: instant X - Details Name: us-gaap_StatementClassOfStockAxis=us-gaap_CommonStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_CounterpartyNameAxis=IPW_MrVassilyMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_CounterpartyNameAxis=IPW_ChenlongTanMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_CounterpartyNameAxis=IPW_MonteCarloMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PlanNameAxis=IPW_EquityIncentivePlanMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_TransactionTypeAxis=IPW_PrivatePlacementOfferingMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_TransactionTypeAxis=IPW_ShareCancellationMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_SubsidiarySaleOfStockAxis=IPW_RegisteredDirectOfferingMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardTypeAxis=IPW_StockIssuedForVestedRSUsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardTypeAxis=us-gaap_RestrictedStockUnitsRSUMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_CounterpartyNameAxis=IPW_VariousPartiesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardTypeAxis=IPW_OptionsGrantedMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardTypeAxis=us-gaap_StockOptionMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 78 R67.htm IDEA: XBRL DOCUMENT v3.24.3 Warrant liabilities (Details Narrative) - shares Sep. 30, 2024 Jun. 30, 2024 Warrant Liabilities Â Â Warrants outstanding 0 0 X - ReferencesNo definition available. + Details Name: IPW_DisclosureWarrantLiabilitiesAbstract Namespace Prefix: IPW_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionNumber of securities into which the class of warrant or right may be converted. For example, but not limited to, 500,000 warrants may be converted into 1,000,000 shares. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-3 + Details Name: us-gaap_ClassOfWarrantOrRightNumberOfSecuritiesCalledByWarrantsOrRights Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant XML 79 R68.htm IDEA: XBRL DOCUMENT v3.24.3 Concentration of risk (Details Narrative) - USD ($) 3 Months Ended 12 Months Ended Sep. 30, 2024 Sep. 30, 2023 Jun. 30, 2024 Concentration Risk [Line Items] Â Â Â Cash and cash equivalents $ 2,577,305 Â $ 7,377,837 Cash, uninsured amount $ 1,400,000 Â $ 5,800,000 Total Purchases [Member] | Product Concentration Risk [Member] | One Supplier [Member] Â Â Â Concentration Risk [Line Items] Â Â Â Concentration risk, percentage 11.00% 15.00% Â Accounts Payable [Member] | Product Concentration Risk [Member] | One Supplier [Member] Â Â Â Concentration Risk [Line Items] Â Â Â Concentration risk, percentage 20.00% Â 36.00% Amazon Vendor And Amazon Seller [Member] | Revenue Benchmark [Member] | Customer Concentration Risk [Member] Â Â Â Concentration Risk [Line Items] Â Â Â Concentration risk, percentage 89.00% Â Â Amazon Vendor And Amazon Seller [Member] | Accounts Receivable [Member] | Customer Concentration Risk [Member] Â Â Â Concentration Risk [Line Items] Â Â Â Concentration risk, percentage 87.00% Â 91.00% X - DefinitionAmount of currency on hand as well as demand deposits with banks or financial institutions. Includes other kinds of accounts that have the general characteristics of demand deposits. Also includes short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Excludes cash and cash equivalents within disposal group and discontinued operation. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-4 + Details Name: us-gaap_CashAndCashEquivalentsAtCarryingValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionThe amount of cash as of the balance sheet date that is not insured by the Federal Deposit Insurance Corporation. + ReferencesNo definition available. + Details Name: us-gaap_CashUninsuredAmount Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 954 -SubTopic 310 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478785/954-310-50-2 + Details Name: us-gaap_ConcentrationRiskLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionFor an entity that discloses a concentration risk in relation to quantitative amount, which serves as the "benchmark" (or denominator) in the equation, this concept represents the concentration percentage derived from the division. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 42 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-42Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 825 -SubTopic 10 -Section 50 -Paragraph 21 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-21Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 825 -SubTopic 10 -Section 50 -Paragraph 20 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-20Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 275 -SubTopic 10 -Section 50 -Paragraph 18 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-18Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 275 -SubTopic 10 -Section 50 -Paragraph 20 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-20 + Details Name: us-gaap_ConcentrationRiskPercentage1 Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_ConcentrationRiskByBenchmarkAxis=IPW_TotalPurchasesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_ConcentrationRiskByTypeAxis=us-gaap_ProductConcentrationRiskMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_SupplyCommitmentAxis=IPW_OneSupplierMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_ConcentrationRiskByBenchmarkAxis=us-gaap_AccountsPayableMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_MajorCustomersAxis=IPW_AmazonVendorAndAmazonSellerMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_ConcentrationRiskByBenchmarkAxis=us-gaap_SalesRevenueNetMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_ConcentrationRiskByTypeAxis=us-gaap_CustomerConcentrationRiskMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_ConcentrationRiskByBenchmarkAxis=us-gaap_AccountsReceivableMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 80 R69.htm IDEA: XBRL DOCUMENT v3.24.3 Commitments and contingencies (Details - Lease cost) - USD ($) 3 Months Ended Sep. 30, 2024 Sep. 30, 2023 Commitments and Contingencies Disclosure [Abstract] Â Â Operating lease cost $ 594,133 $ 792,826 Cash paid for amounts included in the measurement of lease liabilities $ 604,117 $ 792,317 Remaining term in years 0.58 â€“ 3.67 0.08 â€“ 4.67 Average discount rate - operating leases 5 - 6% 5 - 8% X - ReferencesNo definition available. + Details Name: IPW_OperatingLeaseWeightedAverageDiscountRatePercent1 Namespace Prefix: IPW_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: IPW_OperatingLeaseWeightedAverageRemainingLeaseTerm2 Namespace Prefix: IPW_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_CommitmentsAndContingenciesDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of single lease cost, calculated by allocation of remaining cost of lease over remaining lease term. Includes, but is not limited to, single lease cost, after impairment of right-of-use asset, calculated by amortization of remaining right-of-use asset and accretion of lease liability. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 53 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479589/842-20-55-53Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-4 + Details Name: us-gaap_OperatingLeaseCost Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of cash outflow from operating lease, excluding payments to bring another asset to condition and location necessary for its intended use. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 5 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-5Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (g)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-4 + Details Name: us-gaap_OperatingLeasePayments Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration XML 81 R70.htm IDEA: XBRL DOCUMENT v3.24.3 Commitments and contingencies (Details - Balance sheet) - USD ($) Sep. 30, 2024 Jun. 30, 2024 Commitments and Contingencies Disclosure [Abstract] Â Â Right of use asset - non-current $ 5,226,888 $ 6,124,163 Lease Liability â€“ current 1,686,889 2,039,301 Lease Liability - non-current 3,945,935 4,509,809 Total operating lease liabilities $ 5,632,824 $ 6,549,110 X - ReferencesNo definition available. + Details Name: us-gaap_CommitmentsAndContingenciesDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionPresent value of lessee's discounted obligation for lease payments from operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseLiability Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionPresent value of lessee's discounted obligation for lease payments from operating lease, classified as current. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseLiabilityCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionPresent value of lessee's discounted obligation for lease payments from operating lease, classified as noncurrent. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseLiabilityNoncurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's right to use underlying asset under operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseRightOfUseAsset Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant XML 82 R71.htm IDEA: XBRL DOCUMENT v3.24.3 Commitments and contingencies (Details - Lease maturity) - USD ($) Sep. 30, 2024 Jun. 30, 2024 Commitments and Contingencies Disclosure [Abstract] Â Â

2025 $ 1,535,511 Â 2026 1,533,918 Â 2027 1,586,572 Â 2028 1,459,409 Â Less: Imputed interest/present value discount (482,586) Â Present value of lease liabilities $ 5,632,824 $ 6,549,110 X - ReferencesNo definition available. + Details Name: us-gaap_CommitmentsAndContingenciesDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of lessee's undiscounted obligation for lease payments for operating lease, due in fourth rolling twelve months following latest statement of financial position date. For interim and annual periods when interim periods are reported on a rolling approach, from latest statement of financial position date. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueInRollingYearFour Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payments for operating lease, due in third rolling twelve months following latest statement of financial position date. For interim and annual periods when interim periods are reported on a rolling approach, from latest statement of financial position date. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueInRollingYearThree Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payments for operating lease, due in second rolling twelve months following latest statement of financial position date. For interim and annual periods when interim periods are reported on a rolling approach, from latest statement of financial position date. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueInRollingYearTwo Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payments for operating lease, due in next rolling twelve months following latest statement of financial position date. For interim and annual periods when interim periods are reported on a rolling approach, from latest statement of financial position date. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueNextRollingTwelveMonths Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payments in excess of discounted obligation for lease payments for operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityUndiscountedExcessAmount Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionPresent value of lessee's discounted obligation for lease payments from operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseLiability Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant XML 83 R72.htm IDEA: XBRL DOCUMENT v3.24.3 Commitments and contingencies (Details Narrative) - USD ($) Jun. 18, 2024 Apr. 03, 2024 Sep. 30, 2024 Jun. 30, 2024 Offsetting Assets [Line Items] Â Â Â Â Â Total commitment of term lease Â Â $ 12,651,376 Â Right of use - non-current Â Â 5,226,888 $ 6,124,163 Lease liability Â Â $ 5,632,824 6,549,110 Settlement Agreement [Member] Â Â Â Â Offsetting Assets [Line Items] Â Â Â Â Settlement payment Â $ 1,300,000 Â Â Outstanding balance of settlement amount Â Â Â $ 325,000 Pledge Agreement [Member] Â Â Â Â Offsetting Assets [Line Items] Â Â Â Â Pledged shares Â 1,300,000 Â Â Total number of pledged shares Â 2,600,000 Â Â Share Cancellation [Member] Â Â Â Â Offsetting Assets [Line Items] Â Â Â Â Share price $ 2.40 Â Â Â Number of shares returned 541,667 Â Â Â Â X - ReferencesNo definition available. + Details Name: IPW_OutstandingBalanceOfSettlementAmount Namespace Prefix: IPW_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: IPW_PledgedShares Namespace Prefix: IPW_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: IPW_TotalNumberOfPledgedShares Namespace Prefix: IPW_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionAmount of contractual obligation, including, but not limited to, long-term debt, lease obligation, purchase obligation, and other commitments. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-3 + Details Name: us-gaap_ContractualObligation Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount awarded to other party in judgment or settlement of litigation. + ReferencesNo definition available. + Details Name: us-gaap_LitigationSettlementAmountAwardedToOtherParty Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesNo definition available. + Details Name: us-gaap_OffsettingAssetsLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionPresent value of lessee's discounted obligation for lease payments from operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseLiability Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's right to use underlying asset under operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseRightOfUseAsset Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionPrice of a single share of a number of saleable stocks of a company. + ReferencesNo definition available. + Details Name: us-gaap_SharePrice Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionNumber of shares of common stock subject to repurchase or cancellation determined by relating the portion of time within a reporting period that these shares have been outstanding to the total time in that period. Common stock subject to repurchase are outstanding common shares that are contingently returnable (that is, subject to recall). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 260 -SubTopic 10 -Section 45 -Paragraph 13 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-13 + Details Name: us-gaap_WeightedAverageNumberOfSharesCommonStockSubjectToRepurchaseOrCancellation Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_TransactionTypeAxis=IPW_SettlementAgreementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_TransactionTypeAxis=IPW_PledgeAgreementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_TransactionTypeAxis=IPW_ShareCancellationMember Namespace Prefix: Data Type: na Balance Type: Period Type: EXCEL 84 Financial_Report.xlsx IDEA: XBRL DOCUMENT begin 644 Financial_Report.xlsx M4$L#!!0 (,B#;ED'04UB@0 +$ 0 9&]C4')O<',O87!P+GAM M;$V./0L",1!$_\IQO;=!P4)B0-!2L+ (/>QLOD&1#LD)^OCG!CVX>;QA&WPIG M*N*I#BV&5(_C(I(/ !47BK9.7:=N')=HI6-Y #OGDK7A.YNJQ<&4GPZ4A!0W_J=0U[R;UEA_6\#MI7E!+ P04 M " #(@VY9-&?I4^X K @ $0 &1O8U!R;W5I+V-O&ULS9+! M3L,P#(9?!>7>.FD!AZC+96BG(2$Q"<0M2KPMHFFCQ*C=VY.6K1."!^ 8^_G MSY(;$Z3I(S['/F DA^EN]&V7I EK=B(*$B"9$WJ=RISHGW-^RU3%JU4A1"%6^TK(FDM^_SZY_O"["?O>NH/[MQ\970=7 K[M07U!+ P04 " #(@VY9F5R<(Q & "<)P $P 'AL+W1H M96UE+W1H96UE,2YX;6SM6EMSVC@4?N^OT'AG]FT+QC:!MK03621A'^_1S80RY8-[9)-NIL\!"SI^\Y%1^?H.'GS[BYBZ(:(E/)X M8-DOV]:[MR_>X%#BVR]*+ M41B1%G\@M MNN01.+5)#3(3/PB=AIAJ4!P"I DQEJ&&^+3&K!'@$WVWO@C(WXV(]ZMOFCU7 MH5A)VH3X$$8:XIQSYG/1;/L'I4;1]E6\W*.76!4!EQC?-*HU+,76>)7 \:V< M/!T3$LV4"P9!AI@S M&L%&KQMUAVC2/'K^!?F<-0HACA*FNVB<5@$_9Y>PTG!Z(++9OVX?H;5,VPLCO='U!=*Y \FIS_I,C0' MHYI9";V$5FJ?JH,@H%\;D>/N5Z> HWEL:\4*Z">P'_T=HWPJOX@L Y M?RY]SZ7ON?0]H=*W-R-]9\'3BUO>1FY;Q/NN,=K7-"XH8U=RSTS0LS0[=R2^JVE+ZU)CA* M]+',<$X>RPP[9SR2';9WH!TU^_9==N0CI3!3ET.X&D*^ VVZG=PZ.)Z8D;D* MTU*0;\/YZ<5X&N(YV02Y?9A7;>?8T='[Y\%1L*/O/)8=QXCRHB'NH8:8S\-# MAWE[7YAGE<90-!1M;*PD+$:W8+C7\2P4X&1@+: '@Z]1 O)256 Q6\8#*Y"B M?$R,1>APYY=<7^/1DN/;IF6U;J\I=QEM(E(YPFF8$V>KRMYEL<%5'<]56_*P MOFH]M!5.S_Y9KF4Q9Z;RWRT,"2Q;B%D2XDU=[=7GFYRN>B)V^I=W MP6#R_7#)1P_E.^=?]%U#KG[VW>/Z;I,[2$R<><41 71% B.5' 86%S+D4.Z2 MD 83 >LX=SFWJXPD6L_UC6'ODRWSEPVSK> U[F M$RQ#I'[!?8J*@!&K8KZZKT_Y)9P[M'OQ@2";_-;;I/;=X Q\U*M:I60K$3]+ M!WP?D@9CC%OT-%^/%&*MIK&MQMHQ#'F 6/,,H68XWX=%FAHSU8NL.8T*;T'5 M0.4_V]0-:/8--!R1!5XQF;8VH^1."CS<_N\-L,+$CN'MB[\!4$L#!!0 (M ,B#;EF]9L7YU@4)X? 8 >&PO=V]R:W-H965T&ULMM9EK;]LV&(7_"N$!PP;4D4CYELXQX+C)%JQUG3AMT0W[P$BT+502/8JVDW^_MEY(MN0'UVA.J+XENYY@/;SHBASNIOJ4K(31YCJ,DO6JMM%Z_=9S47XF8IQ=R M+1*XLYJYAI.U=))UTKP(!/%D<-KD6D=Q=M6CK<.$A7*ZTN>",AFN^%'.A/ZUG"LZ$61/? [%+CTZ)@;E2Y^T/L@;K&SY=1FOTE MN_S9KMLB_B;5,MZ+H01QF.3_^?.^(HX$C%4(V%[7@EHIT+@[059S3EYR3*L M=USST5#)'5'F:7 S!UG=9&]@"1/3C'.MX&X(.CV:R*U0I$W2%5#$+[#K93P'8P]]$[Z6]@B&KR^+(6-E)<3MWVO0T) M5=5$ZA9(7;1,8^),J;,B"]M3+A^P:/45A435%83JE=]*AJIIX_0*O?V8W5!S>%]ET7\V'>U6V'RJK'3@H ?G PN7K:\:W.V>VOA0M34T^ZI9O3_=_$7X57%7SG3"#)NS:$'%97<:CA$#18DTV2KU&Q'KL";MVV^VU M/=<*BBKK@K(2E*$ENTETJ%^ ,Q)DNHF?A++BX2:N2]L=U[NT=E9<6Q>PS#(4 M30\'P >Q#$V<@3:=\MC>AKA1.),[B$5WB7]AQ6PBQ- RQ5 \A^PQ)]I%738 M.TBFS^1^\6(%Q:U<:,Z!Y[I]9N5L(MG0,MI0/)OL.1_Y,[D+ #9!P&XIV\.!^0]/$<^)G9.W'+0OQR02[V" MBE/PU6B%;B(F#-HX$>Y2ZS N-T#3_R5)).-SV.9++F5N(F8 M1,N<1/%H\YJXZ-,S);=AXMO;&?>0E5N8EAD>W;PP2NJTM:IB9V(C5EG$KP:C#:2(BL3(B,3S9/(8:TI]<$,I^>?J5S(6_4="25DC<:2)C MF&Y@*$O_FQ6TB9#$RI#$\&0#W]9!F"S)_"5^DI&5#S>XFWVQ8C61B5B9B1@> M8 X-1FZ>_15/EJ(RXIXPFH[G[\;6Y2Q<6)>P3$'LK!1T^"K+%T:REH27AOV[M\X3C5^O"[P17U>4LHP\[*_K<)5JH?+'??''R [B5$W>LXFPB[; R[;"STH[Y MZH0,"^_]I53V^0;WF)K,/*K,/.RCKSF$<1N=ZD<#NU M]UK&PO=V]R M:W-H965T&ULM5IM<]NX$?XK&/6F[)%\HS[P38I+9;/+H%]G@5\]:3:KJU: M" V^-;7LKA=KK3=OE\NN6(N&=V_41DCSS8-J&Z[-;?NX[#:MX.4PJ*F7&$*ZM;'@E%ZNKX;/;=G6E>EU74MRVH.N;AK??/XA:/5TOT.+Y@_5XUK;#Y:KJPU_ M%'='"?]G?!25HV07:4D:,7#]>(]>GN30#M@L/A/)9ZZHVM@0[E7ZJN] M^51>+Z!%)&I1:.N"FS];<2/JVGHR./[8.UT_]Y"-X$<\\[<:/J M_U:E7E\OV *4XH'WM?ZLGOXI]@&EUE^AZF[X#9[VMG !BK[3JMD/-@B:2N[^ M\F_[1!P-0$E@ -X/P.<.(/L!9 ATAVP(ZR/7?'75]B?06FOCS5X,N1E&FV@J M:5_CG6[-MY49IU=?)._+2HL2W"A9FM>SN^I4797 P N (4X\PV_BPW_I96CXT@1] MB!P?(L>#/Q+P=].WK9 :*XS@?G"V8U/_./M^GK;;7@AKA=F 76BW8K%ZJ]_M012^\P7W2LXFH9)#J"3F?77#NS7@L@2%O1!_]-66UR9V7] [3W3P9&O =H73 M+",PO5INC^-Q[3*298QD![L)U.0 -8E"?5\4JI=FHK6B$;F?2TN@!1>J#M/ MZ1$$A''&$,,SK![#)$L@S(D?;'H FT;!?I);DT755J(+@DR=9S-*69)G,XRN M'8)I0G$6P$@/&&D4XVTK-OR[*;PFIW8**+T6K:DLQY,_")XZH#"#+$?)#+S' MCB0T)8D?>W; GD6Q_UMI7L^P^F!F[N,I(9CE;(;3-20I1# +S5IV ,JBM>0W M)2]/PV2O64]>R=DDW/P0;AY]+P/9 _4 ^DX81!IC]+ZPTH MP@FB@06 X$AQ\,02,*JGU=^'^6^KW\8NA^"DWWN;S!*204)G>'UV&60L,)?0 M$26C*-Z/XD&8;)9 \V^G5NC>U00$S&&*Y_7:8XB3)*5'A7T*=^11%.6NU3^4 M*I^JNO;"PQYX)$$(SN&=-IS"&[D/QSG*:A%S^R'XK3WZX\GPG6 MPV\44IRR? [79XE9BG HNR,5HC@7[@!'0+H\EF"2IPES9H!K:0#F*4M#JW_D M/)2=I4OKBM]7=:6-N/!BC5+G2]GDM;Q-8Q[I$T7I:E1]1JI$)=_>ST1.D133 MW)E%KB&RZA A&GA!(_FA./OMUN@>Z4Y4\:)H>U.P3[TSE^*,_L@PGNLIGR%C MDWDX[7E&+L1Q+OQ5F]W@/.[8>\(VA_E2"*&#_:3=%/M(D#A.D)_%5M7;2CY.H >78-R;OU0 ;T?LLFAJ LI(M'HAH9%$<9]%/LE"-L/))=-$9XS*C(9JG:G+I.1%!>>J\--#;NT2?(DS8F#UC5,4I@S M&%J\([WB.+VZJO+4/'/),H-9QG*G@KJ&4XMQ<4^U=P-(UXI&82 MW^>]TZKXNE9U*=KN;^GT_[[>9B\ZG;O:WF;!GVTX1OG]-OV>0^AL^%?@!_@ M&U/^K0H!6U[WXAW \,*(!_L#NC5OK9+MM9$QU9^B? <.'U9=9Y7ML'78Z\[T MTJ6M?5R#.[.'1HKDW6OAY5WZP^J67(K;-_X&XO#]?J5&3:4I&44#BHL#.?"7# M^4 LFA"'+DB:7[_S]FQM49ABLHFF?GE-DT0Z,:(7$U\KXL*WNV9DK9AEM,X]DV_4]BE>*B* MRM_9$[=?OS3M8)HSY[#:PHQ@334S9!119"XBAC4DZFXK:IK.UN$P03)RUXK$C#,,058SB@9QLR@^YW9\J,94J[4]Q-T:6:$Z?ZY=:7") M:9I0![G/T$88:-')]"'(.1JBFU1^$:[\KB[")&$86=N>"Q-DTLA"V1_K]X^UC)#M3BP0R%;S*3AG9W M2KZ[T6HS'#3?*ZU5,URN!3?0K8'Y_D$I_7QCSZX/_ZNP^A]02P,$% @ MR(-N65S'2('E @ ^@D !@ !X;"]W;W)KOJ*(&4ZI[,0.";M50I M-=A5&U=G"FA<.*7<#3QOY*:4"2><%6-+%^9QT*B^\,=GJO M36PH-U+>VLZ7>.YXE@@X1,9*4'QL80&<6R7D^%V).O6@[FA M&A:2_V"Q2>;.Q"$QK&G.S97LJ4E9S&UPY>44Q$!6=DI-'F[I J$2<"P MB/)WY#UY35RB$QS5,]<@D=5UHVKVRW+VX,#L*\AZI.^=D< +!BWNB^/N7W-Q MR-W%/-3)".ID!(5>_Q".P9"Q1@V1:_*)"0R<44Z64K.BYGY>W&BCL/)^M85: M:@_:M>UV/-<9C6#NX'[3H+;@A&]>^2/O0UO@+R362$._3D/_F'JXQ)T$2N'B M8_E%MVQ2:UQHV8_&-O1ZGN?/W.U^/*>L&]"#&G3P--"R#@G- M32(5^PMQ&W"I.=Q#P6]>\7O W,&P@3VLL8?/PF9:Y^W(PT!1H0T7,Q*:-=*22])A%@W1LJJ03FI*2=/ MH.Q4J)-'F?(G[97:Q;)!/:VIIT^G/E$"TT-LF-D5IS5-]+@R5\T M$[R<@;(&^'XMI;GOV..ONZ%_P!02P,$% @ R(-N62P;"R"(!@ 3AX M !@ !X;"]W;W)K3+$!!N06#R%YR4ZN M@7#ED=(OXF867(TTP8A$9,,$A,]_GLF41)%XCR^EJ"CZIUBX.GU$?TV=YX[M\^AG9$JC3V" =EP0"LO4/$5O1EP^D=,@0>!L:9?E?\%+8FMQX<\@8CQ,F(HP>2_E_0SZ.3>X3_Q"$C 1@2I. AZ>XRF@4!KYX[#'^P^/&M,D"W8+$GJ2_F/P-GX-[["[SY_>WEF'$B FZ*5]Z4[P4];P4@SN:L%T&7/[* MH#E^S!VHO$!'+VZ0$M C^W. M7< :4B7\)G^^'"LH(.K2<4Y'N[!6[D/[OS>M]60S4XS4Y2/%HKW(]OZ&7(WXJLQ(^DQ&DS]^@Z;V\RM@< :3NJ5D[H*?;*F MS(_X2GXFR8%D,E>+\68^7I23YPET-,TV$+P6[N& MG)]=\;.5>;-8NJOK]6S^'KB?E^[<<[T+&4U[R-09"SAKU/YZRCCX7$5#9,G MX"@7 B+N;1TEC"G M%,Z0I9LZ;A<2F25$IFU:5@_96FJA6FL7ZP_N"LSFT\6=]Z4ZU7>DPPJO4A M-=VNQ1>JU7>6,,)QF3J;=,FT8\".\D>=65RH1M'F"MTEW[XJ]&79FM%FW34[X\71,/IHUT(+E;I6E)H;]W:Q'W]6=ZIE5!- M%B:?8]1)+8DE-$Q>]'$/X5HIH5HJ>=/R,/-X102<\PEE[L3<[6EG8%<,3;ZT M8&<5=NV0:&=Z"CJ])1.I)7/NKH&8:1DYU-6],Z1AQ#NI%CV9)42V@_LD$M42 MB=>2>>K;<,_"5-:-")A6=VDA+O")RI5F^S_6#6)UM*(U-)XG$EPO5ZO9C?W MZ^N;CSS^"S!,+CX5.G0N)2V32@TYR&[KNLR2SS)/EY[*AFJI1#\BE3QCEROW M Y?)V8/;GQ:#BN50:$W':[%$:K&\I2D)GQ*P.:0I23;? 6\8DRSRBXVDX-]#MH452#442:30,S6BW.#([2^MI;U"MGTBMG]UHO3KU)#])-)NWE.TR+[/DJ6>A MOI82U:**U**Z3&EPV##@^'1')P-]W)'XDZ3]2NDJ@5R?>0&A-MVM51M9/;P0A MI:"_VM&!T)J.UCJ.U#I^C&^6QU>U^8"ZV@QM+G-Z1PXEENIM(52K.')^>6,(M*1N!5\=G(+3F?F3= 6!U!W",C]@>DH8%=\7=<:"EZ^T/>XFA>E,(UUT 5GHN :N[A"[J5@CZNQ3KTZ* .A-=VN.PS\ MZYOD>-!=\]'0F@[7O0A6]R+'./?70K-S'F%J&%KM;PR)73L)QREH=BE[G1X&MYS?P8EH<;=8PQ4GKG9\^A4D&(K+ED-JYQ6&PO=V]R:W-H965T&ULMK55=;YLP%/TK%INF36H#X2/IN@0I23>M#UVC1ET?ICTX& MT#2E42?U!>S+/Y4!:/)0Y%R-G4SK\MQU59)!055/E,#QRTK(M@FJ3"[3L>,909!#H@T#Q=<&9I#GA@AE_&DXG79)]P?[]B_6>_H94D5 MS$1^QU*=C9TSAZ2PHE6N;\3V.S1^(L.7B%S9)]DVN9Y#DDII431@5% P7K_I M0U.'/0#R= /\!N ? L(7 $$#"*S16IFU=4$UC4=2;(DTV[MN- 2OS+$Z?B6TRIE&E(R$SS%W:E'2N0LI2:\T/C";=.*B!6Y+D%24W]%/LZI MQ' &FB4T_T1.R7OB$I5A5(U''7IFKX<'1^0$;9T#RQ>\P'?)$U' 8S7)K\E2 M:8FG^'=7L6JRL)O,_-GGJ]J0)C!W\=17(#3CQAW?]@?>ER^D;D3WQ';:^PV/L M\9W]C_ <339XM[@0&IW5MBM<]CJ']/ZWSB-U M';Y*:7?6H5)W[T8M0*YMHUD177]1W41MM>-K%7^$%\BCVN;DF/-'6#O*)RMS? >S6&%E%YOB!LMZZ933[0H[;V]%!J[@!UFV*=!F@3\OA)"[R9F@;;SQ_\ M4$L#!!0 (,B#;ED=F+XX< 4 !L> 8 >&PO=V]R:W-H965T&ULK5E;]LV%/XKA#?L L2U2-T[QT'KRUH'MN2=7L8]L!8C*U5 M$EV23MI_/TI6%(NBF+CCBZW+=SX>G@MY>#1_H.P3WQ$BP)>RJ/CE9"?$_O5L MQC<[4F+^BNY))=_ <459B(6_9=L;WC."L$2]+&7*<8%;BO)HLYLVS*[:8TX,HM\HI<,< /98G9U[>DH ^7$SAY?'"=;W>B?C!;S/=X2VZ(^+B_8O)NUK%D>4DJ MGM,*,')W.7D#7Z?0KP4:Q)\Y>> GUZ">RBVEG^J;=]GEQ*DU(@79B)H"R(]] MLB1%43-)/3ZWI)-

NS%KP]/J1?=U,7D[F%G.RI,5?>29VEY-H C)RAP^%N*8/ MOY)V0HV"&UKPYA<\M%AG C8'+FC9"DL-RKPZ_N,OK2%.!! :$4"M %($W&!$ MP&T%7'6$<$3
:P4\=01W1,!O!7Q58&R$H!4(% $X-D+8"H2-LX[6;5RSP@(O MYHP^ %:C)5M]T?BWD98>R:LZ%&\$DV]S*2<6'RM\R')!,K"D529#['C%:9%G MN'Y\(^2?C#W! ;T#RQVNMH2#O)
(OZ.;3CA898?Q'D'P^Y.(KF(*/-ROPT_< _MSV=":E>/,=NTFKP]:H)&-%G2LJ0M+?C[/2EO"?M'0[,TT[S)Y'1DD.,"7.$\ MFTI-
EWB?"WEO(%V92:^)D%DMK9%@5N75EINX$C/7!UIM:"48+>2;+7A7"<((M%R;&]3-3_GWY#KP1@N6W!X%O"P($E9-GTFDFUM3,^@>5-NN+S61P=1&&N@A# M#8\WPO.6;/.J-
II<,@<;%N,?%@0 LP&^'ZA5PG0N '.3J0N9('334]:IZ MOT!Q"-%\=G\;$3I4@#P?.7W@:@B<1J&#/$]A3#1 Y,70[\/6&EB H.OU8:E& M/R<*O-"#';!G6KHQ+U7OF:[_&&7$[D
M9L@)NR>3Q0_?P<#Y19=H-LD2FV1KFV2I);)>6'A=6'C&L/@@*YB"%;>(BG$$6!KZ9:H@&BR V4A+2D5JI7*W;]D8SU.]?X1MXRA_.!<(PBI0E;V5IN,02S]H23_KL]'N.##I'
M!D9'RCI85KF5+-&8W&/N^@-V8NF;NHVT OP5"G+S54"S)MK^*+" M)=1MP1[R'#4YA\!I'$=1["MF231 %(8GR];10!I8@")@:5#&(R#&/F!KS=T
MU!DZ,AHZJ;*1JN59PT8OK5J,&IQ;M=@D2VR2K6V2I9;(>C$1=S$16SDG>+JH MB ?IYD(W4,)Y&0]BQW6]P(TB5TFW(7 *93PZ@:-0)AJD&R%'.0&L-3 $'<]1 MZI=TB).C2@.[KC[AH/-
TSG?LG!6T]FW) ,;Z! .3B*U;0SJW%NWEEE2ZRRK:VR MI;;8^N%QT@:"WWQF,(N>4;#8(EJU1/U\,Q?)FG,D M@Y_Z*-#<2#GG[&"F.L=E:+@B.7XA@;A#$D:>6.!KD%"
(DMW2U,Y#HH%Y=O:B+J :' M]3%XM4 Y0+I.M%:..14 M#I_Z*]#<8'G9R4)OXF&G8*S&^8;>A*'&L"/HOOD0=DN%H&5SN2,X(ZP&R/=WE(K'F_K; M6O<]>/$?4$L#!!0 (,B#;EEPJUN;G
@ & &DE 8 >&PO=V]R:W-H M965T&ULK9IM<]HZ%L>_BH;=V;EWIA3KP4_9A!E*2,M,"MF0 M].Y;QQ;!6]NBMB#- ?0KV0X"2U:33OJB 7_D_XJ"=T'YLL^?6/F]VE##*P<\\
M*ZJ+P8;S[=EH5,4;FD?51[:EA?AESZ8KR M^^U-*;Z-#KTD:4Z+*F4%*.GZ8C"!9U/BR@:UQ;>4/E5'GX%TY8&Q[_+++/+D8 M.%(1S6C,91>1^+.G4YIELB>AXT?;Z>!P3]GP^/-+
[U>U*9AZBB4Y;]E29\ M59SE;6.A($^+YF_TLQV(MHP:B'W,#U#9 W0:DIP%N&^#:T499[=9EQ*/Q>0"FM16_R0STV=6OA35K(M:5SQ4OR:BG9\?%]$NR3E- %35B1B>II/%
MH!1NOO@,)M.[^;?YW7RV.C,-6],M,7C$02[:BY9X. MQO_Z! 2TN)/L"AZ>@\P8IYU M.B^IZ#.1.HR;S%@F(?8/JGVKZGFQ%W/,RF?
0CHA)H:_?.@B(3SH*=3/HN#!$9H7!06%@53@MJ4B^ M3AS+&J77$6?Q]*J"<@9KD,RE\&:-OE:>BYH>=T%!OL M1,(*@IX @$?\A5;1GT6I)8=85&2BY"@$\\N2%O&S$!UOHN*1
I%KJ#&1MCV[M)PDR0##H+B^#84]@0*1T(ZONR7$&$)6!2HH9%3, 2ED_R1]$"@5155%N]@%I MTER$7*RYH-MY@0L=K\I9J#W) MTN@AS6IR&<5;Z?Y6%BK M2@QV 2;(ZRE*H&
(LM$/V!5=]J&+L'(.6+:J4+%4V@'ZB5= M4Y&=$L"CG[8UK<-RZ!$2(BVI@<R1{\@[%&JN KM8+TIZ39Z;DH\&>^,;VC9 MYE;>2O\@ZSVC?IVC0P^&3MC%F,$0.L3S0K]O^(NM(-W(3--
JW:K?#&JU6&J MC;-NXCL$]; +*> B.W"7]:@61UK[@P(9 (I10&'!J\$N]&!/;8 49I$=LX[AGC2*563G:C.FK*,X+G?TETD;Z8@D M#N[6B :KH0A:8=@3M$BA%-E1NNR4 +_2JZ-
OZ!+HDNXR,QEZ 1:9HD>QHB2R M;U/GA:@3J4QGU!X9Q, &C>4&JR%TO1Z6(P4P9 >8W$R_<3MJ=$('UQ"*\?8(M[CJB6Q+'19CT, XIQB'O32HU)R/(RLZW5B3OU=OI*"B.(CM'C^DD
MZGY0L35_BDHJBL\]S=BV;VN%3+QT$"3=A&^_O]D_8'--@1?9P7N(U394V\WB M*Z+3 %VS;Z_>Y2*%6Q2^*2ROYHO)8OJ:L+1B ,UA^4ZJG1Y:*IQC.\YO7F)2 M;N?6HM1[V>
76>T;ZPQ#JRAQBYCM.=.OO]WQZ66.$?V_%_4[*8TD0LMY+E MH-J(/=^0TS('&8L*>99=TJP^[MY&)7\V.FG;0[?NZ2;(J?^9XQ.KH@#;BP(U M,\7OB3=
GP38U2I:DR&T^G!T)FZO#HY]$/C*TZJ21W,%XT;D8AWZVG@;ZH+ M=_NUJKH V^N"TW IZ9YE^[JN$0-N%*N3'[JGH]9*_HVML'4%J"("VXN(X^%
MA4.&6H$X1H\,EBZR18PJ%K!]0ZRQ1'V[V%F"]1WP$&,G,,2[P=)U;#&D((_M MD)]=7/ M!#VE)58,Q_8M-&D$U4RRE+C&X8MLG8]P/8]CD$\-1MNO[^IFCR=!'(>P[PB(*LP1:ZZC5_RK
M$#RY!I?SU?1ZN;J_GWD\5*EEO+A;G6(E;$O[76 M>J_>3D=*$9W8B5X_2-]&:5)O -+#/M3HN [E;D:PFIQ*5, F=F!W)8J20U3R M1H&&0VS7U[:5!K,^D4?/F>VDOM4?,XA=E'RD^UBD?
PML)#LJ'^?*>DG0H^=I MA?DYM6$[CWWB:^G +O'M4"<*ZL0.=9/W4?QCE\I#VEV1R-,Y^O0Z;W_C^3(P M+BQ7>VSO01P&W:D>';VTDM/RL7Z7IP+U,5WSYL?
AZN%]H4G]EDSG^B=X-FW> M^E'=-"\A?8U*D?@KX?5:=.E\](6TLGFOI_G"V;9^->:!<<[R^N.&1F+8I('X M?Y-M'\$&RGV;X]MI.&;LHJA'@3/]W_Y[N+[^)&R#M5 &AT MSRA7B5=H7#
[4\Q(R;TT=GLK MF<:BUK3DL))(U8P1^; *IK$&WN'C9MR5VB[@=.X(CM8@[ZM5M*L<$_)2P9< ME8(C"=O$NQC/EY&U=P;?2FC4T1S92#9"W-G%59YXOG4(*&3:$H@9]K $2BW(
MN/&K8WX]E59X/#_0/[K832P;HF IZ/L)*W([GO\G D,)QA0=)@]>"Z!E!V E"%VCKF0OK MDFB2QE(T2%IK0[,3EQNG-M&4W/[%M9;FM#0ZG:[( ]HKM +I7@3/ %V6*J-"
MU1+0.;I=7Z*SEZ]CK,UE5H*S#KQHP<$SX!!=ZX+A3[P'/+'>FR<[#T-#IXN M@I/ -50C%/IO4. 'T8 _R[^7AR?<"?O$A8X7_E/B?GPE&PH_A]+68J-AK"W:
MN:I(!HEGJE*!W(.7OGHQGOKOAV+^3[!'&8CZ#$GZ.D7TV.N>"88H+//0JG! M1)(BI@YA.\H^/3<_X%TP&\=X?QS)@.XFTGXTEOV']CQX[[ES/4"A3-1< MMZ^IW^W;S(6KKB?["]-
^VF[Q!]/VKFLB=R57B,+6(/W16U.\LNT'[4*+RI74 M1FA3H&Y:F!8*TAJ8\ZT0^K"P% 1-.?T-4$L#!!0 (,B#;EEG7QF"0@(M) & 8 >&PO=V]R:W-H965T&ULG97;CM,P$(9?Q3(2
M5^PF34^H-)':!40E%E7M A>("S>9)-;Z$&QGL[P]MI.&@MJLU)O$A_E_?S.1 M)\M&JD== ACTS)G0,2Z-J19!H-,2.-&WL@)A=W*I.#%VJHI 5PI(YD6(2/"SM:E,8M!,FR(@7LP7RM
MMLK.@MXEHQR$IE(@!7F,5Z/%>N[B?< W"HT^&2.7R4'*1S?99#$.'1 P2(US M(/;U!'? F#.R&+\Z3]P?Z82GXZ/[1Y^[S>5 --Q)IUFIHSQ6XPRR>G-S$XV MGZ#+9^K\4LFT?
Z*FC9U$&*6U-I)W8DO J6C?Y+FKPXG ^IP71)T@\MSM09[R M/3$D62K9(.6BK9L;^%2]VL)1X3[*WBB[2ZW.)!M;W@P4>E DHZ) *Z6(*,"6 MW>AE8.P)+BY(.
[=UZQ9=RE,J=$'D4'VKSZP9#U>=,1;1X.&>ZANT3A\ M@Z(PF@SXC?MTQJYO?$6ZZ,=G&XTV!KC^>2[WUGIRWMK=GH6N2 HQMM=#@WH" MG+Q^-9J%[P;
)SWX9,@]V=4,T"@\3&]&I]!HE; M#OI\D>+F"KAATY?@9CW<[*JJ/8"R=XE<8!OV?(EMWK/-KR[<,-^P[T6^X*1+ M<%"%[X4:I;
(6IFT8_6K?;E=ME_D;WO;J>Z(**C1BD%MI>#NWGU.U _:^=&%GY MGQ.0QG8P/RSM+P.4"[#[N93F.'$']#^AY]02P,$% @ K(-N60?[=FE7 M!P R1(!D !X;"]W;W)K&ULO5A=<]NV$GW7
MK]A1IYUT1M67G323V)ZQ%3MVKYUX+#>]TTX?'('(EHH$ %@"M.+_^'@ D3:6* MFW0Z]\$R"0*+W;,'9Y<\V!C[WA7,GCZLE7:'_<+[\L5HY+*"U\(-367+5>"WM_PLIL M#ON3?C-
P(U>%#P.CHX-2K'C._N?RVN)NU%K)Y9JUDT:3Y>5A_WCRXFO_S(\3 MWDG>N,XUA4@6QKP/-Q?Y87\<'&+*FO\0 6!/[=\8R5"H;@QI^US7Z[95C8O6ZL MG\78$B4O(&;,ZYCN=IL)<9Y>
(O;>JYXSYEE?-F M72^&!VNITW_QH<;A2Q9,ZP73Z'?:*'KY2GAQ=&#-AFR8#6OA(H8:5\,YJ4-2 MYM[BQ<0Z?_1&^,HRF24M*H=GSI'0.2'+0LN/(B!W,/+8*$P?9;71DV1T^AFC
M>W1EM"\J<\^WU(SC8>CEMO#R9/FIPSN60]L8#FHZG^X_8VVNCWHOV]CYC M[VTGO '-C'9&R5PDGB#\:\N.M4\#P.9,:J$S*13-,<@@I7?TV_'"">0M: ;X+ MH>3 _FX'PE%
[X4J1\6& #'O9.^X????-Y-GXY2/A[;?A[3]F_9\F]5&CNUU^ M8SS3A'Z@+]B2Y+79L*4+G0T'%/2$K;JG]]IL@+JCDU]O;L_KIX+>\)W(12\S MMC0VK7_B"Z;OOGD^G8Y?SLRZ%/H^WDU>?
C^@#2Q(W4QG;*WIN+12T602>#-Y M/J1;K*\7DG2$ITAJ*12\8+V"!N4P06$7"-1[]E*O4F.1.*.XAM Q$J> U%6;- M UH)FW,BC,$B"X,FKS*?0A=9!A2,E>PHJ"VJ8V_,=87= Q#,A-
#>JOI2MS3 MY'FD-YSU'3=%]F>,@8_<$W-BZ0I8!=HEM[X258J$8&WE& MCCS"\@YH%-LT40T-ZJ*> :HZ4D-:&?& ZA"UQ:VH96Z-Q-*(H5:BA0_7,EI M
9]T)$'$4&I$C[6N$)8+HW)XVSRLXQO2,="":NCNHZ+:;"\[$FKN3@U^3'U\Z MVL"82O'G/562%Q+B8*)_X.T0![95;2>9DY"M(H2&0(@NTM>JK.CD,<*0:XV%6!PYYB"=L# M?]&?1DJ>\
<(F3H[_GI,Z*?^_Q,Q:6^8F]AI7C'.RS=#7\ZLO9&:&%CT5,+) MW#J8HU()'SRBB!7.=B!$HG"'JW&[2QCA'&C4EO; L<24L,&6QC:UL+<]MU-0 MMXF\7900<9X]2AX@$'>I4^NB6N,=)?
4([M/T]AY)[]-=Z=V]$KW:#P"%#M#6 MFAC5\%CCD BZK)/9)"@-=Z2?NAU,W0YA?J4C]+"MQ*:5UQ.P6KJ"WDF[0]P7 M3B%4UVOUZ=W%@V497FE@/$=GRNG(!Q-
:AWMB>1L.KA+;+:T$.CPCM3A9[>E MNFTF'C>/'S;+8YG: =TBY7S!?L.LNT@.Z)<"T(3J9+&D!BH@@C :RK>X=><^ M;/OI:"@GO9H4=67"^9#T*TQ5T9'_2J:? LV>>+/B>#8C-
%U+*>'UQG.(*\P\ M()DR.* SZ/:IXK((>M3Q_CQ4VO_@I]<>VU?BWN#L0-=/JUL&!?/2-W"A$:/,)KRDZ7 M4\1*D5E]5^6T\/RKPMCB]C*9-U&YII-J;4M &ZXK!9*9F&368&3U*;]^F;6
M:>&3HZ&SJ%N#IF:FUB$J+\0. M?2YNSM:6.@]QD$DL2$F:UH! 984ZV*-!+J M, 126)R 5?UVE[Y2Q+.*H***["<52?1I]"U4,.A^Q:GKAZXMH4B]".?7)SGA
M6HOA#K&X[(@%L&MQ>'4^;V"(;G3RT6P^2-!O"Z39#FU(N]X^1YW/"WAI6<6/ M* Y^5MJG+PWM:/N=YCA]GGB8GC[RH%N&L#E2O,32\?#'IWVRZ<-)NO&FC!\K
M%L9[LXZ7!0N$'R;@^=+ W?HF;-!^O3KZ'U!+ P04 " #(@VY9X+C$:?DK M "MA@ &0 'AL+W=OF:AZ\]SRBB!7.=B!$HG"'JW&[2QCA'&C4EO; L<24L,&6QC:UL+<]MU-0 MMXF\7900<9X]2AX@$'>I4^NB6N,=)?
P0;*J&_S7?! _1 \].#SQP M)@^<$=R\$4'YQO3FUEI *YJ\%*N^Q^K>"Y_M5KXRJ7 MMZO\8V>=;7K#N&K*_(JO"3SU753K:JE:7I X[(=FKYJKO-M6U?+RKJ7#WN M!-=
[N)1=7 .N9P=V/<] ;IM^[?*W36G+]/F'<)_C#,]QNNS.Q>\LMM9?GY: MY&>G9X_N6. []'T>LA:S]W6 M+.T/#[:(Z.[&/GCU][_-GYR^N /:1Q[:1W>M_GJVB7?O^DO;V_PL__O?GIW-
MYR_R>X'([@EOFRQ:(IG\DX,G2X-_7E6-:9:5]3,' MCUD0'+W+JV99#Z7->UA!]/E\??+=K,US8Y K.#;/;EBXJJQ,AX#@'W]] Y;^ M79L;FR^L;1"JK>E@LZJAY;H2MK3
LOTZ.4X'^U;,VKKLVC:V,W6]P_MMN=G M(T;/3%U]F5[/\QXN+C_3[_,4Q 8./=O;WH>KD MB'(:^O:570Y=U>L!WGY;KDUS;3,XZJ9R)$AU]:NWEWY=D.T 50 ,;/V#M;=OA
M*6;YAUZ$/OP>-LW+9VBRUL I@N7 >NR MYH"]LWYMX-H[FS?X)T2*G*3,%[O-ZS(<,R0&]U?((8_(6\R M2V^RY=MP9F-1O /U&4?D8)IF@*?O7QO0P7>BEMMNJ02S#I6Q, UH-
OU*@]D(U ME,.9 M'VZ^,E47 !N1.,'ITQ=N^FIF&:,U4($##M>;DLGJ_604P5DT)9(K*5+?0;_*7 MVJM!!I)LOAO0\-6"(F*J6N)MKJ?WF@%9CE$AP7$BZ0K,Z'$"R;? M3\3._BKT#F#M^
H>Q82E*R'H:/GD\].3_P!0:OB3!Q_$![+.%8JTS0)NY$Q6 MFH\5^F']$98_;@R0O\K?YSZ;[:HG)KMIZ($#>-\M9D?]8MT K '%;#L^> MX7OQQ]E52U?PLX4EB_RGGRX+VNFBJ6XJD_\$=
(10WZ5&"@$?EWX'+/2VMMLU MZD!YN.C?F%T+%-W\8:K\Z&H-/\#_C_//=KENVKJ]WH$,!XA^ZLL9[_[& (T" MJ<???A\8.GHR]T\&3CGYG[$*72Z0TD=FRT]V61M0*RN2![#I16B$+7U+F-
=L M^+*$,/WU9^'ZHWN&*UT:M\Y7X"[$0'1^+_@^T#L\C(?%'W%5%)8H]&3/V'R(MD=^-
('8@IDNK/),8'2D@]Z[=@'0'74[T0K6D=8$.W_Y==W6H&.=B(0,56._F^5OP2ZXQDU_!+,0V$^I'2V' MP1%+Z6VB]FIRT?!6G[OFY^1+A:C]#/0I T>,3_QPV6[CUKL\^#%W^ M>G
!Z#B"O\T;/U^9Z?SLW2/?WYX?35:G1@/+A)6-E!!.I0WP%J@>^D*A2+M M-[O9\W05=X ?I; /6_N9(E1Y2T5L]V":6H6M45*8^6S'1;P-\%G9:-OHZ]< M1CM^S9-AD2^&GKY\O#RH"\$:
QRP%"&)$-"R.#7..?03X9\./6 RRU M-3O>&6\#^\&]0*M=7H0)=Z[H<-;+SQ6YZ=G1XOCH[EG$R5).9[+#I, G?KN M2V[L+4H$!.4E)D#D8 !>FQ(NQ^7XAQJER@U@.MKH"&DRJP#O;+
(3B9(TQ8.B M:#)C]H;[KM#!I4,&,[)$P89PVM7*+MGLZ_*RE87@5Y.3Z",G,RS)RX%Q4F;] M.UCOD>"&Q\0R=]'Z7T(%">)P%WA]5>F94Z5?AKX%Q82(G[<@909O*MMO/=M& MI
@K0H0JL:;< V]"8FSQ"SWBICDY3 7_1E2HQO Y/(!J@@>D.,5Z+.;EB3/ M+)'Q:Y"F](PMZ0K28_"2A_!9M[&PM\)Y.P6+ = CZ*1MG9N8*=+,2\B%K<& M,;ZRI&I%--+]):3FQ:&6*<,2?
QD19L*86-41:I/'B.AMI*7("38E'FR %#Z[A MC_MJ8R>XX-[G$;65(]VQ0=U!CW8@:IL:&)YT'V*C!8. #03ZF$G&(=-&EO1 MYJ&A1ZH9?;^)C[-T*;R%EB()XV7TB_>:[4$-VZ6 M?
W&D.D&]5!NZ5[Q^8/!!9?=GMI50BJJI-(D6]GW03 -#)B,D!2=?=G>1HXRT M3-=P>&MF,Y)$K XWWA. KUG1/G5E%H_3D4-X7B'BH.H<7C! AY@@:IY^VG@G M TE#9 EB
/=OD6K,:*3)*UT+\BS$LRQA!BA;RLB@UAD 6#7!G8G):^L*RZY;!! MAEBJM+3?4'(C"L67W$<$O IM@CJ24]Y, 1]+7Q-7(OECJ5I'0R-Q%WZ[&^>C!?X>"4^/P:1 M= G 8O6QO;5=-
NDN5B[$\LJV!KV;'WVY>G,\DZ>\%/K7NP]O?8P2\':YAGO) M!\!J4?GHWZ>?7WL#.I. UP2\& .<9 NA!HJ0PG4H9JP7 MR.J/657X'1(1[/3[T/:!#?AHVVUM]5C9:I-\I: !'2H0^Y+$R
M3Q+^8?NK/)\'.LZOP5F2ZX9E04]*;P-:DT%,+W15#TL1*8YL9B2%A60+ M:\)E0H8@_X&K@>=" U M'_Y$ L DJ070M:U+Y$GZ+L"R)AW8E$GD%L14/WA)%$EVVU4RV
MEB"20,JC M."."0SL)0R:P;Y'$SM@$JAKREL%5_)KYT!#Z>1@7 MD(OHOAH+1R _G61+^" MX._'\6IZ>G1;!\1!C4S/,;\ZW:#!LY+YYEZ()$>/?F_65(2,"6V=Z61Q3S M3!?&0
LN1!=/7C4MHL='.,$F/WB,8Z:M_)JM8W^'?(H([8$/ #@P&Q?]_; 0_ ^ M%XJ'SBXM$!(8 @4%D]Z0.<%Y"-2$F!N KW9LSBTDQD+7GBE0["]@'TFN&X9B
M&0C=DE+0(#0F]R4N)9$3Y"G?:DQ:G!!P[.'5Y'NA*,G\VIY4F-]=O!#B 3D" MZ<,9#"JC_&ELC4Y\W+3Q &=!2%2:IPFVGV&,47.\T1B&A])?Z"@"LGQJ.
M10Y$S8V];OM*I(SW^B:!*&+C!YT,>RM9I FD*6-EUBS7D=$@+AK 7UJT?^"Z M\@KC%I@W:F^)M)&HY88([,IY#SHE80L29C"2(9!';F&C-0?:VE6&R2BT1^); MIN0.^,T#9>
<6=H4V%V,6F@^50:5 RWE?<^>=,(LC S=IB=,TSC5^2G-==5$6>8-!SLY- [?HD'W(3MMY.@:R[,3NCT*9TPN8[1:T M@&8M_>D 327&P0
2C(VR"P)$C;8,Q35J@+K6VTJ65A$+Z_6WF+1()Q-[L6Z*G(6*)KGMD.A&9H5;^T.\XZ7I0-N! MJNOIQQU1*8OAFBS4.R01AG=(6.U2..:0VQ7U/[YO&F):)#I?**8T4^/"A# ^0N M5-S'Q(#BU*6
J93F(,\8E56"+)>AH87TBE*"<-4VURT"2S4#^]:#J5T;VZ^ MT'HYU#Y>3 60RPD!?5NSTS],DLRJ1YK%@@5@0@QK1_H[,S$E41 810WF@T0'Z&= MY+<=5F[@]>'8Y%^(I: H2+%'F%-
A[LA Z9K <*K>T3!"<>-%=ISF4^_3ASX8 M!ZC-P(9B9\"S=/A2O,0=EY#O7<(L>_3L$(\!14#7JC/DHM1/A IP*$9%U+
M="XYV5TT@IYNCFY(_@&PPOEW]%%2M2%&1!GB1/N$K@DRMP:C !WA96VH ,33 M/AMK%QOS!]8O&"23#69AX)KPE!T2N"D9A6A:W4'92/B86/E&,1; Q7?Y?/8H MWP &D"_>LJ>]L?
VZ1:8!"YK\YI0^E%K)2<"[O$4K<%UM@\L YWG=?LO_83JP M33#4G#\ZS7\%QYI4KT O%P*9WQH\G=VT0UH,<\?D\-WEB+3+$7.S$]/_TUC MP]
[*II03%W%O4(.N>]P_%L,;Z8L0.LR;}3UUZ81NI[HA@>]DXX+17OH?599%X? M4BA79)3F1<+D4G27%WFS^:G)_"_L\-$A(]_9R"&S9C?RT1:]<*#7,W(OASNP6J/G]\6H"@Z$USC0D
=Z)P4SSY M QF._BAJ8&[0OT0;3SB4+1\NT,M2'5=U'#MLR%KC$C*R<*A&#^P[CK;C+VG> M0$U3N-BI%0L-#P1O=VA0+Z!K0\6'>P5Q#"5+^0"9#Q$@?*A3G 8[?P=8JY[K M$B-;
(;C2MVM+^*D("91-J*NOEJ)2IJ'R"\\0HPL=@PW/DT%,#W)D1LOE>B:6 M]'J5Y/+RHV/%O =0I@#E_X< H3KY'56!(LT374!WAC4FN+A(4^0B#M5PHE2. MU12XB6OV?N?(K7
',94NFTTOB\OI2S>U /[.SDMK:;CEA2WDV*A3%5W MVZ.YY4'R!T8+;&FXK(A72"&=Q9%"$-768@@'VS&X:B)?F=H6)((@_,4\WE MJ8))J;Z#DF %4^^PO#I5I2"9MT"[IN)L-F
!A1V(N9.STY-S4!^7%*MK6BYW MF%J:=!U5/8UC]@3VJ,X5- 6+:*: D<@(^RX_+T[/'Q7S^6DD:241QH'6=Q76 M[L-]K,B8U*^HW.^G,*CUJ^@6-&B 2>T&E2]A*M0-
6$]AL4:!W42TK:ALRK6K M_G;LKSN*6P6WWQL@P0R=10?(%#I9ALWV-'M<[G,RUH3#49Q^57/!T7[%OCT4 M;YQ'&WM5O/XT5ANA57."K252:\Z%> (8 W.KH::$6Z4A-
SS[$K"5W&Y0O+M M[_O__!/^?*FH_X51?\FH!Y,^NYI"?OXDNU+/SX8.]@/>-9MJ D?4GX9H)8*<>L B.G\.-BVM MYKKJU S :MU%73D*60-;F(W%AE6B)*8"BGW&P.43W6.3:69:78OQ*)
<4.,+B2T9+J&#+3EK1LXQAF"J MWP_F;NH7> M5YBRM,G2G#RYE]I[M7;.ZG&1G%<%>_0NNZ72J('ZOY"JEES")!(<4QZ52G[?
M*4&DAVD6+,P"R>RK[C%5Q)O\G^MQ4]',QL7W=\]AA#C=@=(E:\V([1U]:@ MMPWXY9RW@0\'9C*5Q$EX>W$-R&W%G< H5:];CLR4@":WN>?X3 M_IO/?0O1>Z&!CKI>*8@>,
"IG)C P)9);H,U-JFGDDPCJQ")M? ML;I 4^R%P' V!4,X9Q'!DTD%UIW@.."!@RG1, 1.OEJ>KI43>Y;R%$L.Z:]% P M1$7(!"K'Z)>B*T2+2?M%NZY=M)V1
K/H2T)W@#+#YQL6:%7UE.^C2!U8B742 MKE,M.@GY"R(EQOVYQ_V7?=(*($>A2_7@1LI_VI6>IH>P+%BN7&X*)X8/>T9) MT\9G'LF4))Q+P2?=(XOW$/#(38CAXE28MJ=* NQ?
_C@^I8!)RJAF7_9HN+/C M9+1"9"-G(1)PX6@OS PR/K!&,Y4+YB\Z?R%+5P9'D NX617F.$,B\W<0^8.) MOQ&9:F*59I_)(R?:0$6#LJ>02N:#<[&:^9VGH/BGL"VO^Q>>X$J#A)3"44T2
M@4K#P\\]O:DI&.B"J^/8;3(>-J[4X>6DTS8;'-_F5 P!0;U?[-2SDBNQ8[YJBO@YL$XN>D M@UO#%@!81^4?J+$Z&OU!<0HL,*(D6NM"QZ-:/]K4_#OXRCV&E\#@PL9OE'# M09\8+O4R?
+]L<#K%^W#A".1=:MY#P4CUHW!:94 ME)A7=S15>-T$:,NNPN,8DD) (\^YU)Q2[IE/]+ RP,Z_ N"DC@$;YV;B,@VN M^8P>H/A45)S*4?
1TDQSKQ!VV&A&TV5Y12K*F+V&:0,0D>$2]$X3$,H$RVPJG;I0FV'S4?T%Y MV:B;P8<-P@*X$0K^SB9!'TKDA1*_4+MY=V&<4#$&S<#)>W+Z)#OQK/@IHO>/ MWN2]H(:12S%KA7Z
UY4J$9 TV4!R%@B3))>FS3D4V5&>SP=QD^O,F"C9#F&1 M(F&'QA:C MM08"*D(2*0)$^1[&;']Q8O&24(9U* MW^)4;C2UHB.)#?
@@614IHC@FK1XF%\/";RQ&XL6$.:*G=,T]=3:2$HNI6N!- M4(<))"3O5/YI1C^! ;9%N:H=/UBI3XS#O)J&VD$&6V8K[?\"\[8$H@7%$I[9 M_PL=@)\H1[T.:!9B:
[1_0CJOO:Y7,R24H2D,W*!$G+[A/AWI2=/ YGUYH30. MF)%E]UW^Y/&\F)\]SN?%XZ>GQ=-'9T!3W-V@[#W^'>L#ZYWV07#PB:#F9E(E M\2 :
(ZM&/MTS:18HWHL\EIY5LX!OE+&Q%H3&RN)E?/#'3'PR[O%)4\I^^;R-" M:1:C%+>0 ![35HFZ@3NL;VRTXN$;_A40#VBX!;<$+-F=5%/MU4IR\3MCE90C MIE2<4P\B>
(E2X!N&*&_(6*@+6]IP@&V^\VR#T.?DC:S3Y0$<"JC M^),]S1CEP?TL!Y$]7B2NI,AL C)@EA+O1;JF:U#TFR,&JWT3*HS)4E4V@V- MUQ*W:E3/J2@"?
[(%:;QD8T^]!X+0!U*JJS_(W4PB*QZ0+"F?P*./J_V_6A<: M"LC80TJV)@C^W:_Z$);: (@-*NDFI))%*4\LU0)RF4]RCLOFM5 T)4O,$J)7C4PBA2\DE$6@F
MC*795KWAW(3&U:@!H8@R09$!V*^KKCQ!*<1J+00*&6KB0R\9<-8 @R!Q.D*_ MX9*?KEUP@)52HUB"@IGTR/_CV2-DK_K'M

]LW:,G()3(@6^A)=02U::A0M A%=8^M6N7_R!2:X 94MQQ4D$\J3 M,-+"4[39_B%'96?3LZ$^VY>/'W\I/A^?LZ1N_A"#IZ:Y1 .A!$: M"Z7A6U-14D6(6@(* "X^OG=A?
[&J)\I"'X)MW$]\!Y_C+.UKR<-K[53,EU*" M0C&#LV>GA?_Z)S_<[*]<;FN["JZ^Q(<:6I20QW3B=]A[[SU$XX^8+<5?IBV MK$2P3S=&DX_'W7"9[J-Y= F.
<7#/@J7<8C=R5C+1M.PE/]TC*L#68DHB^=S>)HEHDC#-;.#>BK@!F!'+5M=TBP2 M33%]=]"AR>ZT8SF@II7,TOZ 54.F,257^$ON6>=$H#2F,0Y$AVFCP_Q\]BA_M-
CO+YT_A/\ .9L_R^1/XS[-S_-OL"?S_^_PG#"F[O: OJG2J_CYI5R<85?=3 M'#Y\TSZO^2IE3):/G%%9$;#'LN1$%]9AJ^' &9 $=&]CTNP*SPIH-U$7#LX2Z7%QK@/W*W&/
MD@\;Q9;9^$(FT,<,W*97@N0DY!$WP7&?YFA1'+XHI2ORI5JR*A][SE,3.&- MR!4U8":+I$'J_<+"+"TL3&[O"L=BG#]+^-!H/HLZ0E MJD#@@;]_X2J9*<]PCU"0HF\C+W]+\,8Y+Q 2H:)
()@]YT@J3QD.:1:W[>11= MUT@Z#];@62LJ9VE/#4$%<2%M.]@N%^8(4(M@C-N[KR91[@!{-3+(%62)[2W-(IY9L/7PHC@=L M!AKK(8FZ*BK1Y#T! 8B?
(DHW1S!3ISN0Y9;K1X!*!&$'[KV01$=:;&7& $/3& MH];6T2U$DG08;5/3O5W=\$];#F*+8*S1O 2MA M8[;+]M@NX%?&7N-S:6/#4=LE,[$!*\!7Q_#+T@S.)I0:0=-$:^LX%LHH^PM.
MS4=IWI)M)?)7MNH':&$!'ON,+:3Y'JS;>1-9:VGL;?(J+/ M?+U.8HSL?.SBC3HF6/G\Y)P63LE1,(S*I8'6X1R6Q)UDH1DY' M$$STTTU6?5*G'/WM &B^CQQ(B";3H'N"8"THT97]V?-
YJ)+US2'PV_(8Q$=M9%5)@:HGL]\T)I M,??T38$F_'><:;Q.& M\^S.EN6,:J)95HQRB>[L.'L>ZVT>6"EJENR4Q OH#*$4AO:GJ8 *;ORH*B,9Q43D^ NH;_%2+P%'0!4- M#J^747]BO&
[,;VVG%BJ"-P+(]\&-G7J-1-(]B1"2X"?L=$N3B5G)BUC>T(B! M@4:;\(53GQ70\GJ:A0;_8&^I1Q^4'$)T\4CCC@*,>=&!'A[KBQ+_%6-+$ M?"X5$R&;S$EVA5Q*=KD&?$1,?

I0743XZK]%=,W%E@;@XK:AQ8:]]'9S04+D= M\B_&F_F;&O+ 2E2L+>FE'#.:&,B%;HQ%*H.D27JHI3L4Z")T.-60!4&O(-%A MM'"H0<33RX=8@PV-7F1TIG"89/@^! ZVT?@ LO >43\R/?P9%2%WM8R]8@&1S/&X;WZ:SW!6+B9K16>R9ES&R+.#)'*- M.0 & 4=NA)A'-)':3Q22-LY:*H@,OB8,9S V-.8^DTE)H7KD&O5:(RW39%[% MA6Z(1GEDG*WS-88FLE^X9%IL=C[83LS0J$&APH'CL5%*8[RHWBT9^\3&O9]G MNS^]EAZ1HFX,$8PG"B7#OC 8*^W>E0]W2N+'-[A%P_=`8^#"N!5<1>XC:;M; M<WQ8(;GFH+C'=Q]5J?Y=C'V?G)Z?=%]GY#_M]'U"047G4 M5)8$&N#Y0H=W>[[S(V+(UN*)" "N*%!"8!T6T5S>[2%A!L<2*,A<2-O@4"H MJS!!^.CL.,0&0YXD;DM3F4E/TOQD%'+H-^XY;BPMK5*;3]GQBM V;^+Z'>M+'J=!JMPS&7'QA/L?#Q3D^2S7$MX21*^=40#Q'&6.)H\OW]U_.HHFF4A8[:S MA;VN&BK4-)2?]*0E'=A=G_')N],55MM#14*P"B"TI. M'-Q\#IE*-!8HW#N+TBWRR?;1'^,W"5312^=2D]A;2^P$,+]CV"&16X-TOV[(VB\H1/Z,S'E:9'LIP/R(I[:&T]N@KN*-ER,^JV]E]:U65'[(8,!6]XJ[-:EB^LP?.K_WT-F=APYS M25;^(<\3%6F0Q2ZZ;?\9VWFE=N^AM"W)@-D#OPVAQ=?L;E/NV:"3P%+RG9T6?CP:\+ M5'OEWPIT26_;8HGZ][_-GSYZ<2=[%[F.^/:0'(@#PZ\!"JN M5CL)4*UX*BV0*"RMRC_IY,E^P M4.Q= OH&(O:H&N&-G\C(GC=/@]% X#\VS>B/F#?3S[->6'A(TE X"EK MNT=L-%[(ET=4$8$>1YJ4TA6"6BW-HH9KJ9U%4O4E>G%#;9@.D%-['#I'?LP M5Y D6;CT+7T)6D/URKTZ,WO\)\4.UV14O=3VJCSP529(93SX'CFX-HVO'2-R M2 @QOA7%P9$[S@Y*Q_\= 8:*F5G^Y)[CTC!G"DBF9) (REATL*@+"LR\<4WF?V*F1N]KC8S4Y;R>9&H#+5M16M-+W7 MWGU$OK5:M7O&8'XQPJTPB1A&*6ZZV,",[*;HQ90N\R_;451.FX%?MOIF"\E" M$E.GVC]R^K04=N#7*JG2"9,3 @1R!,S4)]GF.\R,>*,H0&S"RXWV>FA0(@M&M#Y1[.CCOC$[6S^-0!7;R__MW46&-=QFJ:/^KZ@8QR_TC0]R(V,N2,DA4$/2WSOKI=M,!K-F6H6V^GO_F3I2AW'K!(QGL$*=?71^]#';^G MT= [-"V(0$HNA(0,3HK!#!!*:)G7C9H8A'-%[3XT/C X,%$056[-*QTOTV*Q M*"J/7MF4.$%2 QJ_S#$;+1Z?!#1B05\X\\4>/S\\2DCY(B(5GAN$:HT[SIP45]12Z+X:F.%&F!"F&!2%* MX]P%6#2UV=()B@QG@4S+%(X)8T l"['KZ5_0$=#*M=#OFM^GOYG/_5M.SIR-=*6@170FH(H&WX]?/[D;*E5]2>(#$LS&),U5/T<1, M7OX5(9R]P-J(]FD,%MSALSJZZ"IZ\4.BMK0(D;E37R:CE7FB] M^:$&\FI%Z?:,09GEKZ700G:[,2\?]]>/|P<_&<>)_P?(X+]4"_K&],:52WR! MH+VT=>VXIO6'!_'T5\1S3\N)@_OSA[:\">#%]_]7)KKNW/!M_B*5)*WCT M=/;T\0.N)-5?^G:+2V()3]]NZ,>U-:7M\ OP^:H%TI%?<,&PO=V]R:W-H965TZK4*$U=KBY6E\VL5<>M7TU![K0H16E?3^6QV,ETK8T?GI_+LVI^?NB96 MQNIK3Z%9KY6_N]25VYZ-#D?=@U_-]HS\8'I^6]N5OM'Q8WWM<3?MM11FK6TPMSI+7R[/1Q>&+RV/>+QM^,WH:]JZ)/5DX]XEOWA1GUHQD:I"N=1];@\+/15[JJ M6!',^*O5.>J/9,'JZT[:_$=OBQ4T%>N^MT4L3P:/1]1H9>JJ>*O;ONS:OUY MQOIR5P7Y3]NT%X\:T)TZU88%JR-3;_JMHW#GL#SV1<$YJW 7.O.!XF5_U51 MG9]ZMR7/NZ&-+\15D89QOG)2;J+'JH%_@ MD>@[^F8'D_SOP_)<%"]"K7)I-@+J@_8;/3K__KO#D]G+1ZP[[JT[?DS[5UCW MJ/S#UOWHJ8C^H&&VNG2W=+/RJ^=O1O3NW=7]#]+;Y5M4(OT>"01GX\IEIJN MW+I6]HX@J;TN"&IV1U<.7 M3P'O6-('$Y4US9JNJR;011-=K7P,8WIC\\F8%%VIRH!QK%&4.U\[KZ2&#]I# M/EQ?= K'V0?X0U>E:?IEOND/5+:@2V/I#Z- M0N\<*TX'>6-S4ZN*Z@;Q")K-J[W:F,+8%55N94(T.3$$3*Y#]@&PK*GN1 7^ MP$_U'R:P OQAFR7X$ YY^.FI@+ W"^0!]lO2@=>"@;>(!PBT8@N,Y^.*)H^0 M$!P"%6+:1RNNWD05-5(H"0Y-7O9&99U1K]N5$VATSYTB10J2>\8+)]KLX%# M8P+S>?:,TQ>]L@$@B/O 5'>F3.BUJ]!8> %) 9 9JH_F+=N+,YD0&MBN8%E$ M;!'3D_%L-J-(6&EJ@:5$0 ##M7*RD85Z*I2 8BF MC1-CDVB7X5=_-0P%#EC8X5:GL2DNRY^-CK.X?QEOVW>:@[E0G&.E!8"2+;$D#J,GV' F4#')L MT.UIJ[O&!K$.+#'(N1]+0A;W W<. A:TX(G $":M1T8.(HJ;C,.B^'6@GM*3M(]U]!'A0/-IK,_--;T#U"RL0GO7WB<7Y>PQ'2R>$FO6MPS,M%EW+1A"2F]WV22^](R U;&K^E%8 H.S?#U$'7'0"#(5)&+OCQWC>64O];%JUO1 M_'3C)K&00B4Y2'FQ-%?>F\%Q7600&B&K+C;9PPD=Q.9)VL,:2A/VN!G.H]PQ M7XF]A:&C)_R#N2ZQJD!['S[$)CBBTO\^$^\[?([BLU<=!>+ Q.-7=:P=C"05; M+1YKA=]68*>T#4K!HIH0K.*PT2A6EC)(\,;E:E$AWSR 24=%\VG?KDY$188$)OEHD36Z^1_653 M@?<[R6*<[<=QZYH*(=I:.AJ?? XK''PR^T^7\)84FOC0KJ7/[&^>T$4/C0+\ MEZYOO-?,U<-)HE1%9EW<&26K#R1*%7V"!QOZ+X$3^@ - U0ODY5FP=M9.Y.[MLBEH.[79P&$ADI;04FVJ/!5%8RLF/%4S/PT&JS[7Z$VT/UK6^=VTF4*DKH=7]>D'N M=Q.<('GT63E)W^Q(4%HX)UT4^56T#F MQHGH>UT8U8 #K_7"IR*?_1_SL#3/2^_H O1M>X 4'^ M=//^2T/+/XRJ65N%CVAX:%REKQE7OQBM@YW9NUGF*\=512'I6[,^JBL5V:2Q M-$-.HT1I?VP$2Z)ETZ()F#Q#X$$S39)=\]^UB2)+A3SVA\<#%EX6Y]\/'C'Y=<>*Z-]KE\ E@'OOW]QV+E MY_LG2&H(K\)/!F9RB=&0M7(2\(27NXZ0\LA/#AT)TVR;^/C^\9_"Q_OJBW+MO6[GD&]@9/KWC+R7G:]JB2T@^I;(I5;IV+:$7-6&N^YNNF7G.2RVFPAYVL%K M&LS@!\X7NOB'=]@^(V' 9YE0XLF,'OJ2,=W[J(2Q>"6?S@+)?)N^+_5/^Z]SM%^FCU&Y[^K3W7OF5L?QRL(3H;/+CLU'+17>#]W_Y1+5P$3X7)9:H?OOP!JPO MG8O=#1_0?[,\ QM02P,$% @ R(-N65P_=E6GI!0 *PX !D !X;"]W M;W)K&ULK5=M;]LV$/ZN7W%PBWX2;+WY)6D2($D3 MM$/3!,G6#AOV@9;.%E&95$G*CO?K=R0EQ6Z=; 7VQ:;(X[T\]]R1/-E(]567 MB 8>5Y70IX/2F/IX--)YB2NFA[)&02L+J5;,T*=:CG2MD!5NTZH:)5$T&:T8 M%X.S$S=WI\Y.9&,J+O!.@6Y6*Z:V%UC)S>D@'G03]WQ9&CLQ.CNIV1(?T/Q6MWRGZ&O5:"KY"H;D4H'!Q.CB/CR\R*^\$/G/VWC&5E\N*^U^8=/*!@/(&VWDJMU,'JRX\/_LL<7AOVO(V@\)L; M7$*@MX0XE@ M2C&Q:%.Q1[-!%$[HR_7ME4OBN_H()EXXH5PHX;P!WG5P$?NW40*@+;*C2!!"L$9)<_T I4BMTNN M09>,#(*1<*.'\#MG'>8]US MD@!M*=UG#B!65=0:-<&J^9O7!"K9M)R7O&EH[*V^W9C&,*O9*WSUZ[NOJ-+ M7D/!BT!(WEIX7Y* [6GW325C SY!'S^<.6PH9XJ%?H1;"A (8&3=&XZR7:S M(]+TK89%7V:Z+S/O8F>&O'K3:WDFA>XLT.2^)94H)NZELI8N%MO@/QP8THX MEX6&%DH";>.ZRKM@0Q(60S2_H[+W23E]#:'<*Y@_F)/EW? M550\V>!@=3VPC6%-Q"3G 6=)+[4=MWZ6/.*LHD86G/+T_<)Q($^W;M M(M4*L;&T=X*U+6I7.VQ!H/FZK#@=D3UVKNCS-L6M*:_'D9_E7O&&F_()9V4Q M(?)4=%W1QX>PVT&@C]3#Z)#:01(VN*?N!TYR4?#<(G$MJ=VN:1A/$[LK2L*C* ON29YN/;6D!D[3W7'P&J9)F,SBX':QX+GOD+75'8) M*WA$>C+ZCTDL&@?N\F=#)0KW2H04>4,-5.QKSM(LC-(L:,.]S3UURVS5U\BI. MPVD\M9[.XC"*T^CTA6M1VJ[RKA+PVA\%'SPO#'L<5?5;!P>35((FD[">#P+ M;@T&K83'B.6Y;G _OZ]A,D["=&:]&,<9H3!VK'DZ:7;]J*/9=\0(.F+0T84(M*W^10GN1.M!3]LGRDIT#-*$,KE$T^(1,\(DR5$FMVTIZJ8KV"H>RF<[*HS3Z MZ7CA4+S!,_&F)A!-$P@&<;T'XWAT%5OM'.!7Z%:NF>*!L=W?Y?O9_N7T+E_ #R)^V?4 M#5-+3D%5N*"MT7 Z'H#R3Q/_863MG@-S:>AQX88EO>9060%:7TBZZ;4?UD#__M/CS[!U!+ P04 " #(@VY9K)X(@QX# #N!P &0 'AL+W=OUT$N__M.J:=AZ$N*FR8OI(M"CK92=4P0Z+:AI5R$IGU-1A$D778<.X\%<+MW>K5@MY M,#47>*M 'YJ&J2\;K.5QZ(_F77NK2 H'E)(W*#27 M A3NEOXZGF\RJ^\4WG,\ZI,UV$BV4GZTPE_ETH\L(:RQ.!:!T>\!;["N+1#1 M^-1C^H-+:WBZ?D3_P\5.L6R9QAM9?^"EJ9;^U(<2=^Q0FSMY_!/]>'*+5\A: MNR\<.]TP%+D[*2]M;ATQ&K83'B.6Y;G _OZ]A,D["=&:]&,<9H3!VK'DZ:7;]J*/9=\0(.F+0T84(M*W^10GN1.M!3]LGRDIT#-*$,KE$T^(1,\ $B79!;OT"#5U M>.D9O+LA0@W_K+?:*H2_XX%VN%DXSBV3.:Z904N?:H#C>H! _=73)_%U].(" MRVQ@F5U"_T\)N8@TSO.-- @Y/'TR3>+X!9SS-G8 U + 5 @WLFF9^ *%I-K4M!DM/[MS!3M94Y%SL@6GH]TIFZ+ZY*'E!JQ*VM@_,O7OJ+N6!0$F-_>S+H^0; M;+:HAA< ?Q\$#I(W1O WB+,@CF9!?)U8(0^B61YDDYGW"K6> [/TF"BZ4 J%M)3=02ZV)X;.XF!+X;!K!1EO7Y_(&-E'I[TX ;5WDT:#>[JNW8\[[#;-WU_JW21\ MS=2>"PTU[L@TNIK0[%#==.D$(UO7T:?2T'QPRXH&,BJK0.<[257>"]:!.,)7 MWP!02P,$% @ R(-N64[&@!2X @ ^ 4 !D !X;"]W;W)K&ULC51-;]LP#+WW5O!NT9-1.[;SU28!DG;#.J!#T6+;8=A! ML9E8]#X\26F:?S_*=MUL2+,=$DL4W^.C1'*RU>;)EH@.7J10=AJ4SE67463S M$B6S%[I"12@MY^PS:?O^7(M;/T/V\8W30+(M-]9IV8))@>2J^;*7]A[V */X'4#2 I):=Q.H5GG#')M-C-Z"\=[$YA=UJC6:MQ''E'^71&3KEA',S6,RFG#T8:@T$TB1ZS^+,I;AD7#D+S#D,*=5]ZT\$$5 M6/R)CTA-)REYE;1(CA(^8G4!.1Q"$B?9$;ZT2S&M^=)_I+B#&VYSH>W&((/R8 M+ZTS5!,_#V7<$&:'"7V?7-J*Y3@-J!$LFF<,9N>GO4%\=41NULG-CK'_UXL< M93BL[XMV" ,X/OTEO=X5_!T%YA;T"NCN'$KKCC58@%KK0L+?DKL@"8'6"=PB4->3- H8"K'^D@OK19H%4=[4X O-/L>J%GD(PH_#"C\/VP-TY@G)*&\1@&V3 < M)7TX]-[17C=*-.MZYEC(?6)-8W;6;JS-FVY^O=WX -VPG_T&4$L#!!0 (,B# M;EFEIE]F?@, !<) 9 >&PO=V]R:W-H965TYIPYPZ%F--U+]5.7B8>:R[TS"-:[6#4,J>9A$T3"L627\=2MW:GY5.X,KP3>*=']NF;]L$0N]S_.]H\+ MWZMM:>Q".)\V;(OW:/YL[A3-PIZE]&H4NI("%&YF_B*^76;6WAG\5>%>GXS! M1K*6\]>=?"IF?F0%(>6B&3\TW'ZO4L+/!T?V7]SL5,L:Z9Q M)?G?56'*F3_VH< -VW'S7>Y_QRZ>@>7+)=?N"?O6-DM\R':R+H#DX*Z$NV; M/7;G< (81R\ D@Z0.-VM(Z?R(S-L/E5R#\I:$YL=N%=FL15PB;EWBC:K0AG MYG<*&W:@4S8:F"A FA(5.5:*EH!IC48'(-!.0T/N+"C,.^IE2YV\0)W"%RE, MJ>%746!QC@)9]U.6I=)E<)[[&Y@30*((F2[I?VL>>,K[T%;$O*/9O+O95 M%_O"Q0Y?+X?>,F>7F>V7=*L;EN/,IT]%HWI ?_[^73R,/ES1G?6ZLVOL;\O9 M5>K+PK]*@S"']^ &21Q_@%>[IR,$N0%*F\%Z33;'W#G8'SN!_4H S356KV6% M7%(UT 8+RTL&J?1;KV&S+N@ZTR3MR@>F,@1C*2:U32\ M0J7A%XB#R2 -HDGJQH/A*!@D8\^=2E5)7)9$X8]HH9X& S'(TCC()L,>Q-\ MI)*]\52:PARK![,FM#I.)T&<9C#*B#F.O,^H]2TL;*!.#E5BR!46E0$NM>4Y M9J9[>S^D89S4)<$X&@>3.'/C-!L& ^+]]LSCV;$6R*E.]@-L$+5'"Q8[&@\A M#2:3 ?R@4\]+)K:$]ZBJ7I$EA?<\.J:PZP#5O^1P;=O">?+>P.Z=G]*J!7QV M &)N-MAYBS/-HU)1D=.27R*$ZE45+:@V"FZ7NZRF5(A0MT6-;1%[?G=3OLD MG+B[8/7D\P59-F='JK?+REXEZ\0G?'QR<$"F.N+ ?:2TZZUDW3!QH$O$;:LEMHSXVN%3LPI-F5:/:NI9L[^!.F+9O]:M]UU^TS>]O/UE^,+4MA(:.&X(&MV, M!CZHM@VW$R.;U_K6TE C=<.2_EO060/:WT@J;=W$.NC_A>;_ 5!+ P04 M" #(@VY9LF)X29T# #D!P &0'AL+W=O^3U.KDF W'7=6J##H>DV#,_^*#:=")4E5Y+C MZWYJ*3OGYH;< ?MBB3+Y\"$IDZ<_F@&CAOA'2K/R#M>UU&)KR@ TS5ZI% M27]]I1MF2=3[T+0:6348-2),HF@6-HQ+?[TJDZ*[C$.PVF:QJFO]Z@ M4/W*C_V'@X]\?[#N(%PO6[;'+=K?VSM-4CBA5+Q!:;B2H+%>^9OX^B9S^H/" M'QQ[<[8'%\E.J<].>%>M_,@10H&E=0B,EB/>HA .B&A\.6'ZDTMG>+Y_0'\[MQ$ZQD'C!6R7^Y)4]K/RY@Q76K!/VH^I_Q5,\N<,KE3##%_I1-T]]*#MC57,R M)@8-E^/*[DIY.#.81'T8)">#9.],AI8OF&6K9=:.]:"=-J&YS1#J8$WDN'1% MV5I-?SG9V?4[:9G<\YU 8,:@-0%(M,O0$K;3",L3SLV(DSR!D\(')>W!P.^R MPNJQ?4B<)F+) [&;Y%G +;97D$8!)%&2/8.73H&F U[Z!-XO2E4)%P*8K. L MZLT0-;SAIA3*=!KA[W.6$W7Y9]+:1B]9)>]N"=T;5I6XLJG-V)0']%?OWP1 MSZ+7S\2033%DSZ'_CV(]BW.9Y6_*(LSAY8MY$L>OX:(O2A>H&J@X%IL=ZJE" M0UK?=Q*GDP#X!.&=0010*GK3QF+EH.P!H5:"F@.7^VMO2UVGZL@I_;IL[UUPM_LBQ=ZN.*)FT(04%]A?TR(%]P.D098O@CB)SO?>MFM;P0E/HV"N5Y@&#;PW$ M05PL@B2;?=]Y6U7;GM$ER=,LR!?QP^IMRK)K.C*GJ%BCM.7 #E#P8QP4$>G.M(GCEA#Q+@B0OX)7W25DF1B*S>9#2F=O/*(PBBN 3Y87_MP;0(_EFY9>.:Y<^ M"6]QISOJIEZ<#]$GE%"MNOUAU#)\($')W$A^Y.QJP.V'7N68'E%3ZZ7 7?^F M H#@M:N'AIIDBS\)ZIG5!2+,7KH$/3,>:UNM[CDU3!1?(;]:Y!#/DB#-TH?U M49$?)0OO:=@8]Y"IETG<8RFVFX:U4GKD:.<,I7-BR!*YDZY8 &6&V)^B*:!U&\)ZX[N?5N?2 P[/.MVZ#>#_/%T(TCIF,3GDZG$;89. =W!7'^?6!ZSZ4!@3691E=%[H,>9\HH6-4. M?7RG+$V%87N@,8S:*=#_6M$+/@G.P338U)\ 4$L#!!0 (,B#;EE4/H%/ M* , #0' 9 >&PO=V]R:W-H965TH=[>'Q1YH:6P+I425I..DOWZ'DJTZ@&,4 MZ$4:?KPW;Y(X72O]#>S1;3PV,C6S/RMM=UU&)IRBXTP5ZK#EE;62C?"TE!O M0M-I%%4/:F3(HB@+&U&W_GS:$WK^53MK*Q;O-=@=DTC]-,-2K6?^;%_G/A2 M;[;6383S:2O:12,+%7=8&MJU8+&]APK782?M%[3_B(9[4\95*FOX+^V$O+WPH=\;JY@ F!4W=#G_Q M>,C#"2"/7@"P X#UN@=':O:\S1A]JC25S=NJ(LK:;5FG!V M_J?=HH9./(F51 .BK2A1I=YA!:(6JUK6MD8S#2WY#+SL!5X.=ZJU M6P/OVPJKY_B0-(Y"V5'H#;M(N,3N"G@4 (M8\ZC^412C@S:N2(FD";R6IC]3MYMI;4H.J=A+=TJ_1>6>T/=/E+0YAC4S4]J!N M"[U2C^1!70Z2)*%UQ 'K,B"(B]Z.XG28))'WJW&BI9+H2MSI"'N+)AD!3!. MH(1[M,W%)AD5=LJQ<98%/$NQSS&@;3[J6#3B!_6N-9*4)(V"-&:0DMHDS;RE M< *M>,2?CA(^"5B60I*P(,\+CTZYIHP]*U-/0RLZOJ^N%*6BM&;6WK64+L-M+Y6= L. ^=@?"CG_P-02P,$% @ MR(-N68]+=/, "0 H!8 !D !X;"]W;W)K&UL MK5AK;]NX$OVN7T%XVT74&T_$B:!^"D6VP7;1,T]Z'B_N!EAB;MQ+IDI1= MWU]_SY"28]=)V@4NBM1Z<(;S.'-FJ-.M-E_L2@C'OM65LF>#E7/K5Z,1+5:BMYG:HUT+AS:TV-7>X-Y"5'I[-D@'W8./ M#>;I]XLQK?<+_I)B: >N&7FRT/H+W;PMSP8)&20J43C2P/&S$9>BJD@1S/C: MZAST6Y+@_G6G_8WW';XLN!67NOI;EFYU-C@:L%+<\J9R'_7V#]'Z.R%]A:ZL M_Y]MP]IL-F!%8YVN6V%84$L5?OFW-@Y[D?)(P)9*Y!YN\-&WLK7W/'S4Z.W MS-!J:*,+[ZJ7AG%245)NG,%;"3EW_DYS9=F:[_BB$]'/60Y8G,9>%+\8>,^:"=8FK!??SG*TO2$'>R!.[5\Z82I687G M;&ZM<"\)XB7*;:.KC53+\.I*L0]Z(^J%,"S-?'+2F+F58)>Z7G.U8T)!$02E MQ8Q0ORRJ8 VTP[E97(#;[M*@(0CO(3=[$-$A\,@X_B:\,K4D;! O-!.U9FZ?2$??:;"?/:4=1R:6DI!0A M<@4W9&PAY(9R90^%CB:'0@A-B< 4A6Z4LWMRAV)D W0!"3]0O[&ID%1H:T[M4"C5!D'69L<0PA<2*]LM%?]$-HANM4,0OC:RY)Y=-[QJQ,,]NLB\]1#!1LBC ML+1V(=Q6",7>O;VX^LC656-9]MSGN,=+M&-C4:[]/^S\ "*1(TB%&@!XX&U1 M-27<(KPA#Z:DJ-P*4B+RWB^)UJH.89RR;#I(?@['(@:M)_F$^4X*^#/>M5*RD]3*+L+B&[P$^@ $2E;I*X%6N!4*DM6!LZE*2@;&=<'# MCG9]O'"1OXIN, 243>4C<5]I[Y-?2NFA>%*8)U1^6/&/C/$['$URD>1Y/TTG4M4L)>S"E9R&\;SZ8SED[B23:)YK4VKGN/34OB[Q+\3?NS)PG= DG8BX/,2T_H+9VT=,5[HB>+L-32]0M:T3+L35 POZ_@?]>X8WYM MP"2H@VH74:;*AUH0=8?:YRH^;#%#]ND19_RN/VL-6QN)"I.PH2NA=6/6P)6G MS1572PK\0?$1O:'RD .OH>!5T50>T.@61MH5+_>B%++E9.%7/N -=0&0]W[KM4"L1/YMSMOA/6[;ZDY$B:5OOE&!', \-!GT5#0_@YBCP)Y4R[8(3)E#W/@GACA!*>#/M_IQ=^?CG8:F3'KX$FXL0TK;PD00ZE]& M%/2HH)[KBS!/0"P[&_M**VS-87Y+K!?8ULP.U.Z%$U_LT:NJ*24YW5)H6X6 M5I82.!2D]Q:9C,A3= GJM"4Z;PG7.!<5PNNB)U+1KKN8W/NB_$@"C. \5)$- MTL!D73:%@\:#;D^CHRP$,2A\P(' $S/A@6948ER2=6ZTEL!R,??1Z744$N!@#_">&13L<)4 M\BNZ\Q0PH>A(D.U&ECG&>&0Y_;<)(S]$5GWB>"DACQ<5Y*3;D\F76/H03]D MU\ .)D^*E:*FTLW2H-,W8F$:ZL9H0BVABWW:^%#B^0*-O# M?J[@#3^TCV9=ZA-4DB]W@AN4MFV)8_J<\$$#A_)%OSZT,.Y-E"H*TZ@5M7R) M_-"U5.A65458MB'#@7KFS9*JLG/E@,JO&U/X 9[:.L?7@7!!EXK8I[K7^SJ1 MR'?BMBL-)_B;LJ/9Q)?A8[_T+SV.IT='1/R3V3'+C^-QAI\TGB89R[!NBJ<) MNUF!C_9.-'O)^,:!C$(+SQ)O='X ZV@K\ACX>5*&3TG41E8FUW;-A_ MN7=D81=_O?5@\C6\59!8[/RF!]6%FI\5/XZS]N8M8>4[1Z68H:Y1OO91>W MT4%Z#XXM5YV(/]G=I0+AM@V_:VN]3_&A/_ZY'W.\VH/1E.1*#HF_!)UWAA'E M^'!3%#^3XWVOAJ"E):^ MVR@U :0P?$#LG_:?7^?AJ^/=\O#M]CTW&/UPBA&W$$V&L\F F? !--PXO?;? M(!?:H3/[RY7@:(6T ,]O-?I">T,;]!^ES_\'4$L#!!0 (,B#;EGK'7+@ M!@,)\& 9 >&PO=V]R:W-H965T,#$(@A=AQTE*U2:0T@"A2H6JY/" >-O:$7K'>-;OCNOE[9M>I2:4TB!=[M+V?.G#.['D];8W^Y$I'@OE+:S:*2J#Z+8Y>56 DW-#5]WED;6PGBJ2UB5UL4M>0BJ5)PFR4E<":FC^32L7=OYU#2DI,9K"ZZI*F$W%ZA,.XM&T2X%HVB&]-^P*V?8\^7&>7"$]H..V9PUC@M3:8%512=V]QOZW#3L!I\D1MN@U(@^XN45#Y5I"83ZUIP7HTL_E!L!JB69S4_E!NR?*NY#B:WZ 2A#G4PM(& MR KM1*B7F\;$_!X59UNNBXXK?8)K#%=&4^G@G7/H@[B(]2'B+ M]1#&R0#2))T!;_P/L]?!]()<=L_!CL7+L/J.?^WQWM)/]M/Z[.7.U MR' 6\8?AT-YA-'_Q;'22G!\0/>E%3PZQ_^<)'>3:K_23(831"%[#TZG@LX9% M;:6"47<: Z 286FJ6N@-K(QE5QSY','R2!)$GC:6*F+@-J@L(#^3L#'1F_MHH\XCAQQ5H;P%ZM\9&U-WF3D&&1-4Y1P=7D):(85%AMXZ-D07KYX=IJFR3GO MA-'H_-4 !&1;5:,5S+?:[*;QN-&;K)D% @*M-H@KQ!6%M3!:FM<%R.XY/!)#GQY?O8J VM>XKM80O)ET3AFD.3X9OC"&S7#KL)F3]TH)4A;FAA6/(?!*T\/[:L/;MQ"?H_TGS M/U!+ P04 " #(@VY9MWIV2\,(">$@ &0 'AL+W=O6:55- \|+IBLNZ]'%F7WVJ;DX M4ZVI9"T^-4RWJQ5OGMZ)2FW.1_YH^^!6WB\-/9A>G*WYO9@)\WG]I<'==)!2 MRI6HM50U:\3B?'3IOWT7$;TE^'+%1N]<,_)DKM0WNKDIST<>&20J41B2P/'W M(*Y59@F/%G+W.TJ&W>NM]_6=_@RYUII?LC3+\U$V8J58+8RMVKS M4?3^Q"2O4)6VOVS3T8;AB!6M-FK5\.\"E:R[?_[8QV&'(?-^P!#T#(&UNU-D MK;SFAE^<-6K#&]*&-+]PKEIN&"=K2LK.-#B5X#,7-W6A5H(9_BCTV=1 (CV? M%CWWNXX[^ %WR'Y7M5E]IKXN1;G/X4E@SG!UIOWP:L"9V(]8:'GLL +HE?D MA8-[H947QN[>']7]DUU(7E=)M(]B_+^?:-"B(_QQRN9,8'99(3?)6KWDASD?H M BV:!S&Z^/DG/_%.7[$W&NR-7I/^E^EXE?NP;7\H(Y@?L)]_R@+?/V6[*G## M>%E*VR!&L4(U:!5P,,A=*HG#I7 ^U]*(DLT,"+3+VC680+6NA.57"Z)"G_W9 M2BVWCRYK^2 YB?@@YDV+OJ?R(#U72UES-J:SP#O]='MEK_S3X\G6!%Z73]K2*L9.-*Z]21XPP2UM!/NUK<6VH(,ND$H+]K5MI"ZE128]8=F%0 ,7F_7/X7(I0 5)9B@92 M.2)7FT95%6Z 3L">VKGJPT:!'U]]N#HF=$*%E*R%*0V[N:UD,%,6!ZG8W[M-'P3^VFH2]D@$M434QOXLX)D$/":O=X1>U#6L*+33,;!:,810Z"S!@KBD4/B M[AI>ZP4T7MXW0@#!S83=+6$XXB-U.4'C MPOZ^9,<([R\WO]W='%-#3PX(BH\H4TY?.PQ5 -^-K-BU*,1J#I-"WZ8BG;"9 M=9]D+'G)@ P:&2Z1%_A(!IDEC$<(++YUR00ZF5Y,#U&V]' 1VHO]W#N[8]< M5 U+7^/7#^**&E_7XOK[$=Y-VG;9H" ?"XK:9XH$$(;CL[Q2\M624X!Q4.Y MHM!0G?*Z;A%OL5@(.Q@I<(P"M]^9!;^*MN+4]UTK.$0G'K$4H(Q;O8T6P/2P MN"X@,*FTLN&[6] 1 N4V\5NKRM=, MNZ40^RM':PRZ)0E-CZW@$:U25O2@V3 M2[F01=\ES,T0!IY)T'JG83>B9_9(MQIZ$ZBW2X6![+A_'7.;4=J,KW/R0(= MJ38PZZTSP_I4MH@ZC@[I= X(?O$H=*[:ID$#O74^"/0PHO-F /(W;.R[J1>S M8\="',LODZ/"@-U_^_<*0,I12?V<#1Z,9Z;)K%S+=#)PQG"\9Q MX+M^F+)C-@ZRR$VB;#![A[>AFV81G26)F\"IXQ>F).)XMZ2LI??0^PXB2(WM#_Q..'1$T-.3[N=K#YD1BR1,W!AS[IAN@C1VLXQN[GXX9CY/9A.VZ)W:*6[4 MV@9;(OUKLS^%J/8*T1@LN]]#,.DA"BIWC=SY.>FP9=((VHX)V^V0%8\\))H;-4A;+'\S+3O%0=W1"'8_*+&?#N%=USH>Q=T MINN_H=ULNT+?;BPZFAT4H)"T1F&,$[G>+_27BI^E'S#! O7?;(39H'>+"D-! M!O[$PWSJ_K:%6 N+E-O\SD6-86B.63R)_2/\9L'14)@#5@% 4(V"!L,XG/C) M$95A-,DR7#A_0&+G#@E^41H B[9_TP_^*(2M89CF*UY3HSU+ULR;8$Y!;.B3 MV/!09<^L+-YBV6BPB5&RZW*O MV?F3'0D@IL4)N^(+C@VGMO+1@EG*@BQV\R2B\3GE*0O2Q/7C;"CZ+BS63AA) M6PCRM.NR+6'GWE:9U%;O1N0M7B,ZX.BJO8"VSG7,?Z.=(DOAW*G9+Y!-G(W"",ZRGTWC"/GIGY 3FT/=%LV M"Z+,#>((*?/=/ KZ(NRL!T@G"8O<+/(<#*ZFA<:A"7V*:)(R/P9@)9YS^_/ MO2ELRFANTTBG=/A>ZB9AP'S@0_Z\@1\>Y2:(J:#< M*(K=!#/_]H'APUD;U=S"'T;XH!@#[ZD-&G]*&:'7DRG.]\,5J*YMU]&Z"4# M>U7W^6!X.GQ\N>R^.3R3=U]N?N?-O43S5F(!5F^2QB-TN?T:TMT8M;9?(.;* M&+6RETO! &PO=V]R:W-H965T(!IJ:1NB97QO33<)0%S6V3(]DAX),*]E:9FBL=]N%++2*;5- MF$31.&9% Y\ZO:6:CZ5O6FXP*4"W;0M"LVE (75S+^))[>9O>\N _,5QJX]DL)ZLI?QI%U _*F1]9M0MA@82P"H]\CWF'36"'"B\?<.TS^8M(K'\A[]D_.=?%DSC7>R^<%+4_\:Q]* MK%C?F)7=G$X4KB.7E%(M=@]XST8ZJTB1P7-BFY473*2<_,%TP)+C8:.J14 MU4SA-#2$:T_#8H=Q.V

DKV"D\$T*4VM8B!++_^J'Q.= *MF3NDW. N;8C2"- M DBB)#N#EQZ<3!U>^@K>US_R?)'#T9^_?1./HX]G^&4'?MDY]%],PEF,TPP?I$&(4WC[YCJ)XX_PTA#\62-4 MLJ'FI ,P;-T@:#2:-I6IP=!Q(=NN-\QUD:QL$_ "F"BAY$UOL/3P)2QI.UW: MX;*D$\M)T.6)E]-@*7LR0UC_]K[M(,VM4*$=B@]M*7GV7JQ19-Z#WV+BAFI M)MX#C;9&:@W.&,77_>"CD<'7%T73E^@4]T&@/*CFV=42[>(3JH)K MQWS+E"+#.@#967P2+' O'E%;Y%7^G7*DG=X=T6#B&6I6 @.QSV!U(O6>2SW0 MS##8KBE4^\'AT&TQC,CYUXOFG&8 5W&09BF,OT$'Z'L.I7@^/AB_5W,8].9H" MV0ULSS.'#[N$5NQF&I[_7AR?P&U,:+C0T6)%]-+]Z]$$-S\)+)SHWPM#3T, M3JSI)49E+!lY):GA=PMKX/"VS_\!4$L#!!0 (,B#;EFXL!:P00T %PB M 9 >&PO=V]R:W-H965T0?5WWT.T&R;9%<3@<:(F.=9%$EZ3B3?_Z^V9(R7+BN"VN0->6 M2 [G/=^,\VJKS8U=*^7$M[IJ[.N3M7.;%Z>G-E^K6MJ1WJ@&*RMM:NGP:*Y/ M[<8H6?"ANCI-Q^/9:2W+YN3-*WYW8=Z\TJVKRD9=&&';NI;F[IV]]/;U27+2 MO:@LK]>.7IR^>;61U^I*N9\W%P9/ISV5HJQ58TO="*6KT_DQ=O)[2?-_O2 MJJT=?!#P>T?] M(\L.69;2]G>Z^K4LW/KUR>)$%&HEV\I=ZNT/*L@S)7JYKBS_*[9^;X+-><6N= MKL-A<%"7C?^4WX(>!@<6XT<.I.% RGS[BYC+]!+)-Z^,W@I#NT&-OK"H?!K, ME0T9Y^G/I(^?/!=\EL_/((@Y.>PGNZW@T M'B?B*^Y;ZZI0ANGO<0EJ52662JC&E:X" (TX+W2AQ2R)NP#??)\J&WM!M6"- @+YM"$$&-+08\FHTVD@BU^&:5'8FK=OE?;.[)?". M6N&4J9D[MV=P)9#/K0 K71=!XZ?5R@02BC%&%9SW&M;=EH9K"(D+O2(:-+ OB-)=V+;3Q M7&Q+JQ#E;HVD9C>#JQ]3"6ZG=[1%6]L<[8CH";LVQ%ZEKB'CG9"WLJSDLE*T M%\QI$XMV SIL8!(H9H78?9&KLH9]27>T;OG=6RU-0;>^[U496.@N?8]'B/PM M';)\N)L7DI?/6!.%HLOAQR/QR3.C;F%>.E"5\1~'>L,9:-!:7;6=!2'0'WWC-4]-!0XHBACFG[@0/2A;/WT4DPZ4RY[+FDBXVB"DC^$4RTL\7*R[4[\B?F MAG_BW!W=MC$:_CH\Y,.T:3F" <7(7I4.;Y!V-@"Y;L$\6'^AE)-ZWAN,&Y.Z4 M-! 4*5S\LT60[>>$H/HH$$K&\S@]R\27OF],%@<:GK.9)6W%;*_8(97LC3B5E:MZESM5VF,;)R-I!-/ M1#9*4'&KBK2?C.;==_A\LLA>!F-=F#)7XCFVITAMW=']:\KD%.;#Y4F__(L& M%V5%&;I+V,EXTJU^A4/W[Z?=V\O2WHB/1BEQ2?D+'%\JUYJFWSD9I1-QT1K; M0H3.78)$0E[C)+"4BQ$W.4H >65D=0TUM$TA:0E^A4K96,EIU'**"AX?-,A7 MS5]RKG=&5S'Y;*-#-/O &;H"@L@HQ+?O=0 8W(F1(/ XGZ1ZE8^B/4M1+2G8 M(_QF,VVE?%Z_1N905!ZM@ R(A_.K=V*R&#]/QKQ.CXMDRM!],:_: M@FG NL.KP;ANJX*XS2M$;[D]X;]T"*ZH#9U!4E1<44?B8VLHN?:)1*%5X#0P9E491D M.)B1RLYS+CMT;!AA80%3]2 G1QB) \P:B_? R,VFP@J5/1#NW/K*A93UD[J5 MA8QIMY=-Q52:H@[=[%2&4HF@#N&T*W(/5$3%]8@&B7=7 (6&H2>RBUD^L^=4X_M.7W5E9>V1Z>#0WI[01<$1(V^ZM>C?Z6DP<, MBB"L[H++^U2&O!ZZBs]@O^$PO:!(0S+Y#% W90K)X?A^Z*:1++#3X*;S>2D][M9*(.!,%OX! AWP.!<1+VM,L+4B9Q [L'&F&\D:?=Q_G-3.O&1JQ/%!@XM5&H(7C[= M?"$D1/I*DJ"PZ% [0H C@D*/LUU5INP^I)(H,23V9 =?,Q#R))^F< K68*W)/)XE9R*+TRG0D.?8;_G4^.F-'Z10]?%MT^75SZ@J7'"01/Q2@..D1@ADY%1 M+0W#)_:H#0-&W55\A)T1^KQF(X[5\NF0.=)*M+%-%[,SD@?V20+COIEPYH. MH9ND?#;=>5EO"^HB2CBCZGK, P5G$*N4(D.\;2B8NBBZGP]47^FUK_3WYP72 M(T/T]^R]%(!+W;3K20Z0(8!Y'-&%'^5BVY"H^B(1+PKDMMX$? @9U@U]^H??KBR4(.)!]"U/OK MT>?N*O$4*Y]]%V&?1><#1J^8T;^SE?P<]4XON=A"1?T#EI+QWMIB;RV=#M>2 M\=[B=.\@E#M83/>I)K,^]+"&@UTG0CO[AR&L5Q0"?? \UM#6K1]UH'GSFY72'=.?QL>"U/AQY>A]?14C/* M#*\L&P3]D"4_5901*B6MX\E4<*^#\MAGH@8P)C1!$6:IK/51XKE#(J9$XP6Z MSPMZ;XJQ;FY%4"1 K8?= Y,+N(3PXF 'J!",OVX87"%X/0.$I_T<@4L?]A>Q M1S-%RD(0J-2%AQFHKA9Y-+JW5JY0RHGZIO,+OOE/M0(0[X!4*C0D6Q&%RA(U)8UTVQ6'PV, 5GN$9<,]1+1V<93SD8TYV-9A/_A$N/ M\$<2M97/* #55 O :,P%OD^5N;8N8KY]>[NS:&@HZ=A2#17_E-!]WVT:A+2Q MN\JFZ, YTCY1OVHT<^BIF<[LN#\F"!"4"L@_=* -&SM>%>>9==T3::BQ:K#G-+W9J.K579X(*2 M^NZ=+\412P_X:@C9;=5 -Q"!I]&'(F<(^SA& HM>F8,*)G;2\D'R%+(G.H[: M$KUX=<=6C3H1>;IZ+Y"H[@XJ"W0>4T1;'3^NICZ7LR8YJCH6?>@?8M*[4<< MJ*51V! _=4*X'TV6S:1VJ[B/C-JK\1^9I9]/1;'IPHI:,__)(C9)'M_E]F.V+ MWTI5]7!2C ^CO&[PLU>>*%*>9*.TGRIBUW9=YNO#"#.+Q9-TE/6[RX>9$ 1" MH!\#B TY29*,XVR1]I\ (\?/VFDI3>C8",>($R?@Z@S3^+PHY,XSVGJ-?CI9P_CGE."B\YW M \\#OWCX'W?"7+ K2?VPXCXQT1,375M.G6/X;:7+M.$X(T<_A/[^#V?IM M)?.;YVC>-(U+/^M"59P!*55'>ZGZ,)C8R1%TX0?"?S=(LV,S<1+GZ$P\V1T. M>7M _#Z:)W\YF+/1;/9_!?-#R])"GR@2<8?/V,0 ^MR8&:_ +N9]D M' K8F;?K+(OG /F'?FL^'? SB7RMSS7_70#T5ZJK_\;] V_ IQ+G_BX'==O]W M%^C4KTO(4]D5CHY'\^F)'U-U#TYO^.\'@(B=KOGK6DE ;-J]976KGN@"_H_ M*'GS/U!+ P04 " #(@VY9;-R^Z>$# #3" &0 'AL+W=O-!HN; M97(]O;J9LWTP^$=BYX[>@96LC7GBQ5VY3#(FA H+SPB"'CN\1:48B&A\[3&3 MX4AV/'X_H\6M).6M7!X;]076?IJF5PF4.)&M,I_,MWOV.NY8+S"*!?^0Q=M M\RR!HG7>U+TS,:BECD_QW,?AR.'R>PYY[Y 'WO&@P/(7X<5J84T'EJT)C5^" MU.!-Y*3FI#QZ2U\E^?G5%V&MT!Z4%&NII)?H%)DG8/Z<%CW(303)OP,R@WNC M? >7@5UUB^=H_)4(#[_S ZB8_"_B(S01FV1CR+)^?P9L-*F5QE! MYJ=!N#VN7",*7"94_P[M#I/5VS?3=!F',Q3G \7Y.?3_FXBS(*S&:#5NHM-*UU+8-[UTEB^H5B#.JY"^^,]2.A<52,J+4.Z1"MPX$ MM>EV:W%+\ 0*/\W&69;Q'QD1#!E:+]<*@46Q?3GJHAS'P'1\45&/@JL$Z6>(M6R6<@VOF4-,M\.A- \03XM16*^5YF/.1D1MO4:+JQ\X2T<2F4/;T%\9P=$ M->]!OJ$Y@<^T71QM;T]0)Q. WQ&6T@7<.FJY2A31$T9V5E$V*.@"&VLJ<.I M=P\?#TGAVZWDB D/8D1^4<$!$SEA!4;1(?S1?0)W?"L6QI9"T_=.^I@NC[9V MA[_<6(XY [R!.\[X2:%!B<5&R')$UH5P%:SWOR4P?H490AD*@*/S;ZOC33T0 M^?: 3BI%NAI)!U'RH1([CB9L6DL.%G9"M1CC31/(>;+A- \'5D@5.% :T$>A M1U[JL,,@I.#TRXW$4+6BI'(E?A1$5AA8BT9Z6@MW%+@U%J*F+,IG\HLUHHQC M&GU(0^P_5];TVPKHJO,8*H_NNQ$UWFQ,@C0>C/MF@Y=F>Z%Y2# U)757=)#V MJ+ H0J_B'2,7J-^+?;A=)W#M:"T0?S:?JR?#&= OK1:3.8P& M4VHUI3@CL\&B6V_^[0Z$1?#/%07(2:BUP[2FH-A9+T-++TX&>VM*LGE$72.@ ML/HH:_H;K>M3/M%B\@SX5!DG=0[_R.-)I@;P"YV%G$E'Y+S,A2=(LCXQ>OMF M,1[-W[N>< Z=XUOCO$BBW[EM=5IP>CY]0=7CFN2RIM&Y83*ET=(;RTO"H+?= M>5+A;2(450>ZAM21,$\#;C%.52@YUZ/Y >@\W2US; <-1ALGU@S]7IT4K@$(\ M(N2HT8:T)HB:WD5FQPFB,FM*]'&:U*YA3=0^?-[USV4![K]\[/=*P5@@Z2AM M,[8-$=.U4/F94J9OR@"V M:8]#!EU\1M& *[^VMTC,;'UA$3G+_(0B/Z%G"KC'6+28]&%3BC\)X[X!9GDK MV=%X(Y/NAH\MPA5'FHMWL)C#N]' =FRH?5Q=54IR;"^P1R,8S4@-)E=P[OF+ M3X8443(>#.0U7VXS?9N-- M%49>8CSE(2P+^F)!RPITOC?T%,&K]_NQJ M],9Z2NMYP=^TVMO.9T&2K,KR*WVY3=^?#8DAE:FD(@H2?Y[4C),I&HMZZQZ*/<_*R_/C.@E96;Y M?[%W:V? C,Y'4MBISOQD>Z@I8K*V21BJ0L*EUL5)%H9=]= M5#B%*EXDGMRU(S=^@=Q$_ ("6RL^%:E*^_LOP%K#WSCP=SW^+L%'M1N(R3 6 MX^%X^AUZDT;>"=.; !_EO>G*#SYJFV2EK8T2_[Q:V9)G7WX[4^C^?#M=T28-B),OT?]_V^R[Y{[S>Q?RTJ):5X M+;Y[FOBB$!%XU][Y=:MHSTX6![&55N"A,BH5NJA* (47&&^3&*$7K(Z054:[7 M.E%.?2^-VI8UEC!+"(9JV^S:*;/+5*Q-F8N/*E'Y2ADQ(M<8+40-MK+V\82? MCX<#<5>(JW]#2!+CJ7L6BZK#9*$V9;5EI5)FID B <>Y%>!7?:L4N*+ECH5J M:\[ZLVW/&;MS)D)6O,R $ 02-M*&R@SB?CN/A<$@2B)P"A-EZ1H09 MB]Q)ZMM.D]Y(TBF2(#@3&:\$4%1=:0GB3027)I]SG1@G%C9&4UY-EK7V5IG M&:E;)&R.O@+XO!1:M@K&A7Z?K22?]-[HZD&"W10I=ED,L;F2FH;%"RP%;G9(C ML5G)3*P5; ?KGX\OX^5X!):B\ $R7HXZ.FB4>9=49<=F$Y;Q^&'R2*KK>A1XE(X1(U(4]^T949\ .RRVC9. !OXQQQ(MSD+>A^'!=0ENF Q/ 4@:J),,>&]D10=IHE #*1\X_ M6L;3X;SK_+==''Z;,WE]'F>_>BK\ABQZD@9]\^7(3@^9'E4G*7B)S M#H2_1?F-EH8U1_I<+N/)]!+XI:;CUH3< MH!*7+X,'(ALM+I<+9AC)'FMB\2"+9%N*FSJ1,.-&=B.XQ]N]4;FVR@;>]A'; MG]S&Z_Y(2<&;YF-G8!MS2: .P>[$>U+.C(78;W6R[ )OJOHJ?2!.;MRYCBT@(M4(P4Y\S'A:XM"BK(CBDTZ=M/W.4ATS*@3@0OP'/F%;V]"'1=S0H IPCWUB]N62]]E.E0$I=DLV@O:#H$EI M*TOI.\GJE+155\%[_] (S"<\L4WSPG* G[[!1&2[+HVX,$ C()DUN:?(V$Y M[$)^B,%:!D1.1]+:T\ISPJVU0? 6L]J6W;O"":R+/&_>(KDBNR/6ZF2;5*2O7 M5M)4J-!!A:71&TTIJL4!$(-^09"CN-0.L5,!H>W!/=)^@]>4Z1+\RZ$.@4$^ MI8AH;'ZRKI-SHTA=3KV,78L_(Q'WTI+364]^W1:?8>"- \P8E3+&3!P>1,K'Q MB\1:5^'&;.&&<-1)Q[S,%\+%Z6(+QSL?(6&/ITOV)GB(I7R1#4F#OALR94Q]8"FS*=XVETR@(!3\!TY)4=.!&U<.(C MU$3^]9] !,DUFS-X(K9G*'4G, <05T$X6&H79R0KS\>?'XT)@49"/:H%'G-56 MF_3U3E*2P6.*R Y4=0]_VY&(WC^6P43R[G8A:/Q_-XL5B(>3R"UD?S"9[-)^-X 8'G\0S^.8(% M?V7@D7>:Q:XJG()(0,)&;Z+'9*O2.F-7# (&'I$0+G)OIPDTHR&>_M N6%Y/A M!=.*GR;1W1&$XX6O7 IVV?-_N,A?A43JJ?1G2YFL9O*PI'W1/IN-R<(46-!SCF QP@KJN@R>E T@N%TSOY7>%0W',P67"%'HI=B,IA?XLFP? 3+%D^@*J4%N M*%_:A%AR7C$3V8\U74"'3S*K.X[\:KH8$R7Q4W3? M6_%"7+6]I _^&/GU+D)U(-ZD;$>'L%4TTG\$_5+W(&Q2)5PI70AB+'$B'<'<8 M- %,;_(\4G2A%VF&D]P1!],9Y,Y279%+G ")7MG=&+M%[NQ[!%W/Z&X,=(E%F M3RZ1\ D1#L2)B"VC&0[X# /0#?QE"&76AGLWAJFK&HN@7Q8*KI /X%L47(# M[&!HM45O86M ^$! [C^K.,(T.4>&(=5W1&(VC7 +?@?)>+MWM!#KZ"S+$M-6M M@,1]VB?8/^7?K3B!Q8AX+Z&U7:F+*NB?4X;NJKX5LO.\D7,KGQ FK3%EBOQ) M8XGU6E%_ZIAL3U^#6;@1E]8B]0,'0XU"G56V7TF.9!F(>TA82P=;80Z%QFWC M2D,'CJ8.(A1IY'C08- /O<(@K-"@MN6%*C^H M(<#*B@ :M,L-QAZ_$^ITG5>$DLB_-:.7M2)0? =1)G!P:N.+2$X+<0E??&R\K8_"VCG6%@>Y5HDDYE&D&V(RPO53K2-6???* ML"*'M*0$:(6\E> JE!]DB+PF&_:;>=C+$L#OC]@VBEF,1>MO&DU-JAEO=OCU M4 [\- EI<4X\:R3Z6XF3G/(]X^=R$S"T:0ETAV:/3W-0H\24,=E57P,*HH)PE M/M _^]>$*00 YH-.9M9Z8IA#,>\>M*5Z$;.XFOQ(?<5"=,\T"?$($I"?8> MH9'&*:G,H1#XV ;(RE;]B2 (?1Q<#= F0 ,66G1SH9MR(%[MM^SM#K5W0;*/ M)T.BBF[O[WX:/)N<(W \XM#;TRXIPW>IW2F:L2E<[:-(:.Q)@2Z]8%*EF[IC1:!@M44:;_546 M\=KT4W6ZW6*+<(=/:]VZXC/-#,%8H?">_*/<%- S.& M2U(A9C^\5 9NW-#DL2J3K_&19HW2^8IK2->XB"(N6+_7Z8;S#^?PD'0\;F<8 M3R@^]5R#S>JCYG)UZ%%S$R5OPTIQ%4-"*/R])/N\JS4,"F02JI NHN-U7$95 M565');#? V/XG!NH=VY7N%75>]WD%)&/C^+["B$V:/I MP2E#T/:\]>@CH0A9K?R/K9[7I@QGRB\/&2.7J]+JG17.GW$?2=2O=B/-]E MY4$1"3>Z,/B4:@.?*NDCH=.."W+Y]1ZE1EEA#]/V- PTUP3/8M//Q=@#Q6@P$9/QC"<5MQPCO]=%Q_FQT!R<\HE6 M]\H7IK%M!OATY\>GK]>E+US]%$6_7F5H+<7/D':#!YDE$[<[CK)+?.P,:%'3 MS4N7"O?\XTL6]U7R8WUS>A9*XL[(D4S-!FZ>AD B@\[21WM>#_=BMD4+>K\DE3=(]%FFO=06ZLE_91Z;(KLNY&-;JV1*M,M%W RNH!B-M$/H1:2T9P6&5]AC"%M*0O5 M^'LZ:!G8B?Q \>4SH-;?M\ G8@_04#+:QY\ Y5UB+'G8MB%IW9U=PT 0AA=Z M!03Y';>_#X?\79^VRS>T0 $DR]<[AK)$P"XFDF4O- M-^V$R!!T"'FZ]_5OOIVH"2\T+8I%@/%\6]#][XL Z;$[S"T0!&"/T%9'^ M4DUY#^JF4W+7S1%>*0[M+!, YZO%CS0).FKNJ(?W[5W04<%]:GRBZ_LTC<1O M;<,'A7R_WP,G&5UB;[8Q=1;:]AG>(<-0=)#M_?DLJ.-[+3F-M[W#,6^]7IP, M%_&RUG($JE*5,?B+":WN%(X0:2B\3P1KJGH@]WJW4YSAO20TXGEA@OD8H3/ M,SA;UB- ;#4O=T1@W,]<*()]VR."+[W6(/AUZAK1_=6+[H6:0%@%.@&!Z5\ MAR" _<:NR@.H6[TBHTD)G-M+=+FOH-=_\+EFB?R*A=P@_69H K#1E7I\W!B9(TU7L(*%6]=&$>2(MFAIL@/J>M('G7.DT1FN84=M =OD4$JF'3V6@6DWXQOKEZ^/(1GUM&^3K+(#%1 M]6O;ZZ I$403*1LW.F6'/=_$4L* VC? H78] PQ]S0D7-ZJL4G;>FE\M8W@#K M']^O^IKKW2FS&WJDQ2Y%++%NTS*I>3C.>2;PR$ \-N6#=W@TX-9++'O2:L^)URAN M('EX8-S4[84&K6FSB- DJW&*@)H!!NS[0MT9:&'JCVQXVJI8;H9KMC^+\D'= MU:%,?Z?9V([814+*'Z'V:76FX8_?MG;L=X77)I52S2DS[09N;9YO9AD(\5.O M^%UTWM $+M_P>ZC$,LYR+VLV3YM77:_<&Y[M>+!QU X2%'+O&UN'@&ULI591;]LV$'[WKSBH:Y$"GBPK29LEM@$G;;$52QHDW?8P[(&6SA(1BE1) MRD[ZZWM'RHZ3IMF /<01R;OOON]X1W*R-O;&U8@>;ANEW32IO6^/1R-7U-@(MEYH6-:TLC6V$IZ&M1JZU*,K@U*A1GF5O1HV0.IE-PMREG4U,YY74>&G!=4TC M[-TI*K,>)N- D,W$E]KSQ&@V:46%U^C_:"\MC49;E%(VJ)TT&BPNI\E\?'QZ MP/;!X$^):[?S#:QD8890+O[".MODO"12= M\Z;IG8E!(W7\+V[[/.PX'&4_<,A[ASSPCH$"RW?"B]G$FC58MB8T_@A2@S>1 MDYHWY=I;6I7DYV?7W<+AEPZU!US1KYN,/,'RXJCH(4XC1/X#B'TX-]K7#M[K M$LN'_B.BL^64;SB=YL\"7F.:PGXVA#S+#Y[!V]]JW]X^_^N\7W0"'_/%\Y: MJHA_GI(;T0Z>1N,N.7:M*"":4!LXM"M,9J]>C-]D)\]P/=AR/7@. ;_MQ[.0 M3Q.\!YA? 0_PW<1X'.-<&::5N@[FA*]$QY+:M/'=D*70%G33H2,<@-?"P^F M*#IKR4$L/5KP!+802N@"(1XK) <'1M#5=58?E?H)\>=1IT962(Q:&"TDB[^.6, MDF4@LI2:T*10X#Q--('+&BV"6 FIQ$+AP!M8($CG.BQ3^$2XS$10USMPQ(%. M+U^3"9U!0XY*S@%!&VHFHAW0OQ,<.%]:DZS/8F$J+<-A8BR(L@S?Y%E*5RCC M.HL#]?^'J+!=V@<)&B[,"IL%"3F*G1"(WV\4V3$KJ;T9"%]2EK: <$K&@CVV M??7B*,^SD\]A:;Y9"[/CD]= 20L*"[2>CF\H"$]Z$)7%0&A(X"11*/4P'"SN M0BV(QNAJE]2 9R4)X53*4@HK,9:-Q\MSNCAH\YJ.D+A5.B:(5RD\W3(.R1* M.MDD=R0?T42 %="6!>S?B38E(00$%0>[ZN8/G>?5O<0!0?16$64C?0AF)[_C M/"1X_ #V+"9CODG&OC4-[? (HI3&5E(='3G%#L!P.8JY,7YA25VX(>_)U[>D M:J#<4H:;K;J*,"INE"M<&;4B#\YR(_T.&0[;(&7UI_'A,,NR\!P^LPGTJ,K>AM+F^A)629H.YI2M=2V+V+Y/$:(]I&XB]5W! M\0Q\16L8*BA>2]IS5D=%S\??=M9U0OM!GS9>6$LG9\#ZTX41'JGE&Q*9#LOE?PJ8JLNXYFTA>]/#;+P M=RD\=6:/=N[3!FT57@V.&KC3/EZMV]GMPV0>[^-[\ BJ.1>VDMI1X2[)-4O? M'B9@XTLA#KQIP^\),[N^O!9T^,*+1OO^M+0R=T/,.#VN3;[!E!+ P04 M" #(@VY9D^,J7&@S 4K &0 'AL+W=O15F=1V_>,CJ_GSEV?T CWQ6V[OF'!$@EM95M5G_-3M M]N.C&: [(%G:5XA I_'-GKVU1X$BPCC]DT$=N3GPQ_*RCOZ'-PV:6:6.QJ^*? M>=9N?GQT^2C)[#KMBO9C=?\W*QNZP/%65='02Y-[>7:V*%EU35MMY658P38O M^=_TBP#B:UY8R L+6C=/1*M\E;;I3S_4U7U2X],P&GZ@K=+:L+B\O%,Y:6OX M-8?WVI]>IDW>)-4Z^5#;QI9MRK JL^2&SPE_:_+:,E_GJ[1L 8RKJBO:O+O- M=E61KW+:)"J;#=-\KK,:!:__P0V MXW:TT!V(7P.>&-WT^1L-DD6L\7YR'AG#D)G--[9D?&N_(9UF\E_72V:M@:,_M^N^A#?-XY\/C(9D]:W;IRO[X:(N]6>CXWNSW_7 MG.?0(D>'&5[DX-C)KQN;=&7:97EKLV15P3&6#7]] %Y9BE^O\S(M5WE:F 9> MLT#6;9/DY:KH,INT,(*@%0V/?U]7VUU:[@D3<_BZZ99-GN5IC>#'+W][^YK^ MW:1W-EE:6^*]=FD-D^4E#5=G,*4%>FHW$=;6,&^^*VQC;FUIZ[0H]OB[W;7\ M+D[_J:3=W.!B:4U76UL# 20G?_W+Y6(Q>_%I>C--?KZZ^D!_SU\\IL7@J[7] MH\MKV:+LAIZ^L:NNSEO=P.LQJTU:WEH#6]WF#;$Y'?WF];4;%S@OK*]%Z;

*_8?20$3;8T.P6BP^0"X99K>]9!;GDG,O7=R3'S3"Q!WV9^LFV1$M' M(Y%GAM3)@W7WK!O^[O?H]U]GJN M;QV>IH/^>ZT&HM%&_ I95=/!;"#\TC!\,IU^MB,(^KITMJZG@_%FQZUR09? O M-E]WD#=R[OLM0^7I]"8QK!8WTWO]@?]5U4.Y QB_UR@^$ MD8V#;#L[6KGN>N LSVIS;0$@4*3'PHWXQL*QU4KH"(@29$)#) 2' 3A!D2D"FAX1,$61&0&:'A,P09$Y YH>$S!%D04 6AX0L M$.2$@)SP0E[*)[VXE*Y_N^F5.)<-^[*VOG6X;W\@$#_P(LZ,UY5RXL;)*L9C MIY4]R^/"#\2A!]Y"2]D@&@)NQ#SUFNCO!?25 *,(8U^EG@<'U$#^8@7 M\ [/TVG>4ETYY-;JWZ$FOVZ;),$G?_OG#ZM_$+,?0"(**[_"8$LR8V3"WTFD) MIO0 IX K"&@/N0OFH]PR9L+I[*T+,?0(X52]]+1#_4D8%3 ?I94QLU=F9@T M()=3_AT799(QLT]@+ZSD4S^8,#IM6,)84[,.P281=0K*)6 FF@_9Y[L@4A(9,UOD:Q\TB&/WV&WB*,O2M6"\&GH QJ1$,F8VR9]6&K_%Q%"4 M.\,,\KCJ D*@5M*%)Q' ,5[VI1,>^A+*&PFS V:FM(V^NHQ&HXZA?0]LR2^ M2&<@&8"("0^>7]HH64G(2H19%%^:^M]6$$DH+",.6_I)=MA3Z,MC5VC]^A901 M$F8C0"Y<@&NW24,@+7':WV,X2@LJQ,:,. /H!*]%TH+M(>LTY9L(4E)(F*5P MW@.3,H<*:,YR(0OGBJB-)(R\V1WPO<22_\CQB2GM@C]0F9^_M<30IUZ3.KHDROYU!&23.LL&)U@[X2C)L R2>9]I[42D=),RZV:392R4'I0(@?+,JYT! [,ESQNC3$I M"^7,%MJ_RM$S8TS*0CFSA>)*_/6>WAL7(6OUA"6:CX'U=D...5@AJSQ!E2 M05FH8+:0/LQSM5 NZD(%9:&"W4*[,+<|*,*D+%0P6VC71,QK3#]C3,I"!:,% MMI,QZ*F_O:#W[QKJ7%/+R@+%HOY[^W&TT<%^2H5KI\V+ UA7(O"(@XY&1?="R:*MZS/8 M]M5 BE9MWR+?0@%_^@02P,$% @ R(.N6:QM4%<\ @ KRH !H !X M;"]?:LAZ:K MV71:>@.2GGS0)K'H>W=3T@7R2.SF$WQ6SER\?O7Y?R9VF\U^G7]WZS_'?!K_;C^Z(:WLLMYK!:Of:#_XZJ]/P_7 MW:6^-+=>7*U>'Y;5!@_*"U1QB5!T@1K JT3@ MWD*@MZ#>0[*WH-Y"H+>@WD*@MZ#>0[*WH-Y"H+>BWD[@MZ+>2]*WHMY*H+=. M7I80Z*VHMQ+HK:BW$NBMJ+<2Z*VHMQ+HK:BW$NBMJ+<2Z&VHMQ'H;.BW$>AM MJ+<1Z&VHMQ'H:9.7W01Z&^IM!'H;ZFT$>AOJ,01Z&^IM!'H;ZFT$>COJ[01Z.^KM!'KIY&,E@=Z.>CN!WHYZ.X'>CGH[@=Z.>CN! MWH%Z!X'>@7H'@=Z!>@>!WH%Z!X'>@7H'@=Z!>@>!WC'YV81.[T"]@T#O0+V# M0.] O8 :[P;U;@CT;E#OAD#O!O5N?E+O,GX=?H+4$L#!!0 (,B#;EE :Q>Z (,8I 3 6T-O M;G1E;G1'5'EP97 =+GAM;.W:34[#,! %X*M4V:+&)6\!43; %EAP 9 ,VZA) M; D&RNUQ4D "004J$F_3]+4]; ^*1OE7/IX]Q>KSRM*%SJ;\ :R8M]7&KHB)V6NZ)'^Y 3OF':?? *#\!#">G(A>BD)K]K_B> MF$L2 ^XT3+NF^H2N>7]?7 D,%XAL?!Q^QQJG_%[EWT(D#XD2!^[\ TH?X"4$L! A0#% @ MR(N60=!36*! L0 ! (! &1O8U!R;W!S+V/%P M<'YX,6Q02P$"% ,4 " #(@VY9 &?I4 ^X K @ $0 M@ &O 9&)C4')O<',O8VJR92YX;6Q02P$"% ,4 " #(@VY9F5R<(Q & M "<)P $P @ ', 0 >&PO=&AE;64Q=&AE;64Q+GAM;%! + M 0(4 Q0 (,B#;EF]9L7YU@4)X? 8 " @0T(!X M;"]W:W)K&PO=V]R:W H965T&UL4$L! A0#% @ R(N65S'2('E @ ^@D !@ (":' ME14 'AL+W=O 8 " @; 8 !X;"]W:W)K&PO=V]R:W H965T&UL4$L! A0#% @ MR(N61Y8QOZ0 !@ ("!="('AL+W=O&PO=V]R:W H965T&UL4$L! A0#% @ R(N66=?&8)" @ D 8 M !@ ("!:#, 'AL+W=O0U !X M;"]W:W)K&UL4$L! A0#% @ R(N6>"XQ&GY M*P K88 !D ("!&PO=V]R:W H965T&UL4$L! A0#% @ R(N6:R>"(,> P [@< !D M ("!YG< 'AL+W=OP >&PO=V]R M:W H965T&UL M4$L! A0#% @ R(N6;)B>$F= P Y < !D ("!WX$ M 'AL+W=O&PO=V]R:W H965T&UL4$L! A0#% @ MR(N6>L=&PO=V]R:W H965T !X;"]W M:W)K&UL4$L! A0#% @ R(N6;BP%K!!#0 M7"(!D ("!S:$ 'AL+W=O$# #3" &0*

@(%% MKP >&PO=V]R:W-H965TPM# 0 \) 9 " @5VS !X;"]W;W)K&UL4$L! A0#% @ R(-N60I2O9Z4$0 #"P !D-M ("!H+< 'AL+W=O&PO=V]R:W-H M965T&UL4$L! M-A0#% @ R(-N63J=&I*X @ E@8 !D ("!FP$! 'AL M+W=O&PO=V]R:W-H965T&UL4$L! A0#% @ R(-N M6>;9F$$Q P >0@ !D ("!J0L! 'AL+W=O&PO=V]R:W-H965T&UL4$L! A0#% @ R(-N6<9N$L-X @ 9@4 M !D ("!GQ4! 'AL+W=O&PO=V]R:W-H965T&UL4$L! A0#% @ R(-N66K9?!VX @ # 8 !D M ("!{2 ! 'AL+W=O&PO=V]R:W-H965T M&UL4$L! A0# M% @ R(-N62KDE62E P *Q4 !D ("!^2H! 'AL+W=O M&PO=V]R:W-H965T&UL4$L! A0#% @ R(-N63YN M<]="! IP\ !D ("!%C&PO=V]R:W-H965T&UL4$L! A0#% @ R(-N66+X'!)T @ ;08 !D M ("!4(! 'AL+W=O&PO M=V]R:W-H965T&UL4$L! A0#% @ R(-N6144VUA% P 50\ !D ("! MG4H! 'AL+W=O&PO=V]R:W-H965T&UL4$L! A0#% M @ R(-N631;R0PH P P0T !D ("!Q%,! 'AL+W=O&PO=V]R:W-H965T&UL4$L! A0#% @ R(-N654Q,?[- @ (PL !D M ("!^VT! 'AL+W=O&UL M4$L! A0#% @ R(-N63.A0UX9!)P\ !D ("!I7,. M$\L# #1$P &0 @('U>P$ >&PO=V]R:W-H965T&UL4$L! A0#% @ MR(-N65ZJ3;AD P *0D !D ("!=(,! 'AL+W=O&PO=V]R:W-H965T&UL4$L! A0#% @ R(-N6;.,H+S4 @ "0D !D M ("!1*%X$ #G&P &0 @(%/J@$ >&PO=V]R:W-H M965T2N 0!X,"]S='EL97,N>&UL4$L! A0#% @ R(-N M69>*NQS $P(L (!1K(! %]R96OS+RYR96QS4$L! M A0#% @ R(-N68_A"<]A!0 A2\ \ (!+[,! 'AL M+W=OZ (,8I 3 " 3&[0!;0V]N E=&5N=%]4>7!E&UL4$L%!@ !0 % YQ4 &*] 0 $! end XML 85 Show.js IDEA: XBRL DOCUMENT // Edgar(tm) Renderer was created by staff of the U.S. Securities and Exchange Commission. Data and content created by government employees within the scope of their employment are not subject to domestic copyright protection. 17 U.S.C. 105. var Show= {};Show.LastAR=null;Show.showAR=function(a,r,w){if(Show.LastAR)Show.hideAR();var e=a;while(e&&e.nodeName!='TABLE')e=e.nextSibling;if(!e||e.nodeName!='TABLE'){var ref=((window)?w.document:document).getElementById(r);if(ref){e=ref.cloneNode(!0); e.removeAttribute('id');a.parentNode.appendChild(e)}} if(e).style.display='block';Show.LastAR=e};Show.hideAR=function(){Show.LastAR.style.display='none'};Show.toggleNext=function(a){var e=a;while(e.nodeName!='DIV')e=e.nextSibling;if(!e.style){}else if(!e.style.display){}else{var d,p ;if(e.style.display=='none'){d='block';p=' '}else{d='none';p='+'} e.style.display=d;if(a.textContent){a.textContent=p+a.textContent.substring(1)}else{a.innerText=p+a.innerText.substring(1)}}} XML 86 report.css IDEA: XBRL DOCUMENT /* Updated 2009-11-04 */ /* v2.2.0.24 */ /* DefRef Styles */ .report table.authRefData{ background-color: #def; border: 2px solid #2F4497; font-size: 1em; position: absolute; } .report table.authRefData a{ display: block; font-weight: bold; } .report table.authRefData p{ margin-top: 0px; } .report table.authRefData .hide{ background-color: #2F4497; padding: 1px 3px 0px 0px; text-align: right; } .report table.authRefData .hide a:hover{ background-color: #2F4497; } .report table.authRefData .body{ height: 150px; overflow: auto; width: 400px; } .report table.authRefData table{ font-size: 1em; } /* Report Styles */ .pl a, .pl a:visited { color: black; text-decoration: none; } /* table */ .report { background-color: white; border: 2px solid #acf; clear: both; color: black; font: normal 8pt Helvetica, Arial, san-serif; margin-bottom: 2em; } .report hr { border: 1px solid #acf; } /* Top labels */ .report th { background-color: #acf; color: black; font-weight: bold; text-align: center; } .report th.void { background-color: transparent; color: #000000; font: bold 10pt Helvetica, Arial, san-serif; text-align: left; } .report .pl { text-align: left; vertical-align: top; white-space: normal; width: 200px; white-space: normal; /* word-wrap: break-word; */ } .report td.pl a.a { cursor: pointer; display: block; width: 200px; overflow: hidden; } .report td.pl div.a { width: 200px; } .report td.pl a:hover { background-color: #ffc; } /* Header rows... */ .report tr.rh { background-color: #acf; color: black; font-weight: bold; } /* Calendars... */ .report .rc { background-color: #f0f0f0; } /* Even rows... */ .report .re, .report .reu { background-color: #def; } .report .reu td { border-bottom: 1px solid black; } /* Odd rows... */ .report .ro, .report .rou { background-color: white; } .report .rou td { border-bottom: 1px solid black; } .report .rou table td, .report .reu table td { border-bottom: 0px solid black; } /* styles for footnote marker */ .report .fn { white-space: nowrap; } /* styles for numeric types */ .report .num, .report .nump { text-align: right; white-space: nowrap; } .report .nump { padding-left: 2em; } .report .nump { padding: 0px 0.4em 0px 2em; } /* styles for text types */ .report .text { text-align: left; white-space: normal; } .report .text .big { margin-bottom: 1em; width: 17em; } .report .text .more { display: none; } .report .text .note { font-style: italic; font-weight: bold; } .report .text .small { width: 10em; } .report sup { font-style: italic; } .report .outerFootnotes { font-size: 1em; } XML 88 FilingSummary.xml IDEA: XBRL DOCUMENT 3.24.3 html 148 361 1 true 63 0 false 4 false false R1.htm 00000001 - Document - Cover Sheet http://ipower.com/role/Cover Cover Cover 1 false false R2.htm 00000002 - Statement - Unaudited Condensed Consolidated Balance Sheets Sheet http://ipower.com/role/UnauditedCondensedConsolidatedBalanceSheets Unaudited Condensed Consolidated Balance Sheets Statements 2 false false R3.htm 00000003 - Statement - Unaudited Condensed Consolidated Balance Sheets (Parenthetical) Sheet http://ipower.com/role/UnauditedCondensedConsolidatedBalanceSheetsParenthetical Unaudited Condensed Consolidated Balance Sheets (Parenthetical) Statements 3 false false R4.htm 00000004 - Statement - Unaudited Condensed Consolidated Statements of Operations Sheet http://ipower.com/role/UnauditedCondensedConsolidatedStatementsOfOperations Unaudited Condensed Consolidated Statements of Operations Statements 4 false false R5.htm 00000005 - Statement - Unaudited Condensed Consolidated Statements of Operations (Parenthetical) Sheet http://ipower.com/role/UnauditedCondensedConsolidatedStatementsOfOperationsParenthetical Unaudited Condensed Consolidated Statements of Operations (Parenthetical) Statements 5 false false R6.htm 00000006 - Statement - Unaudited Condensed Consolidated Statements of Changes in Stockholders' Equity Sheet http://ipower.com/role/UnauditedCondensedConsolidatedStatementsOfChangesInStockholdersEquity Unaudited Condensed Consolidated Statements of Changes in Stockholders' Equity Statements 6 false false R7.htm 00000007 - Statement - Unaudited Condensed Consolidated Statements of Cash Flows Sheet http://ipower.com/role/UnauditedCondensedConsolidatedStatementsOfCashFlows Unaudited Condensed Consolidated Statements of Cash Flows Statements 7 false false R8.htm 995410 - Disclosure - Pay vs Performance Disclosure Sheet http://xbrl.sec.gov/ecd/role/PvpDisclosure Pay vs Performance Disclosure Notes 8 false false R9.htm 995445 - Disclosure - Insider Trading Arrangements Sheet http://xbrl.sec.gov/ecd/role/InsiderTradingArrangements Insider Trading Arrangements Notes 9 false false R10.htm 995613 - Disclosure - Nature of business and organization Sheet http://ipower.com/role/NatureOfBusinessAndOrganization Nature of business and organization Notes 10 false false R11.htm 995614 - Disclosure - Basis of Presentation and Summary of significant accounting policies Sheet http://ipower.com/role/BasisOfPresentationAndSummaryOfSignificantAccountingPolicies Basis of Presentation and Summary of significant accounting policies Notes 11 false false R12.htm 995615 - Disclosure - Joint Ventures Sheet http://ipower.com/role/JointVentures Joint Ventures Notes 12 false false R13.htm 995616 - Disclosure - Variable interest entity Sheet http://ipower.com/role/VariableInterestEntity Variable interest entity Notes 13 false false R14.htm 995617 - Disclosure - Accounts receivable, net Sheet http://ipower.com/role/AccountsReceivableNet Accounts receivable, net Notes 14 false false R15.htm 995618 - Disclosure - Inventories, net Sheet http://ipower.com/role/InventoriesNet Inventories, net Notes 15 false false R16.htm 995619 - Disclosure - Prepayments and other current assets, net Sheet http://ipower.com/role/PrepaymentsAndOtherCurrentAssetsNet Prepayments and other current assets, net Notes 16 false false R17.htm 995620 - 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Disclosure - Concentration of risk Sheet http://ipower.com/role/ConcentrationOfRisk Concentration of risk Notes 25 false false R26.htm 995629 - Disclosure - Commitments and contingencies Sheet http://ipower.com/role/CommitmentsAndContingencies Commitments and contingencies Notes 26 false false R27.htm 995630 - Disclosure - Subsequent events Sheet http://ipower.com/role/SubsequentEvents Subsequent events Notes 27 false false R28.htm 995631 - Disclosure - Basis of Presentation and Summary of significant accounting policies (Policies) Sheet http://ipower.com/role/BasisOfPresentationAndSummaryOfSignificantAccountingPoliciesPolicies Basis of Presentation and Summary of significant accounting policies (Policies) Policies 28 false false R29.htm 995632 - Disclosure - Basis of Presentation and Summary of significant accounting policies (Tables) Sheet http://ipower.com/role/BasisOfPresentationAndSummaryOfSignificantAccountingPoliciesTables Basis of Presentation and Summary of significant accounting policies (Tables) Tables http://ipower.com/role/BasisOfPresentationAndSummaryOfSignificantAccountingPolicies 29 false false R30.htm 995633 - Disclosure - Variable interest entity (Tables) Sheet http://ipower.com/role/VariableInterestEntityTables Variable interest entity (Tables) Tables http://ipower.com/role/VariableInterestEntity 30 false false R31.htm 995634 - Disclosure - Accounts receivable, net (Tables) Sheet http://ipower.com/role/AccountsReceivableNetTables Accounts receivable, net (Tables) Tables http://ipower.com/role/AccountsReceivableNet 31 false false R32.htm 995635 - Disclosure - Prepayments and other current assets, net (Tables) Sheet http://ipower.com/role/PrepaymentsAndOtherCurrentAssetsNetTables Prepayments and other current assets, net (Tables) Tables http://ipower.com/role/PrepaymentsAndOtherCurrentAssetsNet 32 false false R33.htm 995636 - Disclosure - Intangible assets, net (Tables) Sheet http://ipower.com/role/IntangibleAssetsNetTables Intangible assets, net (Tables) Tables http://ipower.com/role/IntangibleAssetsNet 33 false false R34.htm 995637 - Disclosure - Other payables and accrued liabilities (Tables) Sheet http://ipower.com/role/OtherPayablesAndAccruedLiabilitiesTables Other payables and accrued liabilities (Tables) Tables http://ipower.com/role/OtherPayablesAndAccruedLiabilities 34 false false R35.htm 995638 - Disclosure - Loans payable (Tables) Sheet http://ipower.com/role/LoansPayableTables Loans payable (Tables) Tables http://ipower.com/role/LoansPayable 35 false false R36.htm 995639 - Disclosure - Income taxes (Tables) Sheet http://ipower.com/role/IncomeTaxesTables Income taxes (Tables) Tables http://ipower.com/role/IncomeTaxes 36 false false R37.htm 995640 - Disclosure - Earnings per share (Tables) Sheet http://ipower.com/role/EarningsPerShareTables Earnings per share (Tables) Tables http://ipower.com/role/EarningsPerShare 37 false false R38.htm 995641 - Disclosure - Equity (Tables) Sheet http://ipower.com/role/EquityTables Equity (Tables) Tables http://ipower.com/role/Equity 38 false false R39.htm 995642 - Disclosure - Commitments and contingencies (Tables) Sheet http://ipower.com/role/CommitmentsAndContingenciesTables Commitments and contingencies (Tables) Tables http://ipower.com/role/CommitmentsAndContingencies 39 false false R40.htm 995643 - Disclosure - Basis of Presentation and Summary of significant accounting policies (Details - Useful lives) Sheet http://ipower.com/role/BasisOfPresentationAndSummaryOfSignificantAccountingPoliciesDetails-UsefulLives Basis of Presentation and Summary of significant accounting policies (Details - Useful lives) Details http://ipower.com/role/BasisOfPresentationAndSummaryOfSignificantAccountingPoliciesTables 40 false false R41.htm 995644 - Disclosure - Basis of Presentation and Summary of significant accounting policies (Details - Fair values of financial instruments) Sheet http://ipower.com/role/BasisOfPresentationAndSummaryOfSignificantAccountingPoliciesDetails-FairValuesOfFinancialInstruments Basis of Presentation and Summary of significant accounting policies (Details - Fair values of financial instruments) Details http://ipower.com/role/BasisOfPresentationAndSummaryOfSignificantAccountingPoliciesTables 41 false false R42.htm 995645 - Disclosure - Basis of Presentation and Summary of significant accounting policies (Details Narrative) Sheet http://ipower.com/role/BasisOfPresentationAndSummaryOfSignificantAccountingPoliciesDetailsNarrative Basis of Presentation and Summary of significant accounting policies (Details Narrative) Details http://ipower.com/role/BasisOfPresentationAndSummaryOfSignificantAccountingPoliciesTables 42 false false R43.htm 995646 - Disclosure - Joint Ventures (Details Narrative) Sheet http://ipower.com/role/JointVenturesDetailsNarrative Joint Ventures (Details Narrative) Details http://ipower.com/role/JointVentures 43 false false R44.htm 995647 - Disclosure - Variable interest entity (Details - Assets and liabilities) Sheet http://ipower.com/role/VariableInterestEntityDetails-AssetsAndLiabilities Variable interest entity (Details - Assets and liabilities) Details http://ipower.com/role/VariableInterestEntityTables 44 false false R45.htm 995648 - Disclosure - Variable interest entity (Details - VIE operations) Sheet http://ipower.com/role/VariableInterestEntityDetails-VieOperations Variable interest entity (Details - VIE operations) Details http://ipower.com/role/VariableInterestEntityTables 45 false false R46.htm 995649 - Disclosure - Variable interest entity (Details Narrative) Sheet http://ipower.com/role/VariableInterestEntityDetailsNarrative Variable interest entity (Details Narrative) Details http://ipower.com/role/VariableInterestEntityTables 46 false false R47.htm 995650 - 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Includes, but is not limited to, notes and loan receivable." } } }, "auth_ref": [ "r259" ] }, "IPW_AccountsAndFinancingReceivableAllowanceForCreditLoss2": { "xbrltype": "monetaryItemType", "nsuri": "http://ipower.com/20240930", "localname": "AccountsAndFinancingReceivableAllowanceForCreditLoss2", "crdr": "credit", "presentation": [ "http://ipower.com/role/BasisOfPresentationAndSummaryOfSignificantAccountingPoliciesDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Additional allowance for credit loss" } } }, "auth_ref": [] }, "us-gaap_AccountsPayableAndAccruedLiabilitiesDisclosureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccountsPayableAndAccruedLiabilitiesDisclosureTextBlock", "presentation": [ "http://ipower.com/role/OtherPayablesAndAccruedLiabilities" ], "lang": { "en-us": { "role": { "verboseLabel": "Other payables and accrued liabilities", "label": "Accounts Payable and Accrued Liabilities Disclosure [Text Block]", "documentation": "The entire disclosure for accounts payable and accrued liabilities at the end of the reporting period." } } }, "auth_ref": [ "r62", "r65", "r69", "r1081" ] }, "us-gaap_AccountsPayableAndOtherAccruedLiabilities": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccountsPayableAndOtherAccruedLiabilities", "crdr": "credit", "presentation": [ "http://ipower.com/role/VariableInterestEntityDetails-AssetsAndLiabilities" ], "lang": { "en-us": { "role": { "verboseLabel": "Other payables and accrued liabilities", "label": "Accounts Payable and Other Accrued Liabilities", "documentation": "Amount of liabilities incurred and payable to vendors for goods and services received, and accrued liabilities classified as other." } } }, "auth_ref": [ "r704" ] }, "us-gaap_AccountsPayableCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccountsPayableCurrent", "crdr": "credit", "calculation": { "http://ipower.com/role/UnauditedCondensedConsolidatedBalanceSheets": { "parentTag": "us-gaap_LiabilitiesCurrent", "weight": 1.0, "order": 1.0 } }, "presentation": [ "http://ipower.com/role/UnauditedCondensedConsolidatedBalanceSheets", "http://ipower.com/role/VariableInterestEntityDetails-AssetsAndLiabilities" ], "lang": { "en-us": { "role": { "label": "Accounts payable, net", "verboseLabel": "Accounts payable", "documentation": "Carrying value as of the balance sheet date of liabilities incurred (and for which invoices have typically been received) and payable to vendors for goods and services received that are used in an entity's business. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer)." } } }, "auth_ref": [ "r62", "r845" ] }, "us-gaap_AccountsPayableMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccountsPayableMember", "presentation": [ "http://ipower.com/role/ConcentrationOfRiskDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Accounts Payable [Member]", "documentation": "Obligations incurred and payable to vendors for goods and services received." } } }, "auth_ref": [ "r64" ] }, "us-gaap_AccountsReceivableGrossCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccountsReceivableGrossCurrent", "crdr": "debit", "calculation": { "http://ipower.com/role/AccountsReceivableNetDetails-AccountsReceivable": { "parentTag": "us-gaap_AccountsReceivableNetCurrent", "weight": 1.0, "order": 1.0 } }, "presentation": [ "http://ipower.com/role/AccountsReceivableNetDetails-AccountsReceivable" ], "lang": { "en-us": { "role": { "label": "Accounts receivable", "documentation": "Amount, before allowance for credit loss, of right to consideration from customer for product sold and service rendered in normal course of business, classified as current." } } }, "auth_ref": [ "r160", "r255", "r797" ] }, "us-gaap_AccountsReceivableMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccountsReceivableMember", "presentation": [ "http://ipower.com/role/ConcentrationOfRiskDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Accounts Receivable [Member]", "documentation": "Due from customers or clients for goods or services that have been delivered or sold." } } }, "auth_ref": [ "r777" ] }, "us-gaap_AccountsReceivableNetCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccountsReceivableNetCurrent", "crdr": "debit", "calculation": { "http://ipower.com/role/UnauditedCondensedConsolidatedBalanceSheets": { "parentTag": "us-gaap_AssetsCurrent", "weight": 1.0, "order": 2.0 }, "http://ipower.com/role/AccountsReceivableNetDetails-AccountsReceivable": { "parentTag": null, "weight": null, "order": null, "root": true } }, "presentation": [ "http://ipower.com/role/AccountsReceivableNetDetails-AccountsReceivable", "http://ipower.com/role/UnauditedCondensedConsolidatedBalanceSheets" ], "lang": { "en-us": { "role": { "label": "Accounts receivable, net", "totalLabel": "Total accounts receivable", "documentation": "Amount, after allowance for credit loss, of right to consideration from customer for product sold and service rendered in normal course of business, classified as current." } } }, "auth_ref": [ "r1014" ] }, "IPW_AccreditedInvestorMember": { "xbrltype": "domainItemType", "nsuri": "http://ipower.com/20240930", "localname": "AccreditedInvestorMember", "presentation": [ "http://ipower.com/role/LoansPayableDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Accredited Investor [Member]" } } }, "auth_ref": [] }, "IPW_AccruedAmazonFees": { "xbrltype": "monetaryItemType", "nsuri": "http://ipower.com/20240930", "localname": "AccruedAmazonFees", "crdr": "credit", "presentation": [ "http://ipower.com/role/OtherPayablesAndAccruedLiabilitiesDetails" ], "lang": { "en-us": { "role": { "label": "Accrued Amazon fees" } } }, "auth_ref": [] }, "IPW_AccruedInterestExpenses": { "xbrltype": "monetaryItemType", "nsuri": "http://ipower.com/20240930", "localname": "AccruedInterestExpenses", "crdr": "debit", "calculation": { "http://ipower.com/role/LoansPayableDetails-InterestExpense": { "parentTag": "us-gaap_InterestExpense", "weight": 1.0, "order": 1.0 } }, "presentation": [ "http://ipower.com/role/LoansPayableDetails-InterestExpense" ], "lang": { "en-us": { "role": { "label": "Accrued interest" } } }, "auth_ref": [] }, "IPW_AccruedPayablesForInventoryInTransit": { "xbrltype": "monetaryItemType", "nsuri": "http://ipower.com/20240930", "localname": "AccruedPayablesForInventoryInTransit", "crdr": "credit", "presentation": [ "http://ipower.com/role/OtherPayablesAndAccruedLiabilitiesDetails" ], "lang": { "en-us": { "role": { "label", "Accrued payables for inventory in transit" } } }, "auth_ref": [] }, "us-gaap_AccruedPayrollTaxesCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccruedPayrollTaxesCurrent", "crdr": "credit", "presentation": [ "http://ipower.com/role/OtherPayablesAndAccruedLiabilitiesDetails" ], "lang": { "en-us": { "role": { "label": "Payroll liabilities", "documentation": "Carrying value as of the balance sheet date of obligations incurred and payable for statutory payroll taxes incurred through that date and withheld from employees pertaining to services received from them, including entity's matching share of the employees FICA taxes and contributions to the state and federal unemployment insurance programs. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer)." } } }, "auth_ref": [ "r65" ] }, "us-gaap_AccumulatedOtherComprehensiveIncomeLossNetOfTax": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccumulatedOtherComprehensiveIncomeLossNetOfTax", "crdr": "credit", "calculation": { "http://ipower.com/role/UnauditedCondensedConsolidatedBalanceSheets": { "parentTag": "us-gaap_StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest", "weight": 1.0, "order": 6.0 } }, "presentation": [ "http://ipower.com/role/UnauditedCondensedConsolidatedBalanceSheets" ], "lang": { "en-us": { "role": { "label": "Accumulated other comprehensive loss", "documentation": "Amount, after tax, of accumulated increase (decrease) in equity from transaction and other event and circumstance from nonowner source." } } }, "auth_ref": [ "r14", "r15", "r85", "r162", "r644", "r670", "r671" ] }, "us-gaap_AccumulatedOtherComprehensiveIncomeMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccumulatedOtherComprehensiveIncomeMember", "presentation": [ "http://ipower.com/role/UnauditedCondensedConsolidatedStatementsOfChangesInStockholdersEquity" ], "lang": { "en-us": { "role": { "label": "AOCI Attributable to Parent [Member]", "documentation": "Accumulated increase (decrease) in equity from transactions and other events and circumstances from non-owner sources, attributable to the parent. Excludes net income (loss), and accumulated changes in equity from transactions resulting from investments by owners and distributions to owners." } } }, "auth_ref": [ "r1", "r10", "r15", "r501", "r504", "r547", "r666", "r667", "r990", "r991", "r992", "r1002", "r1003", "r1004", "r1005" ] }, "ecd_Additional402vDisclosureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "Additional402vDisclosureTextBlock", "presentation": [ "http://xbrl.sec.gov/ecd/role/PvpDisclosure" ], "lang": { "en-us": { "role": { "label": "Additional 402(v) Disclosure" } } }, "auth_ref": [ "r926" ] }, "us-gaap_AdditionalPaidInCapital": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AdditionalPaidInCapital", "crdr": "credit", "calculation": { "http://ipower.com/role/UnauditedCondensedConsolidatedBalanceSheets": { "parentTag": "us-gaap_StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest", "weight": 1.0, "order": 3.0 } }, "presentation": [ "http://ipower.com/role/UnauditedCondensedConsolidatedBalanceSheets" ], "lang": { "en-us": { "role": { "label": "Additional paid in capital", "documentation": "Amount of excess of issue price over par or stated value of stock and from other transaction involving stock or stockholder. 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"Total number of common shares of an entity that have been sold or granted to shareholders (includes common shares that were issued, repurchased and remain in the treasury). These shares represent capital invested by the firm's shareholders and owners, and may be all or only a portion of the number of shares authorized. Shares issued include shares outstanding and shares held in the treasury." } } }, "auth_ref": [ "r75" ] }, "us-gaap_CommonStockSharesOutstanding": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommonStockSharesOutstanding", "presentation": [ "http://ipower.com/role/EquityDetailsNarrative", "http://ipower.com/role/UnauditedCondensedConsolidatedBalanceSheetsParenthetical" ], "lang": { "en-us": { "role": { "verboseLabel": "Common stock, shares outstanding", "label": "Common Stock, Shares, Outstanding", "documentation": "Number of shares of common stock outstanding. 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The accounting policy may also address the accounting treatment for intercompany accounts and transactions, noncontrolling interest, and the income statement treatment in consolidation for issuances of stock by a subsidiary." } } }, "auth_ref": [ "r45", "r802" ] }, "us-gaap_ContractualObligation": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ContractualObligation", "crdr": "credit", "presentation": [ "http://ipower.com/role/CommitmentsAndContingenciesDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Total commitment of term lease", "documentation": "Amount of contractual obligation, including, but not limited to, long-term debt, lease obligation, purchase obligation, and other commitments." } } }, "auth_ref": [ "r1001" ] }, "us-gaap_ConversionOfStockSharesConverted1": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ConversionOfStockSharesConverted1", "presentation": [ "http://ipower.com/role/EquityDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Conversion of RSUs vested, shares", "documentation": "The number of shares converted in a noncash (or part noncash) transaction. 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Includes, but is not limited to, deferred regional, territorial, and provincial tax expense (benefit) for non-US (United States of America) jurisdiction." } } }, "auth_ref": ["r999", "r1090", "r1091"] }, "us-gaap_DeferredTaxAssetsGross": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DeferredTaxAssetsGross", "crdr": "debit", "calculation": { "http://ipower.com/role/IncomeTaxesDetails-DeferredTaxes": { "parentTag": "IPW_NetDeferredTaxAssets", "weight": 1.0, "order": 1.0 } }, "presentation": ["http://ipower.com/role/IncomeTaxesDetails-DeferredTaxes"], "lang": { "en-us": { "role": { "totalLabel": "Total deferred tax assets", "label": "Deferred Tax Assets, Gross", "documentation": "Amount before allocation of valuation allowances of deferred tax asset attributable to deductible temporary differences and carryforwards." } } }, "auth_ref": ["r471"] }, "us-gaap_DeferredTaxAssetsInventory": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DeferredTaxAssetsInventory", "crdr": "debit", "calculation": { "http://ipower.com/role/IncomeTaxesDetails-DeferredTaxes": { "parentTag": "us-gaap_DeferredTaxAssetsGross", "weight": 1.0, "order": 2.0 } }, "presentation": ["http://ipower.com/role/IncomeTaxesDetails-DeferredTaxes"], "lang": { "en-us": { "role": { "verboseLabel": "Inventory reserve", "label": "Deferred Tax Assets, Inventory", "documentation": "Amount before allocation of valuation allowances of deferred tax asset attributable to deductible temporary differences from inventory." } } }, "auth_ref": ["r1088"] }, "IPW_DeferredTaxAssetsLeaseAssetsLiabilities": { "xbrltype": "monetaryItemType", "nsuri": "http://ipower.com/20240930", "localname": "DeferredTaxAssetsLeaseAssetsLiabilities", "crdr": "debit", "calculation": { "http://ipower.com/role/IncomeTaxesDetails-DeferredTaxes": { "parentTag": "us-gaap_DeferredTaxAssetsGross", "weight": 1.0, "order": 5.0 } }, "presentation": ["http://ipower.com/role/IncomeTaxesDetails-DeferredTaxes"], "lang": { "en-us": { "role": { "label": "ROU assets / liabilities" } } }, "auth_ref": [] }, "us-gaap_DeferredTaxAssetsNetAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DeferredTaxAssetsNetAbstract", "presentation": ["http://ipower.com/role/IncomeTaxesDetails-DeferredTaxes"], "lang": { "en-us": { "role": { "label": "Deferred tax assets" } } }, "auth_ref": [] }, "us-gaap_DeferredTaxAssetsOperatingLossCarryforwardsDomestic": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DeferredTaxAssetsOperatingLossCarryforwardsDomestic", "crdr": "debit", "calculation": { "http://ipower.com/role/IncomeTaxesDetails-DeferredTaxes": { "parentTag":

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For a 2006 annual report, which may also provide financial information from prior periods, fiscal 2006 should be given as the fiscal year focus. Example: 2006." } } }, "auth_ref": [] }, "dei_DocumentPeriodEndDate": { "xbrltype": "dateItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "DocumentPeriodEndDate", "presentation": [ "http://ipower.com/role/Cover" ], "lang": { "en-us": { "role": { "label": "Document Period End Date", "documentation": "For the EDGAR submission types of Form 8-K: the date of the report, the date of the earliest event reported; for the EDGAR submission types of Form N-1A: the filing date; for all other submission types: the end of the reporting or transition period. 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Addresses all significant policy factors, including any antidilutive items that have been excluded from the computation and takes into account stock dividends, splits and reverse splits that occur after the balance sheet date of the latest reporting period but before the issuance of the financial statements." } } }, "auth_ref": [ "r26", "r27", "r224" ] }, "us-gaap_EarningsPerShareTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EarningsPerShareTextBlock", "presentation": [ "http://ipower.com/role/EarningsPerShare" ], "lang": { "en-us": { "role": { "label": "Earnings per share", "documentation": "The entire disclosure for earnings per share." } } }, "auth_ref": [ "r209", "r223", "r225", "r226" ] }, "us-gaap_EffectOfExchangeRateOnCashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024",
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held in foreign currencies. Excludes amounts for disposal group and discontinued operations. Cash includes, but is not limited to, currency on hand, demand deposits with banks or
financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that
are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates." } } },
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Rate, Percent", "documentation": "Percentage of domestic federal statutory tax rate applicable to pretax income (loss)." } } }, "auth_ref": [ "r191", "r458", "r481", "r832" ] }, "us-
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continuing operations, attributable to global intangible low-taxed income (GILTI)." } } }, "auth_ref": [ "r832", "r1083", "r1085" ] }, "us-
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No indicates the registrant has not. Registrants not involved in bankruptcy proceedings during the preceding five years should not report this element." } } }, "auth_ref": [ "r885" ] },
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other ownership interests, if and as stated on cover of related periodic report. Where multiple classes or units exist define each class/interest by adding class of stock items such as
Common Class A [Member], Common Class B [Member] or Partnership Interest [Member] onto the Instrument [Domain] of the Entity Listings, Instrument." } } }, "auth_ref": [] },
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shorter period that the registrant was required to submit such files)." } } }, "auth_ref": [ "r963" ] }, "dei_EntityPrimarySicNumber": { "xbrltype": "sicNumberItemType", "nsuri":
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Disclosures may include, but are not limited to: (a) the fair value measurements recorded and the reasons for the measurements and (b) the level within the fair value hierarchy in which the fair value measurements are categorized in their entirety (levels 1, 2, 3)." } } }, "auth_ref": ["r1098", "r1099"] }, "us-gaap_FairValueByFairValueHierarchyLevelAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FairValueByFairValueHierarchyLevelAxis", "presentation": ["http://ipower.com/role/BasisOfPresentationAndSummaryOfSignificantAccountingPoliciesDetails-FairValuesOfFinancialInstruments"], "lang": { "en-us": { "role": { "label": "Fair Value Hierarchy and NAV [Axis]", "documentation": "Information by level within fair value hierarchy and fair value measured at net asset value per share as practical expedient." } } }, "auth_ref": ["r373", "r414", "r415", "r416", "r417", "r418", "r419", "r511", "r513", "r514", "r515", "r516", "r517", "r518", "r519", 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Excludes interim and annual periods when interim periods are reported from current statement of financial position

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items that might be included in the application of this element may consist of letters of credit, standby letters of credit, and revolving credit arrangements, under which borrowings
can be made up to a maximum amount as of any point in time conditional on satisfaction of specified terms before, as of and after the date of drawdowns on the line. Includes short-
term obligations that would normally be classified as current liabilities but for which (a) postbalance sheet date issuance of a long term obligation to refinance the short term
obligation on a long term basis, or (b) the enterprise has entered into a financing agreement that clearly permits the enterprise to refinance the short-term obligation on a long term
basis and the following conditions are met (1) the agreement does not expire within 1 year and is not cancelable by the lender except for violation of an objectively determinable
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Examples of items that might be included in the application of this element may consist of letters of credit, standby letters of credit, and revolving credit arrangements, under which borrowings can be made up to a maximum amount as of any point in time conditional on satisfaction of specified terms before, as of and after the date of drawdowns on the line. Includes short-term obligations that would normally be classified as current liabilities but for which (a) postbalance sheet date issuance of a long term obligation to refinance the short term obligation on a long term basis, or (b) the enterprise has entered into a financing agreement that clearly permits the enterprise to refinance the short-term obligation on a long term basis and the following conditions are met (1) the agreement does not expire within 1 year and is not cancelable by the lender except for violation of an objectively determinable provision, (2) no violation exists at the BS date, and (3) the lender has entered into the financing agreement is expected to be financially capable of honoring the agreement." } } }, "auth_ref": ["r64", "r120"] }, "us-gaap_LitigationSettlementAmountAwardedToOtherParty": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LitigationSettlementAmountAwardedToOtherParty", "crdr": "credit", "presentation": ["http://ipower.com/role/CommitmentsAndContingenciesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Settlement payment", "documentation": "Amount awarded to other party in judgment or settlement of litigation." } } }, "auth_ref": [] }, "us-gaap_LoansNotesTradeAndOtherReceivablesDisclosureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LoansNotesTradeAndOtherReceivablesDisclosureTextBlock", "presentation": ["http://ipower.com/role/AccountsReceivableNet"], "lang": { "en-us": { "role": { "verboseLabel": "Accounts receivable, net", "label": "Loans, Notes, Trade and Other Receivables Disclosure [Text Block]", "documentation": "The entire disclosure for claims held for amounts due to entity, excluding financing receivables. 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Examples of items that might be included in the application of this element may consist of letters of credit, standby letters of credit, and revolving credit arrangements, under which borrowings can be made up to a maximum amount as of any point in time conditional on satisfaction of specified terms before, as of and after the date of drawdowns on the line. Includes short-term obligations that would normally be classified as current liabilities but for which (a) postbalance sheet date issuance of a long term obligation to refinance the short term obligation on a long term basis, or (b) the enterprise has entered into a financing agreement that clearly permits the enterprise to refinance the short-term obligation on a long term basis and the following conditions are met (1) the agreement does not expire within 1 year and is not cancelable by the lender except for violation of an objectively determinable provision, (2) no violation exists at the BS date, and (3) the lender has entered into the financing agreement is expected to be financially capable of honoring the agreement." } } }, "auth_ref": ["r13", "r36", "r37"] }, "us-gaap_LongTermNotesPayable": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LongTermNotesPayable", "crdr": "credit", "presentation": ["http://ipower.com/role/LoansPayableDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Promissory note payable", "documentation": "Carrying value as of the balance sheet date of notes payable (with maturities initially due after one year or beyond the operating cycle if longer), excluding current portion." } } }, "auth_ref": ["r13"] }, "IPW_MIIStrategyIncMember": { "xbrltype": "domainItemType", "nsuri": "http://ipower.com/20240930", "localname": "MIIStrategyIncMember", "presentation": ["http://ipower.com/role/RelatedPartyTransactionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "MII Strategy Inc [Member]" } } }, "auth_ref": [] }, "srt_MajorCustomersAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "MajorCustomersAxis", "presentation": ["http://ipower.com/role/BasisOfPresentationAndSummaryOfSignificantAccountingPoliciesDetailsNarrative", "http://ipower.com/role/ConcentrationOfRiskDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Customer [Axis]" } } }, "auth_ref": ["r253", "r824", "r860", "r864", "r1052", "r1121", "r1124", "r1125", "r1127", "r1128", "r1129", "r1130", "r1131", "r1132", "r1133", "r1134", "r1135", "r1136", "r1137", "r1138", "r1139", "r1140", "r1141", "r1142", "r1143", "r1144", "r1145", "r1146", "r1147", "r1148", "r1149", "r1150", "r1151"] }, "ecd_MeasureAxis": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "MeasureAxis", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "label": "Measure [Axis]" } } }, "auth_ref": ["r931"] }, "ecd_MeasureName": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "MeasureName", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "label": "Name" } } }, "auth_ref": ["r931"] }, "us-gaap_MinorityInterest": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "MinorityInterest", "crdr": "credit", "calculation": { "http://ipower.com/role/UnauditedCondensedConsolidatedBalanceSheets": { "parentTag": "us-gaap_StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest", "weight": 1.0, "order": 5.0 } }, "presentation": ["http://ipower.com/role/UnauditedCondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "label": "Non-controlling interest", "documentation": "Amount of equity (deficit) attributable to noncontrolling interest. 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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": ["r181"] }, "us-gaap_NetCashProvidedByUsedInFinancingActivitiesAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetCashProvidedByUsedInFinancingActivitiesAbstract", "presentation": ["http://ipower.com/role/UnauditedCondensedConsolidatedStatementsOfCashFlows"], "lang": { "en-us": { "role": { "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://ipower.com/role/UnauditedCondensedConsolidatedStatementsOfCashFlows": { "parentTag": "us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect", "weight": 1.0, "order": 2.0 } }, "presentation": ["http://ipower.com/role/UnauditedCondensedConsolidatedStatementsOfCashFlows"], "lang": { "en-us": { "role": { "totalLabel": "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": ["r181"] }, "us-gaap_NetCashProvidedByUsedInInvestingActivitiesAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetCashProvidedByUsedInInvestingActivitiesAbstract", "presentation": ["http://ipower.com/role/UnauditedCondensedConsolidatedStatementsOfCashFlows"], "lang": { "en-us": { "role": { "label": "CASH FLOWS FROM INVESTING ACTIVITIES:" } } }, "auth_ref": [] }, "us-gaap_NetCashProvidedByUsedInOperatingActivities": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetCashProvidedByUsedInOperatingActivities", "calculation": { "http://ipower.com/role/UnauditedCondensedConsolidatedStatementsOfCashFlows": { "parentTag": "us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect", "weight": 1.0, "order": 1.0 } }, "presentation": ["http://ipower.com/role/UnauditedCondensedConsolidatedStatementsOfCashFlows"], "lang": { "en-us": { "role": { "totalLabel": "Net cash (used in) provided by 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": ["r98", "r99", "r100"] }, "us-gaap_NetCashProvidedByUsedInOperatingActivitiesAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetCashProvidedByUsedInOperatingActivitiesAbstract", "presentation": ["http://ipower.com/role/UnauditedCondensedConsolidatedStatementsOfCashFlows"], "lang": { "en-us": { "role": { "label": "CASH FLOWS FROM OPERATING ACTIVITIES:" } } }, "auth_ref": [] }, "IPW_NetDeferredTaxAssets": { "xbrltype": "monetaryItemType", "nsuri": "http://ipower.com/20240930", "localname": "NetDeferredTaxAssets", "crdr": "debit", "calculation": { "http://ipower.com/role/IncomeTaxesDetails-DeferredTaxes": { "parentTag": null, "weight": null, "order": null, "root": true } }, "presentation": ["http://ipower.com/role/IncomeTaxesDetails-DeferredTaxes"], "lang": { "en-us": { "role": { "totalLabel": "Net deferred tax assets", "label": "NetDeferredTaxAssets" } } }, "auth_ref": [] }, "us-gaap_NetIncomeLoss": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetIncomeLoss", "crdr": "credit", "calculation": { "http://ipower.com/role/UnauditedCondensedConsolidatedStatementsOfOperations": { "parentTag": "us-gaap_ComprehensiveIncomeNetOfTax", "weight": 1.0, "order": 1.0 } }, "presentation": ["http://ipower.com/role/UnauditedCondensedConsolidatedStatementsOfOperations", "http://ipower.com/role/VariableInterestEntityDetails-VieOperations", "http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "totalLabel": "NET LOSS ATTRIBUTABLE TO IPOWER INC.", "label": "Net Income (Loss)", "verboseLabel": "Net loss after elimination of intercompany transactions", "documentation": "The portion of profit or loss for the period, net of income taxes, which is attributable to the parent." } } }, "auth_ref": ["r89", "r100", "r128", "r148", "r167", "r169", "r174", "r189", "r198", "r200", "r201", "r202", "r203", "r204", "r207", "r208", "r218", "r294", "r350", "r351", "r352", "r353", "r354", "r355", "r356", "r357", "r358", "r491", "r495", "r510", "r522", "r652", "r734", "r755", "r756", "r876", "r1048"] }, "us-gaap_NetIncomeLossAttributableToNoncontrollingInterest": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetIncomeLossAttributableToNoncontrollingInterest", "crdr": "debit", "calculation": { "http://ipower.com/role/UnauditedCondensedConsolidatedStatementsOfOperations": { "parentTag": "us-gaap_NetIncomeLoss", "weight": -1.0, "order": 2.0 } }, "presentation": ["http://ipower.com/role/UnauditedCondensedConsolidatedStatementsOfOperations"], "lang": { "en-us": { "role": { "negatedLabel": "Non-controlling interest", "label": "Net Income (Loss) Attributable to Noncontrolling Interest", "documentation": "Amount of Net Income (Loss) attributable to noncontrolling interest." } } }, "auth_ref": ["r52", "r116", "r167", "r169", "r204", "r207", "r208", "r651", "r992"] }, "us-gaap_NetIncomeLossAvailableToCommonStockholdersDiluted": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetIncomeLossAvailableToCommonStockholdersDiluted", "crdr": "credit", "presentation": ["http://ipower.com/role/EarningsPerShareDetails-BasicAndDilutedEarningsPerShare"], "lang": { "en-us": { "role": { "label": "Net loss attributable to iPower Inc.", "documentation": "Amount, after deduction of tax, noncontrolling interests, dividends on preferred stock and

participating securities, and addition from assumption of issuance of common shares for dilutive potential common shares; of income (loss) available to common shareholders." } } }, "auth_ref": ["r179", "r211", "r214", "r215", "r216", "r217", "r219", "r222"] }, "IPW_NetIncomeLossBeforeConsolidation": { "xbrltype": "monetaryItemType", "nsuri": "http://ipower.com/20240930", "localname": "NetIncomeLossBeforeConsolidation", "crdr": "credit", "presentation": ["http://ipower.com/role/VariableInterestEntityDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Net loss before elimination" } } }, "auth_ref": [] }, "us-gaap_NewAccountingPronouncementsPolicyPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NewAccountingPronouncementsPolicyPolicyTextBlock", "presentation": ["http://ipower.com/role/BasisOfPresentationAndSummaryOfSignificantAccountingPoliciesPolicies"], "lang": { "en-us": { "role": { "label": "Recently issued 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://ipower.com/role/Cover"], "lang": { "en-us": { "role": { "label": "No Trading Symbol Flag", "documentation": "Boolean flag that is true only for a security having no trading symbol." } } }, "auth_ref": [] }, "ecd_NonGaapMeasureDescriptionTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "NonGaapMeasureDescriptionTextBlock", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "label": "Non-GAAP Measure Description" } } }, "auth_ref": ["r931"] }, "ecd_NonPeoNeoAvgCompActuallyPaidAmt": { "xbrltype": "monetaryItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "NonPeoNeoAvgCompActuallyPaidAmt", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "label": "Non-PEO NEO Average Compensation Actually Paid Amount" } } }, "auth_ref": ["r929"] }, "ecd_NonPeoNeoAvgTotalCompAmt": { "xbrltype": "monetaryItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "NonPeoNeoAvgTotalCompAmt", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "label": "Non-PEO NEO Average Total Compensation Amount" } } }, "auth_ref": ["r928"] }, "ecd_NonRule10b51ArrAdoptedFlag": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "NonRule10b51ArrAdoptedFlag", "presentation": ["http://xbrl.sec.gov/ecd/role/InsiderTradingArrangements"], "lang": { "en-us": { "role": { "label": "Non-Rule 10b5-1 Arrangement Adopted" } } }, "auth_ref": ["r958"] }, "ecd_NonRule10b51ArrTrmntdFlag": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "NonRule10b51ArrTrmntdFlag", "presentation": ["http://xbrl.sec.gov/ecd/role/InsiderTradingArrangements"], "lang": { "en-us": { "role": { "label": "Non-Rule 10b5-1 Arrangement Terminated" } } }, "auth_ref": ["r958"] }, "us-gaap_NoncompeteAgreementsMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NoncompeteAgreementsMember", "presentation": ["http://ipower.com/role/BasisOfPresentationAndSummaryOfSignificantAccountingPoliciesDetails-UsefulLives", "http://ipower.com/role/IntangibleAssetsNetDetails"], "lang": { "en-us": { "role": { "label": "Noncompete Agreements [Member]", "documentation": "Agreement in which one party agrees not to pursue a similar trade in competition with another party." } } }, "auth_ref": ["r42", "r1027", "r1028", "r1029", "r1030", "r1031", "r1033", "r1036", "r1037"] }, "us-gaap_NoncontrollingInterestMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NoncontrollingInterestMember", "presentation": ["http://ipower.com/role/UnauditedCondensedConsolidatedStatementsOfChangesInStockholdersEquity"], "lang": { "en-us": { "role": { "label": "Noncontrolling Interest [Member]", "documentation": "This element represents that portion of equity (net assets) in a subsidiary not attributable, directly or indirectly, to the parent. A noncontrolling interest is sometimes called a minority interest." } } }, "auth_ref": ["r43", "r405", "r1002", "r1003", "r1004", "r1005", "r1154"] }, "us-gaap_NonoperatingIncomeExpense": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NonoperatingIncomeExpense", "crdr": "credit", "calculation": { "http://ipower.com/role/UnauditedCondensedConsolidatedStatementsOfOperations": { "parentTag": "us-gaap_IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest", "weight": 1.0, "order": 2.0 } }, "presentation": ["http://ipower.com/role/UnauditedCondensedConsolidatedStatementsOfOperations"], "lang": { "en-us": { "role": { "totalLabel": "Total other income (expenses), net", "label": "Nonoperating Income (Expense)", "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": ["r92"] }, "us-gaap_NonoperatingIncomeExpenseAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NonoperatingIncomeExpenseAbstract", "presentation": ["http://ipower.com/role/UnauditedCondensedConsolidatedStatementsOfOperations"], "lang": { "en-us": { "role": { "label": "OTHER INCOME (EXPENSE)" } } }, "auth_ref": [] }, "us-gaap_NotesPayable": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NotesPayable", "crdr": "credit", "presentation": ["http://ipower.com/role/LoansPayableDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Note payable, balance", "documentation": "Including the current and noncurrent portions, aggregate carrying amount of all types of notes payable, as of the balance sheet date, with initial maturities beyond one year or beyond the normal operating cycle, if longer." } } }, "auth_ref": ["r13", "r123", "r1118", "r1119"] }, "IPW_NumeratorAbstract": { "xbrltype": "stringItemType", "nsuri": "http://ipower.com/20240930", "localname": "NumeratorAbstract", "presentation": ["http://ipower.com/role/EarningsPerShareDetails-BasicAndDilutedEarningsPerShare"], "lang": { "en-us": { "role": { "label": "Numerator:" } } }, "auth_ref": [] }, "IPW_OfferingCosts": { "xbrltype": "monetaryItemType", "nsuri": "http://ipower.com/20240930", "localname": "OfferingCosts", "crdr": "debit", "presentation": ["http://ipower.com/role/EquityDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Placement agent fees and other direct offering costs" } } }, "auth_ref": [] }, "IPW_OfficeEquipmentNet": { "xbrltype": "monetaryItemType", "nsuri": "http://ipower.com/20240930", "localname": "OfficeEquipmentNet", "crdr": "debit", "presentation": ["http://ipower.com/role/VariableInterestEntityDetails-AssetsAndLiabilities"], "lang": { "en-us": { "role": { "label": "Office equipment, net" } } }, "auth_ref": [] }, "us-gaap_OffsettingAssetsLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OffsettingAssetsLineItems", "presentation": ["http://ipower.com/role/CommitmentsAndContingenciesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Offsetting Assets [Line Items]", "documentation": "Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table." } } }, "auth_ref": [] }, "us-gaap_OffsettingAssetsTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OffsettingAssetsTable", "presentation": ["http://ipower.com/role/CommitmentsAndContingenciesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Offsetting Assets [Table]", "documentation": "Disclosure of information about derivative and financial assets that are subject to offsetting, including enforceable master netting arrangements." } } }, "auth_ref": ["r83", "r84"] }, "IPW_OndemandLoan2Member": { "xbrltype": "domainItemType", "nsuri": "http://ipower.com/20240930", "localname": "OndemandLoan2Member", "presentation": ["http://ipower.com/role/LoansPayableDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Ondemand Loan 2 [Member]" } } }, "auth_ref": [] }, "IPW_OneSupplierMember": { "xbrltype": "domainItemType", "nsuri": "http://ipower.com/20240930", "localname": "OneSupplierMember", "presentation": ["http://ipower.com/role/ConcentrationOfRiskDetailsNarrative"], "lang": { "en-us": { "role": { "label": "One Supplier [Member]" } } }, "auth_ref": [] }, "us-gaap_OperatingExpenses": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OperatingExpenses", "crdr": "debit", "calculation": { "http://ipower.com/role/UnauditedCondensedConsolidatedStatementsOfOperations": { "parentTag": "us-gaap_OperatingIncomeLoss", "weight": -1.0, "order": 2.0 } }, "presentation": ["http://ipower.com/role/UnauditedCondensedConsolidatedStatementsOfOperations"], "lang": { "en-us": { "role": { "totalLabel": "Total operating expenses", "label": "Operating Expenses", "documentation": "Generally recurring costs associated with normal operations except for the portion of these expenses which can be clearly related to production and included in cost of sales or services. Includes selling, general and administrative expense." } } }, "auth_ref": [] }, "us-gaap_OperatingExpensesAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OperatingExpensesAbstract", "presentation": ["http://ipower.com/role/UnauditedCondensedConsolidatedStatementsOfOperations"], "lang": { "en-us": { "role": { "label": "OPERATING EXPENSES:" } } }, "auth_ref": [] }, "IPW_OperatingExpensesPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://ipower.com/20240930", "localname": "OperatingExpensesPolicyTextBlock", "presentation": ["http://ipower.com/role/BasisOfPresentationAndSummaryOfSignificantAccountingPoliciesPolicies"], "lang": { "en-us": { "role": { "label": "Operating expenses" } } }, "auth_ref": [] }, "us-gaap_OperatingIncomeLoss": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OperatingIncomeLoss", "crdr": "credit", "calculation": { "http://ipower.com/role/UnauditedCondensedConsolidatedStatementsOfOperations": { "parentTag": "us-gaap_IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest", "weight": 1.0, "order": 1.0 } }, "presentation": ["http://ipower.com/role/UnauditedCondensedConsolidatedStatementsOfOperations"], "lang": { "en-us": { "role": { "totalLabel": "LOSS FROM OPERATIONS", "label": "Operating Income (Loss)", "documentation": "The net result for the period of deducting operating expenses from operating revenues." } } }, "auth_ref": ["r131", "r807", "r1008", "r1009", "r1010", "r1011", "r1012"] }, "us-gaap_OperatingLeaseCost": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OperatingLeaseCost", "crdr": "debit", "presentation": ["http://ipower.com/role/CommitmentsAndContingenciesDetails-LeaseCost"], "lang": { "en-us": { "role": { "label": "Operating lease cost", "documentation": "Amount of single lease cost, calculated by allocation of remaining cost of lease over remaining lease term. Includes, but is not limited to, single lease cost, after impairment of right-of-use asset, calculated by amortization of remaining right of use asset and accretion of lease liability." } } }, "auth_ref": ["r543", "r844"] }, "us-gaap_OperatingLeaseLiability": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OperatingLeaseLiability", "crdr": "credit", "presentation": ["http://ipower.com/role/CommitmentsAndContingenciesDetails-BalanceSheet", "http://ipower.com/role/CommitmentsAndContingenciesDetails-LeaseMaturity", "http://ipower.com/role/CommitmentsAndContingenciesDetailsNarrative", "http://ipower.com/role/VariableInterestEntityDetails-AssetsAndLiabilities"], "lang": { "en-us": { "role": { "label": "Lease liability", "verboseLabel": "Total operating lease liabilities", "terseLabel": "Present value of lease liabilities", "documentation": "Present value of lessee's discounted obligation for lease payments from operating lease." } } }, "auth_ref": ["r540"] }, "us-gaap_OperatingLeaseLiabilityCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OperatingLeaseLiabilityCurrent", "crdr": "credit", "calculation": { "http://ipower.com/role/UnauditedCondensedConsolidatedBalanceSheets": { "parentTag": "us-gaap_LiabilitiesCurrent", "weight": 1.0, "order": 3.0 } }, "presentation": ["http://ipower.com/role/CommitmentsAndContingenciesDetails-BalanceSheet", "http://ipower.com/role/UnauditedCondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "label": "Lease liability - current", "verboseLabel": "Lease Liability \u2013 current", "documentation": "Present value of lessee's discounted obligation for lease payments from operating lease, classified as current." } } }, "auth_ref": ["r540"] }, "us-gaap_OperatingLeaseLiabilityNoncurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OperatingLeaseLiabilityNoncurrent", "crdr": "credit", "calculation": { "http://ipower.com/role/UnauditedCondensedConsolidatedBalanceSheets": { "parentTag": "us-gaap_LiabilitiesNoncurrent", "weight": 1.0, "order": 2.0 } }, "presentation": ["http://ipower.com/role/CommitmentsAndContingenciesDetails-BalanceSheet", "http://ipower.com/role/UnauditedCondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "label": "Lease liability - non-current", "verboseLabel": "Lease Liability - non-current", "documentation": "Present value of lessee's discounted obligation for lease payments from operating lease, classified as noncurrent." } } }, "auth_ref": ["r540"] }, "us-gaap_OperatingLeasePayments": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OperatingLeasePayments", "crdr": "credit", "presentation": ["http://ipower.com/role/CommitmentsAndContingenciesDetails-LeaseCost"], "lang": { "en-us": { "role": { "label": "Cash paid for amounts included in the measurement of lease liabilities", "documentation": "Amount of cash outflow from operating lease, excluding payments to bring another asset to condition and location necessary for its intended use." } } }, "auth_ref": ["r541", "r544"] }, "us-gaap_OperatingLeaseRightOfUseAsset": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OperatingLeaseRightOfUseAsset", "crdr": "debit", "calculation": { "http://ipower.com/role/UnauditedCondensedConsolidatedBalanceSheets": { "parentTag": "us-gaap_AssetsNoncurrent", "weight": 1.0, "order": 1.0 } }, "presentation": ["http://ipower.com/role/CommitmentsAndContingenciesDetails-BalanceSheet", "http://ipower.com/role/CommitmentsAndContingenciesDetailsNarrative", "http://ipower.com/role/UnauditedCondensedConsolidatedBalanceSheets", "http://ipower.com/role/VariableInterestEntityDetails-AssetsAndLiabilities"], "lang": { "en-us": { "role": { "label": "Right of use - 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option of the issuer) permitted to be issued by an entity's charter and bylaws." } } }, "auth_ref": ["r74", "r712"] }, "us-

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Excludes preferred shares classified as debt." } } }, "auth_ref": ["r74", "r389"] }, "us-gaap_PreferredStockSharesOutstanding": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PreferredStockSharesOutstanding", "presentation": ["http://ipower.com/role/EquityDetailsNarrative", "http://ipower.com/role/UnauditedCondensedConsolidatedBalanceSheetsParenthetical"], "lang": { "en-us": { "role": { "label": "Preferred stock, shares outstanding", "documentation": "Aggregate share number for all nonredeemable preferred stock (or preferred stock redeemable solely at the option of the issuer) held by stockholders. Does not include preferred shares that have been repurchased." } } }, "auth_ref": ["r74", "r712", "r732", "r1154", "r1155"] }, "us-gaap_PreferredStockValue": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PreferredStockValue", "crdr": "credit", "calculation": { "http://ipower.com/role/UnauditedCondensedConsolidatedBalanceSheets": { "parentTag": "us-gaap_StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest", "weight": 1.0, "order": 1.0 } }, "presentation": ["http://ipower.com/role/UnauditedCondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "label": "Preferred stock, $0.001 par value; 20,000,000 shares authorized; 0 shares issued and outstanding at September 30, 2024 and June 30, 2024", "documentation": "Aggregate par or stated value of issued nonredeemable preferred stock (or preferred stock redeemable solely at the option of the issuer). This item includes treasury stock repurchased by the entity. Note: elements for number of nonredeemable preferred shares, par value and other disclosure concepts are in another section within stockholders' equity." } } }, "auth_ref": ["r74", "r642", "r845"] }, "us-gaap_PrepaidExpenseAndOtherAssets": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PrepaidExpenseAndOtherAssets", "crdr": "debit", "presentation": ["http://ipower.com/role/VariableInterestEntityDetails-AssetsAndLiabilities"], "lang": { "en-us": { "role": { "label": "Prepayments and other receivables", "documentation": "Amount of asset related to consideration paid in advance for costs that provide economic benefits in future periods, and amount of other assets." } } }, "auth_ref": [] }, "us-gaap_PrepaidExpenseAndOtherAssetsCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PrepaidExpenseAndOtherAssetsCurrent", "crdr": "debit", "presentation": ["http://ipower.com/role/PrepaymentsAndOtherCurrentAssetsNetDetails-OtherAssets"], "lang": { "en-us": { "role": { "label": "Prepayments and other current assets", "documentation": "Amount of asset related to consideration paid in advance for costs that provide economic benefits in future periods, and amount of other assets that are expected to be realized or consumed within one year or the normal operating cycle, if longer." } } }, "auth_ref": ["r989"] }, "IPW_PrepaidExpensesAndOtherReceivablesMember": { "xbrltype": "domainItemType", "nsuri": "http://ipower.com/20240930", "localname": "PrepaidExpensesAndOtherReceivablesMember", "presentation": ["http://ipower.com/role/PrepaymentsAndOtherCurrentAssetsNetDetails-OtherAssets"], "lang": { "en-us": { "role": { "label": "Prepaid Expenses And Other Receivables [Member]" } } }, "auth_ref": [] }, "IPW_PrepaidIncomeTaxesMember": { "xbrltype": "domainItemType", "nsuri": "http://ipower.com/20240930", "localname": "PrepaidIncomeTaxesMember", "presentation": ["http://ipower.com/role/PrepaymentsAndOtherCurrentAssetsNetDetails-OtherAssets"], "lang": { "en-us": { "role": { "label": "Prepaid Income Taxes [Member]" } } }, "auth_ref": [] }, "us-gaap_PrepaidTaxes": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PrepaidTaxes", "crdr": "debit", "presentation": ["http://ipower.com/role/IncomeTaxesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Prepaid taxes", "documentation": "Amount of asset related to consideration paid in advance for income and other taxes that provide economic benefits within a future period of one year or the normal operating cycle, if longer." } } }, "auth_ref": ["r798", "r814", "r1023"] }, "IPW_PrepaymentsAndOtherAssetsNetDisclosureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://ipower.com/20240930", "localname": "PrepaymentsAndOtherAssetsNetDisclosureTextBlock", "presentation": ["http://ipower.com/role/PrepaymentsAndOtherCurrentAssetsNet"], "lang": { "en-us": { "role": { "verboseLabel": "Prepayments and other current assets, net", "label": "PrepaymentsAndOtherAssetsNetDisclosureTextBlock" } } }, "auth_ref": [] }, "us-gaap_PriorPeriodReclassificationAdjustmentDescription": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PriorPeriodReclassificationAdjustmentDescription", "presentation": ["http://ipower.com/role/BasisOfPresentationAndSummaryOfSignificantAccountingPoliciesPolicies"], "lang": { "en-us": { "role": { "label": "Prior Period Reclassification", "documentation": "Disclosure of accounting policy for reclassification affecting comparability of financial statement. Excludes amendment to accounting standards, other change in accounting principle, and correction of error." } } }, "auth_ref": ["r983"] }, "IPW_PrivatePlacementOfferingMember": { "xbrltype": "domainItemType", "nsuri": "http://ipower.com/20240930", "localname": "PrivatePlacementOfferingMember", "presentation": ["http://ipower.com/role/EquityDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Private Placement Offering [Member]" } } }, "auth_ref": [] }, "us-gaap_ProceedsFromIssuanceOfCommonStock": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProceedsFromIssuanceOfCommonStock", "crdr": "debit", "presentation": ["http://ipower.com/role/EquityDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Aggregate offering costs", "documentation": "The cash inflow from the additional capital contribution to the entity." } } }, "auth_ref": ["r3"] }, "us-gaap_ProceedsFromIssuanceOfWarrants": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProceedsFromIssuanceOfWarrants", "crdr": "debit", "presentation": ["http://ipower.com/role/EquityDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Aggregate gross proceeds", "documentation": "The cash inflow from issuance of rights to purchase common shares at predetermined price (usually issued together with corporate debt)." } } }, "auth_ref": ["r3"] }, "us-gaap_ProceedsFromLinesOfCredit": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProceedsFromLinesOfCredit", "crdr": "debit", "calculation": { "http://ipower.com/role/UnauditedCondensedConsolidatedStatementsOfCashFlows": { "parentTag": "us-gaap_NetCashProvidedByUsedInFinancingActivities", "weight": 1.0, "order": 5.0 } }, "presentation": ["http://ipower.com/role/UnauditedCondensedConsolidatedStatementsOfCashFlows"], "lang": { "en-us": { "role": { "label": "Proceeds from revolving loan", "documentation": "Amount of cash inflow from contractual arrangement with the lender, including but not limited to, letter of credit, standby letter of credit and revolving credit arrangements." } } }, "auth_ref": ["r17", "r997"] }, "us-gaap_ProceedsFromShortTermDebt": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProceedsFromShortTermDebt", "crdr": "debit", "calculation": { "http://ipower.com/role/UnauditedCondensedConsolidatedStatementsOfCashFlows": { "parentTag": "us-gaap_NetCashProvidedByUsedInFinancingActivities", "weight": 1.0, "order": 2.0 } }, "presentation": ["http://ipower.com/role/UnauditedCondensedConsolidatedStatementsOfCashFlows"], "lang": { "en-us": { "role": { "label": "Proceeds from short-term loans - related party", "documentation": "The cash inflow from a borrowing having initial term of repayment within one year or the normal operating cycle, if longer." } } }, "auth_ref": ["r17"] }, "us-gaap_ProductConcentrationRiskMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProductConcentrationRiskMember", "presentation": ["http://ipower.com/role/ConcentrationOfRiskDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Product Concentration Risk [Member]", "documentation": "Reflects the percentage that revenues during the period from a specified product are to a specified benchmark, such as total net revenues, segment revenues or product line revenues. May also reflect the percentage contribution the product made to operating results. Risk is materially adverse effects of a loss of sales of a significant product or line of products, which could occur upon loss of rights to sell, distribute or license others; loss of patent or copyright protection; or technological obsolescence." } } }, "auth_ref": ["r104"] }, "IPW_ProductCosts": { "xbrltype": "monetaryItemType", "nsuri": "http://ipower.com/20240930", "localname": "ProductCosts", "crdr": "debit", "calculation": { "http://ipower.com/role/UnauditedCondensedConsolidatedStatementsOfOperations": { "parentTag": "us-gaap_CostOfRevenue", "weight": 1.0, "order": 1.0 } }, "presentation": ["http://ipower.com/role/UnauditedCondensedConsolidatedStatementsOfOperations"], "lang": { "en-us": { "role": { "label": "Product costs" } } }, "auth_ref": [] }, "us-gaap_ProductInformationLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProductInformationLineItems", "presentation": ["http://ipower.com/role/BasisOfPresentationAndSummaryOfSignificantAccountingPoliciesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Product Information [Line Items]", "documentation": "Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table." } } }, "auth_ref": [] }, "srt_ProductOrServiceAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "ProductOrServiceAxis", "presentation": ["http://ipower.com/role/BasisOfPresentationAndSummaryOfSignificantAccountingPoliciesDetailsNarrative", "http://ipower.com/role/UnauditedCondensedConsolidatedStatementsOfOperations"], "lang": { "en-us": { "role": { "label": "Product and Service [Axis]" } } }, "auth_ref": ["r250", "r593", "r659", "r660", "r661", "r662", "r663", "r664", "r665", "r793", "r822", "r859", "r861", "r862", "r865", "r866", "r1043", "r1044", "r1052", "r1121", "r1124", "r1125", "r1126", "r1127", "r1128", "r1129", "r1130", "r1131", "r1132", "r1133", "r1134", "r1135", "r1136", "r1137", "r1138", "r1139", "r1140", "r1141", "r1142", "r1143", "r1144", "r1145", "r1146", "r1147", "r1148", "r1149", "r1150", "r1151"] }, "IPW_ProductSalesMember": { "xbrltype": "domainItemType", "nsuri": "http://ipower.com/20240930", "localname": "ProductSalesMember", "presentation": ["http://ipower.com/role/UnauditedCondensedConsolidatedStatementsOfOperations"], "lang": { "en-us": { "role": { "label": "Product Sales [Member]" } } }, "auth_ref": [] }, "IPW_ProductSalesRevenue": { "xbrltype": "monetaryItemType", "nsuri": "http://ipower.com/20240930", "localname": "ProductSalesRevenue", "crdr": "credit", "calculation": { "http://ipower.com/role/UnauditedCondensedConsolidatedStatementsOfOperations": { "parentTag": "us-gaap_Revenues", "weight": 1.0, "order": 1.0 } }, "presentation": ["http://ipower.com/role/UnauditedCondensedConsolidatedStatementsOfOperations"], "lang": { "en-us": { "role": { "label": "Product sales revenues" } } }, "auth_ref": [] }, "srt_ProductsAndServicesDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "ProductsAndServicesDomain", "presentation": ["http://ipower.com/role/BasisOfPresentationAndSummaryOfSignificantAccountingPoliciesDetailsNarrative", "http://ipower.com/role/UnauditedCondensedConsolidatedStatementsOfOperations"], "auth_ref": ["r250", "r593", "r659", "r660", "r661", "r662", "r663", "r664", "r665", "r793", "r822", "r859", "r861", "r862", "r865", "r866", "r1043", "r1044", "r1052", "r1121", "r1124", "r1125", "r1126", "r1127", "r1128", "r1129", "r1130", "r1131", "r1132", "r1133", "r1134", "r1135", "r1136", "r1137", "r1138", "r1139", "r1140", "r1141", "r1142", "r1143", "r1144", "r1145", "r1146", "r1147", "r1148", "r1149", "r1150", "r1151"] }, "us-gaap_PropertyPlantAndEquipmentNet": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyPlantAndEquipmentNet", "crdr": "debit", "calculation": { "http://ipower.com/role/UnauditedCondensedConsolidatedBalanceSheets": { "parentTag": "us-gaap_AssetsNoncurrent", "weight": 1.0, "order": 2.0 } }, "presentation": ["http://ipower.com/role/UnauditedCondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "label": "Property and equipment, net", "documentation": "Amount after accumulated depreciation, depletion and amortization of physical assets used in the normal conduct of business to produce goods and services and not intended for resale. Examples include, but are not limited to, land, buildings, machinery and equipment, office equipment, and furniture and fixtures." } } }, "auth_ref": ["r8", "r546", "r636", "r649", "r845"] }, "us-gaap_ProvisionForDoubtfulAccounts": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProvisionForDoubtfulAccounts", "crdr": "debit", "calculation": { "http://ipower.com/role/UnauditedCondensedConsolidatedStatementsOfCashFlows": { "parentTag": "us-gaap_NetCashProvidedByUsedInOperatingActivities", "weight": 1.0, "order": 4.0 } }, "presentation": ["http://ipower.com/role/UnauditedCondensedConsolidatedStatementsOfCashFlows"], "lang": { "en-us": { "role": { "label": "Credit loss reserve", "documentation": "Amount of expense (reversal of expense) for expected credit loss on accounts receivable." } } }, "auth_ref": ["r178", "r300"] }, "ecd_PvpTable": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "PvpTable", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "label": "Pay vs Performance Disclosure [Table]" } } }, "auth_ref": ["r927"] }, "ecd_PvpTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "PvpTableTextBlock", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "label": "Pay vs Performance Disclosure, Table" } } }, "auth_ref": ["r927"] }, "IPW_RPLoanMember": { "xbrltype": "domainItemType", "nsuri": "http://ipower.com/20240930", "localname": "RPLoanMember", "presentation": ["http://ipower.com/role/LoansPayableDetailsNarrative", "http://ipower.com/role/RelatedPartyTransactionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "RP Loan [Member]" } } }, "auth_ref": [] }, "us-gaap_ReceivablesAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ReceivablesAbstract", "lang": { "en-us": { "role": { "label": "Receivables [Abstract]" } } }, "auth_ref": [] }, "us-gaap_ReceivablesPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ReceivablesPolicyTextBlock", "presentation": ["http://ipower.com/role/BasisOfPresentationAndSummaryOfSignificantAccountingPoliciesPolicies"], "lang": { "en-us": { "role": { "verboseLabel": "Accounts receivable, net", "label": "Receivable [Policy Text Block]", "documentation": "Disclosure of accounting policy for receivable. Includes, but is not limited to, accounts receivable and financing receivable." } } }, "auth_ref": ["r256", "r257", "r258", "r260", "r1015"] }, "ecd_RecoveryOfErrCompDisclosureLineItems": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "RecoveryOfErrCompDisclosureLineItems", "auth_ref": ["r894", "r905", "r915", "r940"] }, "IPW_RegisteredDirectOfferingMember": { "xbrltype": "domainItemType", "nsuri": "http://ipower.com/20240930", "localname": "RegisteredDirectOfferingMember", "presentation": ["http://ipower.com/role/EquityDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Registered Direct Offering [Member]" } } }, "auth_ref": [] }, "us-gaap_RelatedPartyDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RelatedPartyDomain", "presentation": ["http://ipower.com/role/RelatedPartyTransactionsDetailsNarrative"], "lang": { "en-us": { "role": { "documentation": "Related and nonrelated parties. Related party includes, but is not limited to, affiliate, other entity for which investment is accounted for under equity method, trust for benefit of employee, principal owner, management, and member of immediate family, and other party that may be prevented from pursuing separate interests because of control, significant influence, or ownership interest." } } }, "auth_ref": ["r254", "r420", "r551", "r552", "r639", "r648", "r705", "r706", "r707", "r708", "r709", "r731", "r733", "r764"] }, "us-gaap_RelatedPartyTransactionLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RelatedPartyTransactionLineItems", "presentation": ["http://ipower.com/role/RelatedPartyTransactionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Related Party Transaction [Line Items]", "documentation": "Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table." } } }, "auth_ref": ["r254", "r738", "r739", "r742"] }, "us-gaap_RelatedPartyTransactionsAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RelatedPartyTransactionsAbstract", "lang": { "en-us": { "role": { "label": "Related Party Transactions [Abstract]" } } }, "auth_ref": [] }, "us-gaap_RelatedPartyTransactionsByRelatedPartyAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RelatedPartyTransactionsByRelatedPartyAxis", "presentation": ["http://ipower.com/role/RelatedPartyTransactionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Related and Nonrelated Parties [Axis]", "documentation": "Information by related and nonrelated parties. Related party includes, but is not limited to, affiliate, other entity for which investment is accounted for under equity method, trust for benefit of employee, principal owner, management, and member of immediate family, and other party that may be prevented from pursuing separate interests because of control, significant influence, or ownership interest." } } }, "auth_ref": ["r254", "r420",

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"r551", "r552", "r639", "r648", "r705", "r706", "r707", "r708", "r709", "r731", "r733", "r764", "r1113" ] }, "us-gaap_RelatedPartyTransactionsDisclosureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RelatedPartyTransactionsDisclosureTextBlock", "presentation": [ "http://ipower.com/role/RelatedPartyTransactions" ], "lang": { "en-us": { "role": { "label": "Related party transactions", "documentation": "The entire disclosure for related party transactions. Examples of related party transactions include transactions between (a) a parent company and its subsidiary; (b) subsidiaries of a common parent; (c) and entity and its principal owners; and (d) affiliates." } } }, "auth_ref": [ "r548", "r549", "r550", "r552", "r554", "r683", "r684", "r685", "r740", "r741", "r742", "r761", "r763" ] }, "IPW_RelativeFairValue": { "xbrltype": "monetaryItemType", "nsuri": "http://ipower.com/20240930", "localname": "RelativeFairValue", "crdr": "debit", "presentation": [ "http://ipower.com/role/EquityDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Relative fair value after allocation of shares" } } }, "auth_ref": [] }, "us-gaap_RepaymentsOfDebt": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RepaymentsOfDebt", "crdr": "credit", "presentation": [ "http://ipower.com/role/LoansPayableDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Repayment of debt", "documentation": "Amount of cash outflow for short-term and long-term debt. 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Includes, but is not limited to, investment and interest income before deduction of interest expense when recognized as a component of revenue, and sales and trading gain (loss)." } } }, "auth_ref": [ "r129", "r130", "r175", "r189", "r228", "r233", "r234", "r246", "r248", "r250", "r251", "r253", "r294", "r350", "r351", "r352", "r353", "r354", "r355", "r356", "r357", "r358", "r522", "r635", "r810", "r1048" ] }, "us-gaap_RevenuesAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevenuesAbstract", "presentation": [ "http://ipower.com/role/UnauditedCondensedConsolidatedStatementsOfOperations" ], "lang": { "en-us": { "role": { "label": "REVENUES" } } }, "auth_ref": [] }, "IPW_RightOfUseAssetsAcquiredUnderNewOperatingLeases": { "xbrltype": "monetaryItemType", "nsuri": "http://ipower.com/20240930", "localname": "RightOfUseAssetsAcquiredUnderNewOperatingLeases", "crdr": "credit", "presentation": [ "http://ipower.com/role/UnauditedCondensedConsolidatedStatementsOfCashFlows" ], "lang": { "en-us": { "role": { "label": "Right of use assets acquired under new operating leases" } } }, "auth_ref": [] }, "IPW_RightOfUseAssetsDerecognizedDueToTerminationOfOperatingLeases": { "xbrltype": "monetaryItemType", "nsuri": "http://ipower.com/20240930", "localname": "RightOfUseAssetsDerecognizedDueToTerminationOfOperatingLeases", "crdr": "credit", "presentation": [ "http://ipower.com/role/UnauditedCondensedConsolidatedStatementsOfCashFlows" ], "lang": { "en-us": { "role": { "label": "Right of use assets derecognized due to termination of operating leases" } } }, "auth_ref": [] }, "us-gaap_RisksAndUncertaintiesAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RisksAndUncertaintiesAbstract", "lang": { "en-us": { "role": { "label": "Risks and Uncertainties [Abstract]" } } }, "auth_ref": [] }, "ecd_Rule10b51ArrAdoptedFlag": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "Rule10b51ArrAdoptedFlag", "presentation": [ "http://xbrl.sec.gov/ecd/role/InsiderTradingArrangements" ], "lang": { "en-us": { "role": { "label": "Rule 10b5-1 Arrangement Adopted" } } }, "auth_ref": [ "r958" ] }, "ecd_Rule10b51ArrTrmntdFlag": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "Rule10b51ArrTrmntdFlag", "presentation": [ "http://xbrl.sec.gov/ecd/role/InsiderTradingArrangements" ], "lang": { "en-us": { "role": { "label": "Rule 10b5-1 Arrangement Terminated" } } }, "auth_ref": [ "r958" ] }, "us-gaap_SaleOfStockNameOfTransactionDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SaleOfStockNameOfTransactionDomain", "presentation": [ "http://ipower.com/role/EquityDetailsNarrative" ], "lang": { "en-us": { "role": { "documentation": "Sale of the entity's stock, including, but not limited to, initial public offering (IPO) and private placement." } } }, "auth_ref": [] }, "us-gaap_SalesAndExciseTaxPayableCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SalesAndExciseTaxPayableCurrent", "crdr": "credit", "presentation": [ "http://ipower.com/role/OtherPayablesAndAccruedLiabilitiesDetails" ], "lang": { "en-us": { "role": { "label": "Sales taxes payable", "documentation": "Carrying value as of the balance sheet date of liabilities incurred through that date and payable for statutory sales and use taxes, including value added tax. 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Presentation is categorized by current, noncurrent and unclassified receivables." } } }, "auth_ref": [ "r76", "r82" ] }, "us-gaap_ScheduleOfAccountsPayableAndAccruedLiabilitiesTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfAccountsPayableAndAccruedLiabilitiesTableTextBlock", "presentation": [ "http://ipower.com/role/OtherPayablesAndAccruedLiabilitiesTables" ], "lang": { "en-us": { "role": { "label": "Schedule of other payables and accrued liabilities", "documentation": "Tabular disclosure of the (a) carrying value as of the balance sheet date of liabilities incurred (and for which invoices have typically been received) and payable to vendors for goods and services received that are used in an entity's business (accounts payable); (b) other payables; and (c) accrued liabilities. Examples include taxes, interest, rent and utilities. 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VIE, individually or in aggregate (as applicable); the nature of restrictions, if any, on the consolidated VIE's assets and on the settlement of its liabilities reported by an entity in its
statement of financial position, including the carrying amounts of such assets and liabilities; the nature of, and changes in, the risks associated with involvement in the VIE; how
involvement with the VIE affects the entity's financial position, financial performance, and cash flows; the lack of recourse if creditors (or beneficial interest holders) of the
consolidated VIE have no recourse to the general credit of the primary beneficiary (if applicable); the terms of arrangements, giving consideration to both explicit arrangements and
implicit variable interests, if any, that could require the entity to provide financial support to the VIE, including events or circumstances that could expose the entity to a loss; the
methodology used by the entity for determining whether or not it is the primary beneficiary of the variable interest entity; the significant factors considered and judgments made in
determining that the power to direct the activities of a VIE that most significantly impact the VIE's economic performance are shared (as defined); the carrying amounts and
classification of assets and liabilities of the VIE included in the statement of financial position; the entity's maximum exposure to loss, if any, as a result of its involvement with the VIE,
including how the maximum exposure is determined and significant sources of the entity's exposure to the VIE; a comparison of the carrying amounts of the assets and liabilities and
the entity's maximum exposure to loss; information about any liquidity arrangements, guarantees, and (or) other commitments by third parties that may affect the fair value or risk of
the entity's variable interest in the VIE; whether or not the entity has provided financial support or other support (explicitly or implicitly) to the VIE that it was not previously
contractually required to provide or whether the entity intends to provide that support, including the type and amount of the support and the primary reasons for providing the
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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://ipower.com/role/EquityDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Risk free rate of return", "documentation": "The risk-free interest rate assumption that is used in valuing an option on its own shares." } } }, "auth_ref": [ "r448" ] }, "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardLineItems", "presentation": [ "http://ipower.com/role/EquityDetails-RsusActivity" ], "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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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": [ "r443" ] }, "us-gaap_ShareBasedCompensationArrangementsByShareBasedPaymentAwardAwardTypeAndPlanNameDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementsByShareBasedPaymentAwardAwardTypeAndPlanNameDomain", "presentation": [ "http://ipower.com/role/EquityDetails-RsusActivity", "http://ipower.com/role/EquityDetailsNarrative", "http://xbrl.sec.gov/ecd/role/AwardTimingDisclosure" ], "lang": { "en-us": { "role": { "documentation": "Award under share-based payment arrangement." } } }, "auth_ref": [ "r424", "r425", "r426", "r427", "r428", "r429", "r430", "r431", "r432", "r433", "r434", "r435", "r436", "r437", "r438", "r439", "r440", "r441", "r442", "r443", "r444", 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Recorded in accumulated other comprehensive income to the extent that the cash flow hedge is determined to be effective." } } }, "auth_ref": [ "r117" ] }, "us-gaap_UseOfEstimates": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "UseOfEstimates", "presentation": [ "http://ipower.com/role/BasisOfPresentationAndSummaryOfSignificantAccountingPoliciesPolicies" ], "lang": { "en-us": { "role": { "label": "Use of estimates and assumptions", "documentation": "Disclosure of accounting policy for the use of estimates in the preparation of financial statements in conformity with generally accepted accounting principles." } } }, "auth_ref": [ "r32", "r33", "r34", "r138", "r139", "r140", "r141" ] }, "us-gaap_ValuationAllowanceDeferredTaxAssetChangeInAmount": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ValuationAllowanceDeferredTaxAssetChangeInAmount", "crdr": "credit", "presentation": [ "http://ipower.com/role/IncomeTaxesDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Valuation allowance", "documentation": "Amount of increase (decrease) in the valuation allowance for a specified deferred tax asset." } } }, "auth_ref": [ "r469" ] }, "IPW_VariableInterestEntitiesPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://ipower.com/20240930", "localname": "VariableInterestEntitiesPolicyTextBlock", "presentation": [ "http://ipower.com/role/BasisOfPresentationAndSummaryOfSignificantAccountingPoliciesPolicies" ], "lang": { "en-us": { "role": { "label": "Variable interest entities" } } } }, "auth_ref": [] }, "us-gaap_VariableInterestEntityDisclosureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "VariableInterestEntityDisclosureTextBlock", "presentation": [ "http://ipower.com/role/VariableInterestEntity" ], "lang": { "en-us": { "role": { "label": "Variable interest entity", "documentation": "The entire disclosure for a variable interest entity (VIE), including but not limited to, judgments and assumptions in determining whether to consolidate and in identifying the primary beneficiary, gain (loss) recognized on the initial consolidation of the VIE, terms of arrangements, amounts and classification of the VIE's assets and liabilities, and the entity's maximum exposure to loss." } } }, "auth_ref": [ "r114" ] }, "us-gaap_VariableInterestEntityPrimaryBeneficiaryMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "VariableInterestEntityPrimaryBeneficiaryMember", "presentation": [ "http://ipower.com/role/VariableInterestEntityDetails-AssetsAndLiabilities", "http://ipower.com/role/VariableInterestEntityDetails-VieOperations", "http://ipower.com/role/VariableInterestEntityDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Variable Interest Entity, Primary Beneficiary [Member]", "documentation": "Variable Interest Entities (VIE) in which the entity has a controlling financial interest (as defined) and of which it is therefore the primary beneficiary. A controlling financial interest is determined based on both: (a) the entity's power to direct activities of the VIE that most significantly impact the VIE's economic performance and (b) the entity's obligation to absorb losses of the VIE that could potentially be significant to the VIE or the right to receive benefits from the VIE that could potentially be significant to the VIE. VIEs of which the entity is the primary beneficiary are included in the consolidated financial statements of the entity." } } }, "auth_ref": [ "r46", "r496", "r497", "r498", "r499" ] }, "IPW_VariousPartiesMember": { "xbrltype": "domainItemType", "nsuri": "http://ipower.com/20240930", "localname": "VariousPartiesMember", "presentation": [ "http://ipower.com/role/EquityDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Various Parties [Member]" } } }, "auth_ref": [] }, "IPW_VendorCredit": { "xbrltype": "monetaryItemType", "nsuri": "http://ipower.com/20240930", "localname": "VendorCredit", "crdr": "credit", "presentation": [ "http://ipower.com/role/BasisOfPresentationAndSummaryOfSignificantAccountingPoliciesDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Vendor credits", "documentation": "Vendor Credit" } } }, "auth_ref": [] }, "IPW_WarrantExercisePrice": { "xbrltype": "sharesItemType", "nsuri": "http://ipower.com/20240930", "localname": "WarrantExercisePrice", "presentation": [ "http://ipower.com/role/EquityDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Warrant exercise price" } } }, "auth_ref": [] }, "us-gaap_WarrantsAndRightsOutstandingTerm": { "xbrltype": "durationItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "WarrantsAndRightsOutstandingTerm", "presentation": [ "http://ipower.com/role/EquityDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Warrants outstanding term", "documentation": "Period between issuance and expiration of outstanding warrant and right embodying unconditional obligation requiring redemption by transferring asset at specified or determinable date or upon event certain to occur, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days." } } }, "auth_ref": [ "r1100", "r1101", "r1102" ] }, "IPW_WarrantsFairValue": { "xbrltype": "monetaryItemType", "nsuri": "http://ipower.com/20240930", "localname": "WarrantsFairValue", "crdr": "debit", "presentation": [ "http://ipower.com/role/EquityDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Warrants fair value" } } }, "auth_ref": [] }, "IPW_WarrantsLiabilitiesDisclosureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://ipower.com/20240930", "localname": "WarrantsLiabilitiesDisclosureTextBlock", "presentation": [ "http://ipower.com/role/WarrantLiabilities" ], "lang": { "en-us": { "role": { "label": "Warrant liabilities" } } }, "auth_ref": [] }, "us-gaap_WeightedAverageNumberDilutedSharesOutstandingAdjustment": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "WeightedAverageNumberDilutedSharesOutstandingAdjustment", "presentation": [ "http://ipower.com/role/EarningsPerShareDetails BasicAndDilutedEarningsPerShare" ], "lang": { "en-us": { "role": { "label": "Weighted average shares used in computing diluted earnings per share", "documentation": "The sum of dilutive potential common shares or units used in the calculation of the diluted per-share or per-unit computation." } } }, "auth_ref": [ "r1007" ] }, "us-gaap_WeightedAverageNumberOfDilutedSharesOutstanding": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "WeightedAverageNumberOfDilutedSharesOutstanding", "presentation": [ "http://ipower.com/role/UnauditedCondensedConsolidatedStatementsOfOperationsParenthetical" ], "lang": { "en-us": { "role": { "label": "Weighted Average Number of Shares Outstanding, Diluted", "documentation": "The average number of shares or units issued and outstanding that are used in calculating diluted EPS or earnings per unit (EPU), determined based on the timing of issuance of shares or units in the period." } } }, "auth_ref": [ "r211", "r222" ] }, "us-gaap_WeightedAverageNumberOfSharesCommonStockSubjectToRepurchaseOrCancellation": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "WeightedAverageNumberOfSharesCommonStockSubjectToRepurchaseOrCancellation", "presentation": [ "http://ipower.com/role/CommitmentsAndContingenciesDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Number of shares returned", "documentation": "Number of shares of common stock subject to repurchase or cancellation determined by relating the portion of time within a reporting period that these shares have been outstanding to the total time in that period. 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MM)N*N(CEH!2A%,E.MLSXRJL$[*\@)LIG%D3 M])!)#N_ZM=). %6XU#(^%,!4;8"DV-?@&E[SGS!$FT82I\82G=W MVZVE/ZTC#2+2*;=G0OB/6%[=.4.:+N '% MCQGYJDV%IF_]"P6HYIEVGB4@Q877(\/-DF#;K766LIPICX"Z+:R2& 4,)@\U MR ;..)/I1)7>T[3B596RQN +:3O>.(L1%/EI*XBG& ^^WA2.8[A4>E''5#K M#&.3CJM,"1OBQ:P7]\Z$):/K?=G_#=F$01?83TGV\-/'F'CYPAK2GR)KR_6 M^ ;.07L\.K\8;.#K7";578&M#G!.JDX-C;Q'OA!.;(%>F8&T.&)C-&) M%)&4%X #%V.L9*& _+H(4=PV"NLLK7MT2=TQ1S8)XC7$[ZW_ YHFF KV&L&CB M?+NPD\!F0I WLM5NR9:H'@ \HQ]?2==>>8UYFOVY3G5Y1+1W;#6Y E0V53>$+:#T=. M/)7ZB-0LAZU_IN\]Y]S=WSQ9$?SE(VP5!/XF?__^3N/|$DS3PC59U+3RSAJ"U M$O???3EZ;C*B>E;3+:.1486 JC77+WN5O0&>>Z[)DWMR6+9>.#;JC/$\T'/1* M=H SD)835L1?&=N:ZN#/E8;_H1*](O9[P-WM&[C/L7>6N40# K+UD%U.K!DY MD_8?-EWUSGK!ZEX.";NF_,(XS_>./OH;X)"/:&&O5_#!;2B !5@H6/AAT % M7\|].PAA#7*/<243*WMB:KY"Z<7:E) R(/U5QS.9YEY9#Q=3$T@$?4$60#" M7^AXPA8U:O.?.E! GHW1 ^<7U@"X'U]>?:L\OAS<__=@Y[/CKV_.K]^:ZFQU9 MZ*$2'>/ZR_>O0-9)H=A5YQJ:Y?&IBQ ?DKC M3,7WU.5[^5WLTO]7F#]P!T].0=:.XM?=YBLN4[#NV%>LO(6%^K_O4G_BH>:4 M!@\<5S*3T\?0=@/0WL1PI[!S&_9?J*,.0[MBZ5E.#CRZ^V]02V_.8OZHL_&Y M.B.4(ULY[@UGMW+$^P=02P,$% @ R(_N62]$]GWD!@ N1T !$!I M<&]W97)?97@S,3 R+FAT,>59;6 ;.A# ^;L# _X6"@10(H+\X+AB6> 2=Q5V-9 MF],&@'ZD)(R7;B=_U7=\V.!^22"+O3G?//7='=5X/?[L M-AN=U_W>!2X2_W2&@^%EO]O9"M^>*]ZW#E[<_&>W@W?7_9 -;.6Z<'24WI\Z M&]I<6KJ2<[K1N2BB<".B=]*HM(6-V'K]N?M.*1=FK(H3X]7[^3DG=L1F1KC MEE'CB6MU.V?=_MU$C92CP_,N06?O#&9??PN%L2R<-*WNRV)DIZ??6 E>Z[Q_M.QR\&ISWAH.W5__W]_JSM$ZE]]5-5222A>[O'JFBU1U$])N%GF85M"HWM.\<.& M@>/PG\ A*54%O.^17'H[C*P'H _RG 5(%D1=P5!JHBSDE.5$5UQ:00X*) % M31$0!A.#+.N6:*GB9.F!ZF8#B$P42XYY29EA!2"B$4>OSW]#8F$GE&9Z;FO\ M+#.?! \,AL/,: 4&MK0FS=P 0\+1++@T?..VEL4R72,\0ZZH "+[" M?IEL#C]YA(T>(ZQ.\06^/IKC:T![/CL\&Y_ Z$PE +N1PNI".\B=@ =R^_ M+6&2.LQ GA(CE2EWS[7]*;T>_X\(^P V =+5[H?S[=4WU1M-2S,%VBQCG40< M.Y.X"WPC-)8%:F8&T.$)M]&>)7X(N+P +%+=34-Z&00L30W\FLM+G-WM=IBGZ M$#6#NRS7O\)?]1%T:G\ 8X?+I%L,C"1M!-C8T,B -=NG43]HZFV?BTOBCT.D$& M]VGIIWM>&M4MH,\,& 7P!@TY9^<&9A(0'-!">O1:O9X)&H.@_\HR]],FV#O?Y9 1]!RR$I]A_{C[A-[4L +6?]H=64Y^F7IQSF> M](IR8=AV.&LB[*)N,E]X..K$4ZGW2,5R&/TS=2NS:KA[M"'Z8B=M%@#1])W[\ MKSMQ?T23U/"-EGG-/+. "H)44]V?* M.2G7Q(/+%U!%&=>3GB8*.7L=6<.;2LLR*^.MM6YT=\]D.I8' (A+*(0RXO7D_M=P^S_.VS.$?]92TF*]U9 G_M#M%$W5#W$,]2@WR+$(XI.<&!+30CH_40NBC0.>JF.EL)IG3"S&NSO)_=8HC M\VFF[R6>SBQ45]_=G6S57B)KQT_\4I".U@4-B)=9:)]94G5(_7\M^S.L.;ZKM6.M9W4J!ZH$'._ :'4[K]Y<#5=MV+'(@F!(fWN!V) [0%;SLC\';1]4Q>&>/M_$W MLHMU\95)(^VNPU@&\4M%3(>]Y>16Z=UF MQ8]#,R,#$N:'1MW5=M;Z-&$/YNR?]AA'11(F$; M.W':LSDDC.G%DFO[#)&:CVM8S+:.PRRW+\>FO[RS@0%:M3HIS:BW+&9FGGF>.MG1G O_I_73K=CGWENW.\@OI8X2)<^HXI;(ZX.FB7[=EZ?@-!>+/T/QF)X&H" M0ZM0$+*%F<\&$@$]6&.B(KIOO]9M"3N2>\0EH4VL*BMZI'LG8-M'B])MD]5>XGQF.J0X_Z8<<.Q9XY_E/(=4W ^Z@_MP0RI;(Z11(2P5!K."=^5-MQ?3((S$C+\[?AXG+AN>%BO8+-]3;X=EG,#P? M6^;[@+L!N//(U)O3G[T_\0/>C]1.L+R&\\B%PMS-WY0>]]6]+_ P9<+]0K(\L: M_=?K[?>J5"RY-YP%ATAP3B/%!(=,IE)0*84O%9&8178/6UH([4 DP#,BELIN M9\&C/IQ]Y.L_E]J!2?R@O#[$!U?G0$&NA0RQQQ[7Z"H9%D1KD)V%89A>$X M]HV@PG.6:51 HTHRQ9"]?O>EA.\IN%& ./QX?@&):.P*)'5BH.@8HU.A:+!(3 MZ9Q:)F!]Z.($4D+",EQ]H/$D.N!Q8WS..&=EJ2GC5UO&1%%{J:0(^Y1:0_] MS82%"5Y*>2;X'D(MN9A"B3]6C%)&(HS3N-MA3?\<]H P_M/30*24NMMHE>0+(.L7&:.)+A7I0%RHKVBMAG/!(7\> (.:MGZT9%JRIK-DM@ MW]>@Y8N.ZO\?ZMIPYJC.!%;B6SW.8'C13+,W@WW%(W1G2O\\?]D.,JZW6'W^ M9%A&?:YQY /#^7>#WK)8I=K4^C'"%G9 XWGN1R#)2E.CO\. ^H'S_M<-L^AMKA M_ #5!AA:'QY3#N>O[=K8.Z&4R">PRTCT!PPQP5)D+ Y(!YQC7ZIQ">(EU!) M_I0 (<.9E(-GP]P>:\: GAL6?[>M< S:Q?T%Y"X3VWV%*\,4M# H[6%.Q.P*. M4V0C&79Z@:W^"NA,([W09%"7]7.,!GCK@'70@7YI:MZB],O67U!+ P04 M" #(@VY9W(A*38X# Q#0 $0 &EP,W=E#,R,#(N:'1MW5=A;^)& M$/V.Q'\86:HHD0P8DK0\\%DR8"ZH%'#8]9J/B[V&,>U=WW1"?WUG;4-22Y5 MJY."3BU"&'MGYLU[.[VI9OPEX73:MDWGCO%(^B/"<[#A>?8O2](d[UFV1#[MTSL(PKN%)\% (!%=#Z%NY@!!EM(EO8>UR @WZPLF!%2RQ$!'=%U]T\(.B*W MC]!FUHC4/1!=4C*MGA)LNU.&8X]=KR"=LP!9>#[L#NC3'MU2D (\H5E89S MQC=%/CHQ" *:>.MP/IM/W'#N+\/%UQNPWN64(H?\&'!&^_ Q/<=-H/NI N! ZE2 MZ%)>6^;,@+L:N%__%7K3MR=^H/O> ^@'\&80W'@3N>NPNO:#C [.;PL"=A'IE M8%G_^7I[O2P42 .&, ^<0"22.PBW<.:YD(}$ FPE;BG MLMV:\Z@+Y)K]+(T_EV(T$5E.^/Y.5F<7@(%F0F:88^<3Y*4L2L(5* 'K,]70 MOXX[RAY3&4%%="HE$PQ9.()1#O"MQ37QQ%/2? &W*D6^D[D/U^*@]JE1G'4@%)4\3&[41/!R[D*']A5E[)<6HP8LRIV'I2T:I, MZV()'P*MA]HKK_TR(8SA3%&L)2?*FV..A?U3O5P^M*NB;T12HEL")N41'] 'Q,L1,KB8R)5''OFXU/% M$RZ=@OU:T*&TRMZS$=XNZ?MG0H7?]8OD_W,S/X%YE4@FG\G.L+JO@8O.FMU MS[P*.&XM*\DP>H[A*X7 _+M1)$]N& \>< "\T\%<2J]:~4XP$?K5+[RU.] M^E7I+U!+ P04 " #(@VY9H:D-W%R: 0#+*@T %@ &EP;W=EUW[VD:AN[K.55U= >W_FPQEXA5HNJ0] M__TO_9GZ?P(H@BI*2O^ _RVURM7[_Y_EV??!@9]##ZJZ/^=+#PQC=/'ERIQ: MV^<#W-?S!^7'C5<\V9CQKVHY*N M9ADZOPD.\XGY"Q.O9VD$,UPA^'/5O%\\;K@_OWCTBZ'QBMY3M2%O0!*BD7(9 MBLDPG&.0C Z$I8'@WY_[ZJOO.(4,2]OCK!%G>.7HYRZOSS$N@A5TVW/"'^ ;.M3-9 ^<<'GP_FC /R2-U#>@=)21,4(7Z$*K+4.9)BP(N79P3ZYYLA&>3*XE\IKV()-)Q)H_J0.(<.9E(

+4V:5R4#J2FC/DO<!?+X`Z;:EL>;G8S&6L7SRQ9\G3=, M[QLO%1W6,M^&,)).>D=SO&4F$;R8]#9D44?$[.S@_/#0_M/FCNN1!PC=5:J5:NENZ):NVFWGPHH4N+8P-MK^?V5],/-=?;5<>T.F9Q?); M[1+|+M:3E'&MWK*Q6K_{D65)@LV31);^Y'X>$"\GH3(P.[T_@3IKS5BC@9A<.MCB3L__NT8CBMY[#ZKS7NZI{H\1K.HCC\PJ-;\9Q]V-7[,$3% MO-KN+-!!E!UBQU1_E{OZH^8WF;NJB"5W""V^(!04V\G62XX;R!55_7/TXT4' M1F?WLJ2?!3YOLWN>\!?<'EVGIUA$GF+_@=_)@J4[*ING.[.\/\!BS_1:Z$%7.M8CR$D$WQ(Q>+BDNHBT.>88IPOCJ8?O+USE"2DW AG&73UC5GO96RT0HOE>4.<_M\^!S!YUG1$<9Q+I0HQ<###B&&%_|(:$\@F3@OW.FXTJ6Y.IMP"W'MQ6&ZJ"N6'6 MQ2/&9A)_^8RITB/#/2AU68|?W."V7E,/AH/-AV_"D6S:L-K'N2;.^%,.C>X_D MQ,=F"?ROQ^KSI M9@ND]>\G#TR+0+"N5+X@X-M DR7D""*SKJ5*K54$N] YT:5@!C56O[O885SHS.M:W2V[FI8(O?/NWS^D1E-C3X3@=R_W?.2Z]!:4Q,\!B2!*$P4,*[T+#KHB+(C472U,QI1(ZHSY$OE6>.!Z\S^ M&>#/'YT?W?[MQB+WED/(<1_6Y?PK8:MV]-)\;\@=@D. ^(_^@/D"\/)!3,!> M.6Y]YQ]ZC$E[Y)CO>]<;F?)Y@/VOD,N(Z0BP)_F/? >6]?0 MS)*Y?)YDJ9O+.SMWC+CB;V.:\.0)PSZT3IK]82!1(&$*:YWA"5*F6GE3#:.M^4*<" "N&L;F-6#8%PYAI%0%\|.]?.S\]2D3<=G-]SU@@TFHX*E5"M('YWS[*[@-H812/8<6+">Z M0@@2&Y41"B3'%6&(G-9#N]>6.3&&@M4@2S265^6=25N4/R]8[JY.)B= M:"LL5#4Y.A:Z^=KM1P*4CEM:+D-2)M M3-[*>]=6;Y^HW+M[V_->F-/%GR# M F+,J[15@Y=7%,[\)NP2M4*HEZ#]Y ->9DR 9%F]68B'5*KNCT+HBX2*2&R. M!*"[D@\04V^G(^)P H)O2]3Y4W==7EG3Y355$5Q2XE.N.OFA#7NC.WXO*MR\ M' %=+R<(]8D"QI7"5\YHP>S:H_3O .^#)IJIWGO4 :;\/.RNS:[OF,[LGOX' MM#M]^OHSQDT0]Z@ 0X8.,:+KN3+XRF6+$PX:1FY$7W!SRN6B*NL@!Z!U$*N*H Y!FYJ8GLRZK#W3{'/_K4<7 M;J.DDK>R:3:0A,%/W\):\0\P%EZUiY.%EJ2*%)EC_/=9$RE=X9&W+EMY M)G)H36.S.9(:+L$D=0;J2(+/HJRV2Y.$GFCG9:.SH:.M720ONH[.|!<;2]2^>[EX.6UTK|]^O-RP>NF7!N6;XC+.:*% HE<\41S).4Q9*Y03'7(M3HGDHCZBUUEQ)%/D33C[WGL>?.RG!N1/F/N2A\$H#+2FB M\P)#\;\6QHO)EQ[HI\)G;^VK|JG!?;5)9 O"8*F.!'Z!K\%)UA6CD\=U^>J?_N M.K.G.JV6P/.S]GWO]4.SPW.C$\(M.N1K%CN\.7.%5G#WJ1AY!P6EPAF2*_J' MO+OESGWC;.VE*49V.6GHTC!YDJ:W+1'Q/#6O.) WR0J&UA.]H8R.Z%.FJ8!7I MBL1.?DV*TW@.L0>3,3/W:0F8>=B'-T'2HZX.D@8-@.$0PKC%IDJ.RD/>\C_7.MDN0R$(A6%#804;+G@6\IBJG'A.;??C\T_]I=1Q'.K2P> MAF\N>%.6VAETA@7%4^YZ,R%TUQ3.5OM]J.9WGYZOU-N3YC MGZ7.K'I?*&N3I^_]K_G!]_GE_6P5]O M0IU;@>0 X^OXUU1%7693RT=9RA+_Z,::.C5_Y4I.\6:0\\MZ^Z(2)*]U#]1#C_=":^ M:6$;VK5 +B:4^RAQ+.^1%L\79[:\XH=DB6>2.\.:E4)CTLXDA@E MU,00&.,5W2UHPW18=G'%7D2IV_]JCB(=I2+]P!(7'(5^XA8FA/!R("EFU\)6 M6MT"]?1FL-19@>U"]K)#N9ZOE!I7XT'2]E;P R<^(I(><]@4 M8*/0DY#1%$!N%]=7T#!N*IQ>S7\)P6]K.OHHH5R8FQ:]XF N3]!+<7FYBXH)$ M6\N9-UM!+67>]!)W?KSIN3E'=YWL?V'~']Q3ME:R7?9/)*$ XXB9>S-O[UH[M[>".A'R>+%"Q%/L=)?U\E_N]5*8F.XWOUKDR%PN1L649N>2 XSO!=|+Q#%B MQ3)D34D90[(O>BA?X5.UYG-M?@+TRL30>"@PDL)KTZH!AOJ&Z_SF%F=A9VR; MDRL*G9DV?92;^2M_AWEKM+ >3^\L7-5N:DW*W:VKUWZ$WLS!=]\16S(CV@G MPMPCZK^1PZ&.@$@'K0^>2 HO8?ST?YCL@O_^3(!+03WK7\J5*OL34/:LFK*' M[&KY(E= ?C(%477+$4M0OVL._3S*_O\W"CJZ7==IFD[G=KFYR[^0>0S0B?:]1 &[HZ,/"> BY9>\+', ^ M1Q8*<===]N1\D)3>MD:.^.7O$UD?Y"]=C[6:5M=&:&2K5_2=5V4^KMZ1Q2K=(F MD..9=%]F^XM] ^NB2/=M>Oj7%.N0-.U?:'*$_N7:,:*G5R)EAKQ+?PI%D@U0 M81Z+:YD>__R#/(UEP)IN'!L>#DH&JZ9Oj8<[W_.Y.EN EQYJT2I?(GUBTRN(B. M8Q7X:DZTC)-U6$(3-*(9V$%M!5E@TYVR?5+5SY"$21WMF:.I44D.,+X9Z25N M1=U@%GN6IL48\N5]K=Z>C96;SDRF6W7]YFG2+>;V[-43I?.[6:UZ;)>N[BM$ MNTY4&_7?9G!YVAX7[MX/<*VDQ-Y$97S:HOY*:8(O<(M:/)&M=N9\%+.>9W7%!? M0%F7W=0VQ:?'DES2DRA@_$]H7J!5MO%[S8YB>.JOE]M5/!.-2/*.D.C6.FK MU%K57Y5]#5.D)L_$K?]!J 8Y;'F@848=I&=PV;$E]21/R7C),$)1%=U(M* M+]"'JO<@<[@F"QH\',8NQ7>8SGKN5OAY+;3^\MR>4_ONT9:U;$*PUDT8BZ42 M_'RMQWSL.DA%V[X8(IIWD-_^>$$N1U*YI'3?.,"#GYNS?1R?IX[WG&#"[4^B M@(*])NC"YS;7.H_A_T.*=W&M/BK\?ACAVU"_.T7\SF'.,JZ/Q0D(/1B:6O0 ML&H*OT.(ZA@*LIM(K.5"(4<)]J/?X-T.! +$%R\7U0&Z.[#N]JU@'IZ M-7?]!.@&KR!&6#IM_H/^59WN]G.E]7)%VIH>MW17[!UZY<$Z52E6:IMD+4 M'A^NH.*QWZ"H^.%>(UKM>OE'.K&;*&*V>T6O]0_<.M$K7[<$W'.0E.0QY*T# MJ? L0<8:OSO^FCWAE<7*E8L@0A@OKA?VS)H/7.//M,(1'9]KK+_7.F M=)\M]_?U3N[/]DJEX+:?W%6IMT;R50M"BEFKMQF'/3! BPN^%KX@K"%H$XKX" MEB.S-+3*E%M)\=H7B#D6_XEHM(/MV!ZA7):VDLO5ZXYF'6"4[_X6RA.!7Y^K MLj5N+29\"JO2(AK0 V[=E9J5!"(K4<#LX8K) M(W"#=Y3U6+5^] 8)V.#ICE]>>VK[YL?] U@?\VK#F]9Q7&*CZV62R"-S OS^_WT;V8#V(#M."$6UI"'2B!MZ(ICKD%=+\ M@D17)4N]K\20U_H2'!L]2BU/A_9-[=[4YDYK:,NR8F$Y7RQF='F0^6T=L1,H M,H8ZPI#.O(^]L=:P10"H2G@S:C:)^_WT;V8#V(#M."$6UI"'2B!MZ(ICKD%=+\ M@D17)4N]K\20U_H2'!L]2BU/A_9-[=[4YDYK:,NR8F$Y7RQF='F0^6T=L1,H M,H8ZPI#.O(^]L=:.P10"H2G@S:C:)^ "N6&.(&' XAU.Z; \ P0N".H2335$A MOZ(:<3(P032/?"Y/KIE9,1KQIG:(XP!T %D=W6L0A]*!!(FHN [^!/>S>.2I MUSU)X15!@B_",.|N#:EL[DXN)R4%N]9GGR@,$? GTR&N)& +%X0#:X/36X+ MO(R!(H +(DMD.L:I%Z57&PHG?W N_,$AW^'$;UH]0-6394]OX0PW]#9HDOF1#B&$/WTEWB31&""D4!^^$@A!&5V:3MZV!"T0/C=M+O#(EA# ML^P'K\#)?B+[P4,B',BUT?J5:$']$,"2QMGQV"VI?KV!1)SG:Q=#?#/F2[N*'$!M1!BA6"D'BUS!N:ZQ?2C MI0F=:T KQAQVO(+F2#>P+$FP>9+(TI_[JDBCOFH3ZR+G>W5WM'@H>%G _"=R@]:U?X MC|:=/2O/6S9:6=;<^N*KO\#WBE# _$A*2 '57@>]#)44/K_$A7<8_8]H?1&-RMQ>RO?97O+ 'Y#M'EJT@R5 :D* (G!(ND=_M9^'A4%4PE1^PR'1F8[W;+G'42'Y;W(CHYF0Q7.VQA@9H-V]<^.:OE\.MF*T&:Y2BNNXGGEPN%C7TD8@?_A)@=&0GH)EQ9+)Q-MZI#_I(.ZTE.DZ> Z.&MUXE[2K0<"/[@B]4HZ![[7K4ALY4V /=F#D2.* "7 MAC 0#MU5YX 6YIS$4%\#"7]2(!T3C],V6SH@R!+*]'Y/8X?L5ME&85S;F6 MM0""'[(HIBN?+0NCZW.K/!)\)E7!$ 2W\<* MF*?2/'8#Z _NU%I*D!\)\,P.GC4D06JAQK1^5WH07 MS@E#,M .K@#T$5$4#3%K848W"P%65EEPWQC97.+@3=:,TNL|LR*(R\|%6F]U MUD!?*G@|5 5&FZU[6RN2!:*_EW,PQ!X=YRS5MJS%05V(J8[(!M3*.%G8/F(`M(*(8Y]|O**56&&IM3!VN4"Y$4X 5RK%DEF(\0L&_?U14,^G"&V/Y'//@:[0 M;?L&? C0%;2I%;:TOH41>D6M!7T]JB(HS:&9ZA93; M7X?)0&G.NM8V'Q_%7]P)$5S)!7@XI7 UBW Q=RQ=-N?;3\? M<\ 0Q^7??)R]5Y:**S*>)U5]P""NOD[Z 7$(7D)PF_]EYP;]U7B:.Y\=2NVC'O? <^ MKR=%/L!.'DOM]\ V_@D56"$44H6P90M^EMJ!@G]_2N'^S7 7+0SUMNJ!A."I MNBZO Q$YU]"SQKAL N@-ZM#/. 'M51) VB2*C:!H/85/.HO7AZ#SNRITA-V9 MXD.UVC22='=F]P9YO!ZR(&Q\)2}\=%)=!T0E7"9HT0 WN'M$+!LWPL'>*] M]!6U0>7((D=%4\]KXC@VJ1P7=_'"A?028T+DBOSWOX.'3EKOQMY\KT69% , M_.@ D3LS41;8ITJS7HIT+>.!V7= #>@+OH#&ZA]?Q;NYO"JKR?".2%&,K&"NF M& N',89*,1828[!!QWO!6,0+#;.SX6&#G$@[S*,SUKPB<_V$,[DXY.N'VOTTAEU4<58V M5W%6XJOBOJ3*K:8W%WM^6E>Q5G!TWJ6<$;L#:..TLYBB.)-.=E^EG"5T4PVY>.9FF2ROJGL5.NV\+M!B!BP[Z#"@W'Z3]"DP*3*Y$AHD0*3 G/4 MP*3*) 4F!28%9M?*9+$%>>UZ.TLLG6!>)D!W(_9?Z0\Z^+S#+4CWMB_L3BBP MV!/D@G1V6<7C3O8$>\)4>Z[_^%WDGT-T=HEISX\ UXE&^K])!=K$6F*+++^ M>WZ[%<2U#$R2TBLA.< &O2YV/? &"T.^?=`G'J ^Q^\5&WO^$9."8+)EC]GT*.M(P@I#I=X7]5%D"TH=ONSLP4R3S%D.AM%+B(>R3PN.@3?!F)W<#@V2Q9=+\U_M21%]+X;=?GN.8U#./EET.3195I <8L-K]0@6>"R9#X,Y?B^7T2P=(HGKGXD MI=N9\%+._;SFLVD_DL-D&KY;/"2C RFTWH.]+3?F#M M)0/E4VA&/K5=9# M.@6.S.W3D)4$8*[7-E=-(Y[GXDV7RI$,)RV@H3;>\|? (HDODFQNBPY$KMY+ M9;_=2.JON;K$]_27-S,M1G*T+D[.]PCEH1.0O,X$WC8H1"HL%S0KO!;ZT'0^ M4/%OCTF.22K!5W L4<%N:1&!<<@\RO2'#FQO1MI/E@ODLGH8?*H ,V2\E'. M5*:J2%P$(NU%$E?7@YOOU)-B; 5C:?>6L!A+N[>$O!B7=F!)7(^)#2%.M.TT M+D2XXY$NR5/^:.5O31B2'9)(5DF_??F;W)'RH7_HI:0B_Y/4A65:1/+5O^:_6/[ZH/P2$K**0 MGXN[%#*E^B&H'B+US&U3A9G/,F262KD@.=5NH8L5N.WOOXMDL5 @B[GP[MFI-M-AI(#@L$+X3@=E!|FB?S 3:P4R[8NSV(&*?OI.RU$* L\[VPQ*$Y8H6^D2MN MZ2+)%1DRQ_D7J&W5@o0+?NGE&?SGV\@>L:(P (7D %,[PR10&OHAIP5!C\$1 R"3[7 4MUWB9&/&:<;,V"*A;= !9Q4HA(84H9(Q^$L%E)!1$28-0LP1=0LU.R K7/T & M,I=S $+'B)& K)XO33X/E3M+? R!HH +H@X#)D?Z1 R^]-7 MPKZ/E:(^?"40"C,Z_/VEOB&9@H0?C=-[=#NUM L^\$K>+,?R'[PT#(.Y-IH M_4]TIR,(8$GCNY+PE:A!,VFBOJ8B?.> <+WVQWT* >,W.NE_.NVIS:(/S[0LD MYCI9NQK@GS-= (TFA&>$62$8J4?+G(`Y,@1I. UM.C.Y[+D83]?Y_@4KN74D-]]H9]*L^0PLF$JUQ M5Y=$B=Y0%+=09MW+>7._K#PWS66G.9ZGR74"VO.R MKP^(&UE!.QG<=#$%'T'GT4XCV0 ,>(!K&.A$!O6&]IP'.YT9*#[<+#DM#@?Z+6EZ.AQ"R*7[D8L%Y1&:Q"46$9 /S\.@) M9C?/ [4=VER]9G.X6UW-#DLIYUN9Q4K'I2W_C'|[^/6])2W!\&U.89MF_0 MWV4!>KGCLILWN\GUC-'M(YMYG<..@XY=T+AK8M/(52ZXZXN:_ ;A$WS?H#46]4F]5VM79+E,KMZ]!] MNUII7<1^S.D$6X'MX^# D*^5&U>/LYM;!3I'%7IJO/9+OUZXW97/6SX,QWU8 MC^2#G?Y?&8GYX*[CE!^B7.9SR.+.;3WN$Y\DY .I[SU9^%^>(@UY(OQ'):ULD M{YIP/G6)^1UFUL_I M.%@).59)&"]AV>$D-LP 4K*41WB@%%!!043 '$%2)6(`IRR.M8@E9[ ]=@Q&DAH3%%'Z6@54R7*]KMZ|+<#DM&9ZZ+6EZ.AQ"R*7[D8L%Y1&:Q"46$9 /S\.@) M9C?/ [4=VER]9G.X6UW-#DLIYUN9Q4K'I2W_C'|[^/6])2W!\&U.89MF_0 MWV4!>KGCLILWN\GUC-'M(YMYG<...

H2<9VT,5ISVW/E%KVN]7E% MFN%LPH*W4"Y2$1L:=\4P\HTS)EMP6O7DB[(JC[60!O"=26K6%!\"P"XL-38 M:===3=6;UR;^W/^S?^[^"?+XEKY,;DD?01(08B"=>!L.AD ;#[ZW[Z^:5W#N_ MK/$&A 0)07>LH_X%YGV?]F.%)Z[^-=MWU]\\G.F5%_DS0=5&]F9FZ#XBZ4)/H\])04DV3FK;V:*HX%8WYK M*T#MNR2(MB$O*7 2;_":JAD#HH2ED?|<+|[W0=>Z0CSP4X(N8 4+L6TX\#S/ M[""O$259T8_0T9*.*0$)#S1)(('V0"$@0;Z^\)F%?UMXJAG0OX),D48%3V"1I MJ?(8,P3B%>*CQ1&.)Q9< <7("&&9-R3EK Q7 7E0D7B3@!4\Z8L!0LD9@)) M@>2#[^H#& H 5!GZQ:K]H[6 ^SP2T8CP!81W+QC*872#P]&IF\3!.'N6_ZL0:.M'$PVUR^>Z>.N+HD2KTU37@C$"[>RVH510K+=W"Q02F . #5^ ^\XK8[@8#O8Q?0AEGL/^$!9Y M0SWCB2<5?B!>X,?(\O)]Z$HBQP"3)LD<6Y["%:8K?9OIYW2E@I'Y*X4B?$ M':\ 5?3' 7UYSG6.'Q,<9WNN"V$,C1 G5/7?'AJIADA,BY# _M;W3I0)81")+#2*F*#'T.F_;?%;Q6+ "0!&\2 ^%'Z&(]*"U1P0 D? 03F@^K8 M,)&%[30)N5($FH;]O^S]YVIC2O+NO_Y%,1@;=P90/91#FN=/8 LYYP]XXL+ M@1(IB39%RB1E6WSZVU4=V R*EN2P!MAA,)(/ #E75%;_*D$-W'7'Z-]YE>X3A MD%=Q;#Z7346^F@9>FM]!80]20@A\!B,(OO&CZY7W%0LCMFA|R]-CS5L="< MSQ#M"A)$R.1MQU=1FY&K)*8X,.292KS/7TQR0]MNXXE?W&3$"@T=R)?M0@3 M^BHJ? 7"@\;SLE*>>C_=C?#9KM%R*.EIS..336B);$;D_A7#KI'3PPBO:)L MMW=U.B.[0>4R5>Q4CP[7A^4@:.7Y,",5"0""4(3*60M.:C*Q.X0VA MQ<.>FKPF.GKS<1U!B3XK*9I\[HP]]\@1Y8D<078 O\+HU<.[E.70B H:IUEE M;33[#O192]//B/+!W/)PTL1(=.E5BY=LW2.B2U./&35R"]. ECO*539-F.DF M I@PM]6]B%M[B\@:T^NIMR8L13WP+')6GB)NC=N#<&3R=P@NN+H&OD@4Q# $ MY"K@>!J=++!6G'?*QCDON_1?'29083+;5KOF#=?[G\&/H-5)2MJY%B;9E^"^& M80 _Y0KXUVSW;(Q4@T/R=EC*$4M_D%(=,SC1C6 C?#)3^I2[*@OW]]"U$Z^KX>Q3O(5+2.* MV);3EO7C<1,96;0*R^.P;!EF6WX2*:,$D<^ _EE0[+-Z+1:866:*.=+DJ$:*M5P>1UD1""|'+9/=OA RAC=H#*2'A22#V@ -<9=GOT Z =OM2@4U!04V+!+M@TH54&,?Q6'1BD%*/EQ @UY!+]ZA0Q^+:,@-.0SH _/$.W/BKAG>C2UBGAS=>_C5?4#F4G7KY0;,=L] ,.M>NEI+[N=?ZNG;>I,,#& 3V3"M+:,P?'IWK7%?>@KY^OUBG+.R6*D95([+#]?UI^\7??V<_S^1L,S/I4=!%.%W@UIQU8DH[A_VG]K.$2)L<MZL==U(7LVU3_IJH5.+,#'.ZY[ME/+9DR!A]EK#. +.1T&,JC* MLZ>@*6$*&?UH6K*>"\+NC48V,E&Y9KYEDZG-MP<[^4 ;!M_2-9R5/T0RQ[MNXXE?W&3$"@T=R)?M0@3 M^BHJ? 7"@\;SLE*>>C_=C?#9KM%R*.EIS..336B);$;D_A7#KI'3PPBO:)L MMW=U.B.[0>4R5>Q4CP[7A^4@:.7Y,",5"0""4(3*60M.:C*Q.X0VA MQ<.>FKPF.GKS<1U!B3XK*9I\[HP]]\@1Y8D<078 O\+HU<.[E.70B H:IUEE M;33[#O192]//B/+!W/)PTL1(=.E5BY=LW2.B2U./&35R"]. ECO*539-F.DF M I@PM]6]B%M[B\@:T^NIMR8L13WP+')6GB)NC=N#<&3R=P@NN+H&OD@4Q# $ MY"K@>!J=++!6G'?*QCDON_1?'29083+;5KOF#=?[G\&/H-5)2MJY%B;9E^"^& M80 _Y0KXUVSW;(Q4@T/R=EC*$4M_D%(=,SC1C6 C?#)3^I2[*@OW]]"U$Z^KX>Q3O(5+2.* MV);3EO7C<1,96;0*R^.P;!EF6WX2*:,$D<^ _EE0[+-Z+1:866:*.=+DJ$:*M5P>1UD1""|'+9/=OA RAC=H#*2'A22#V@ -<9=GOT Z =OM2@4U!04V+!+M@TH54&,?Q6'1BD%*/EQ @UY!+]ZA0Q^+:,@-.0SH _/$.W/BKAG>C2UBGAS=>_C5?4#F4G7KY0;,=L] ,.M>NEI+[N=?ZNG;>I,,#& 3V3"M+:,P?'IWK7%?>@KY^OUBG+.R6*D95([+#]?UI^\7??V<_S^1L,S/I4=!%.%W@UIQU8DH[A_VG]K.$2)L<MZL==U(7LVU3_IJH5.+,#'.ZY[ME/+9DR!A]EK#. +.1T&,JC* MLZ>@*6$*&?UH6K*>"\+NC48V,E&Y9KYEDZG-MP<[^4 ;!M_2-9R5/T0RQ[MNXXE?W&3$"@T=R)?M0@3 M^BHJ? 7"@\;SLE*>>C_=C?#9KM%R*.EIS..336B);$;D_A7#KI'3PPBO:)L MMW=U.B.[0>4R5>Q4CP[7A^4@:.7Y,",5"0""4(3*60M.:C*Q.X0VA MQ<,>FKPF.GKS<1U!B3XK*9I\[HP]]\@1Y8D<078 O\+HU<.[E.70B H:IUEE M;33[#O192]//B/+!W/)PTL1(=.E5BY=LW2.B2U./&35R"]. ECO*539-F.DF M I@PM]6]B%M[B\@:T^NIMR8L13WP+')6GB)NC=N#<&3R=P@NN+H&OD@4Q# $ MY"K@>!J=++!6G'?*QCDON_1?'29083+;5KOF#=?[G\&/H-5)2MJY%B;9E^"^& M80 _Y0KXUVSW;(Q4@T/R=EC*$4M_D%(=,SC1C6 C?#)3^I2[*@OW]]"U$Z^KX>Q3O(5+2.* MV);3EO7C<1,96;0*R^.P;!EF6WX2*:,$D<^ _EE0[+-Z+1:866:*.=+DJ$:*M5P>1UD1""|'+9/=OA RAC=H#*2'A22#V@ -<9=GOT Z =OM2@4U!04V+!+M@TH54&,?Q6'1BD%*/EQ @UY!+]ZA0Q^+:,@-.0SH _/$.W/BKAG>C2UBGAS=>_C5?4#F4G7KY0;,=L] ,.M>NEI+[N=?ZNG;>I,,#& 3V3"M+:,P?'IWK7%?>@KY^OUBG+.R6*D95([+#]?UI^\7??V<_S^1L,S/I4=!%.%W@UIQU8DH[A_VG]K.$2)L<MZL==U(7LVU3_IJH5.+,#'.ZY[ME/+9DR!A]EK#. +.1T&,JC* MLZ>@*6$*&?UH6K*>"\+NC48V,E&Y9KYEDZG-MP<[^4 ;!M_2-9R5/T0RQ[MNXXE?W&3$"@T=R)?M0@3 M^BHJ? 7"@\;SLE*>>C_=C?#9KM%R*.EIS..336B);$;D_A7#KI'3PPBO:)L MMW=U.B.[0>4R5>Q4CP[7A^4@:.7Y,",5"0""4(3*60M.:C*Q.X0VA MQ<.>FKPF.GKS<1U!B3XK*9I\[HP]]\@1Y8D<078 O\+HU<.[E.70B H:IUEE M;33[#O192]//B/+!W/)PTL1(=.E5BY=LW2.B2U./&35R"]. ECO*539-F.DF M I@PM]6]B%M[B\@:T^NIMR8L13WP+')6GB)NC=N#<&3R=P@NN+H&OD@4Q# $ MY"K@>!J=++!6G'?*QCDON_1?'29083+;5KOF#=?[G\&/H-5)2MJY%B;9E^"^& M80 _Y0KXUVSW;(Q4@T/R=EC*$4M_D%(=,SC1C6 C?#)3^I2[*@OW]]"U$Z^KX>Q3O(5+2.* MV);3EO7C<1,96;0*R^.P;!EF6WX2*:,$D<^ _EE0[+-Z+1:866:*.=+DJ$:*M5P>1UD1""|'+9/=OA RAC=H#*2'A22#V@ -<9=GOT Z =OM2@4U!04V+!+M@TH54&,?Q6'1BD%*/EQ @UY!+]ZA0Q^+:,@-.0SH _/$.W/BKAG>C2UBGAS=>_C5?4#F4G7KY0;,=L] ,.M>NEI+[N=?ZNG;>I,,#& 3V3"M+:,P?'IWK7%?>@KY^OUBG+.R6*D95([+#]?UI^\7??V<_S^1L,S/I4=!%.%W@UIQU8DH[A_VG]K.$2)L<MZL==U(7LVU3_IJH5.+,#'.ZY[ME/+9DR!A]EK#. +.1T&,JC* MLZ>@*6$*&?UH6K*>"\+NC48V,E&Y9KYEDZG-MP<[^4 ;!M_2-9R5/T0RQ[MNXXE?W&3$"@T=R)?M0@3 M^BHJ? 7"@\;SLE*>>C_=C?#9KM%R*.EIS..336B);$;D_A7#KI'3PPBO:)L MMW=U.B.[0>4R5>Q4CP[7A^4@:.7Y,",5"0""4(3*60M.:C*Q.X0VA MQ<,

0BE+V/Si47C[.[@1A M>U#/[:9ZRZ>IQ&#E>@NT8NH"]1/8F8[JFIYO;8KIR]JF1#(4 M+(@#YZ=1XYA5.,:T?.2UL2NM3 M+!,OP3'E[7$H&4.$(AP",.FR49\&Q3Y%VE/"]Y5/"^X2WW+!S!T 54$R0(=?L5L1F7ZUS6H(OB]1+R/ 0/"^E0%,N'.MQ> 0LX[<.1:]H3W/:9OH;T)"I%.C]CTE:42SI2B#K'L3$]0)>;JT*!. , ,<& MQ!$,]H6]TOK#TJNV TJ)Y(T&M)ZBY%.W=>B72+;.:."'FM*!6 .5SUD&.@7.Q M=15XE>M]J$S\6+;":C.H'NX]#(>7E:MB%![SQ+(XSF*XL\#[OL!U?V0!S7$ M&B4LC3=!"]1AHA9%P9@!732\>+B\B&R;G$B/J" (<5 0<^@N6YK9#,6HJ/. MZ0 .\HU3.44?+.G_M9[D(U&5B73[55K'#^+& N(^(ASMB0O2CHPD:.)2ZZ , +=KT2=|\ "0ELA8IUWERS#RT6 &]%W M,'Q2;@6(079XI4T(%1SUFA[#0NMK(X'_27Z 4GO"ZP[5?%@Q.X *PDIU%ML2 M9R W3 *UC/:':^,H[#Q,MSWL \91F^H[V V2;MA7\I&4$F'_B3:EN818C$22U) &K<>LKYONOEL G\HT+:,"Z00Q'X,.0;Y! 4(@#H(/[1N6 !D ,%]N&W36Z^>OG(^ M+\7YG,R]+I"MSEW'=H8L VLF:#,Y47S>H9!YW?_X?AWZ38?:\]0$A1/TY;ZOH=]VO2AK;)#B 3TXI!N(AWZU=,?$ H M@@W6T&24@SXD;3 @+<)DH>6C:IL>E.\0E8ADLY#W.\1:LAS2"94=8=D5/2A M.:8]Q+0.YE?XGON!K73 &@1O:TB0[V+QB<+|=YC," 1"<*B,2-+[G2X0Y ME2%NEFG3@!XC%MB^",88F@ZH53I&^! AD8@,$F .EE[9%D@&]7O9D=*?*!> M()AFDPPXXXB6X>,#$:.TO=2W/], M@M!O &Z-D4%3.!3&2]B* (CR63.MC? 0N&#HB\/O^N'+B5RH?)%LDW@ .,)X8[U4M_?U3X.$# ^TJOS= M>'CNG5WHQQ\GMZ0!=BL7%+?:U>Q >67(>& (K2F RZW9;@:N=WET>&,7M[,. M?W)KU1,4WJ_W!K"0K^? 6I4@?], ^,GN?*+F&2,KZ\6XG7Q[MEAJK4N;7WR# M5D]!C9U%ZZUDE 2NH_K]VAD0;25?S?[X6XTKQ9<"Y5 @0D:4X]CU+@+L1 7F M:I#0D 3N, \9*NSCZQ%R,2(7EMBJW"U1BAQOB!FSH.0&5\,JA94 40/D)H*[OUOG/LE 0'+FV(@PG2H<;N"8#Y@>6OT 4#.L'4],E5S@>]00.+ 86.1[T M:(RDR1)Z)4'/ZZO? &V?:)# 9AAI[+"FO\\TBW%.!$T 0.VB"13H \]F B&RO0 M^3?5O%BT.G71RL1%PQ^IW8%=(E 9%T2% DQK))VV^!MU[^]&UW9 H2=2Y.\? MB;M%QU3HE.R.$TG\89*(R)KQ\(PL[!G8.K./ E5BA34(%1)R%)?.IBV R1*2PO#I!, M,96V4)NV ! _ CQ6$"'LS %X@ KIG1%NQ! BLB0LP!@ @,/9K61/_. M?:NQ8B.68,9SGN1M#2&)IUIM2FE&L4/1J0# ^@<:UF3P0P 9<@!6$=E:11(M'2&]@![PBA"B2"M^#/(FVIYRG+AEPiF"D7)("(M=9%;115TH M-V2&\U,N88/>[)3 IG+,0H QA+,BW.)XBCIF ![!P9*(IOE]"IG(ME<&]*^S62A]JC,>%")R=T*^2<$>H]=C>,B9ABE%T;US9Q2'I361VKO!#L5+M ML&M**DFK-U!,B/6'K.@*F3IZ^TMN1]XS!MDIO'0X8\DS8$N @L1(4=T$-4/^ MD)2YA? 2;^!8KGNJ('1V#HTU].LI7\NFLSB0X;.M..!'X8RV"8?D> M42187@(F^5V%@3 8.(<756+NAX=JZ7?R]1\CU791##BK)E(M5O/_"/R.V-\0 M2(,Z'<<<(N5A[<)MI)^ ,:93;'- %/:X1.9G.Y.9,JHI3R3]PT*=A.Y}227H8F MQ\(50]NFHBI!.A>P4T"%Q?EP"TQ*_F\"G)<FY-(91EN<{N,+@)HUQ>6K;:ZL!M4X+Q M;#B!#]*&WI=GVQ-4>6) KAD0'7F_='SCW@Y* M7RAA $V(A"9)9Q*]&@7R5\UTE5N$QSJ1PC8L9:":!YT1GE&3SY"IB_5DEEQX M5Z'UUI"L-P"Q!Y^B,.%2M$I%:)5M$? SU.[0I.D!Y!+*&&D8RI130MWYT7F&K M869E\N!AO(+6(@8FF]R2E:E07#V]WX]\WJB?1 !MT3]GQ0%>9 U18.XL%.90P M.O%E%S2&WDK MMC.P,KQ2G.K#W^%"Y#\)T$SQEG"\J^)7/$KH.0Q'S5*_ '13N)BHMHQN&G03 M#*%A6^%Z]?BX[=3SHP*IW:4 7Y]?HF0.YGT,$;9.Y0?@Z80N/'6CPNK MM?L,"$3LA!+;"9&!TQI)>YF2'0[14Y'OC<1!B3.7SU "Y:E)PF(]Y*@!AQYS MN3PBGU'&A(7R$!.*TXR;0C,4HT6S.,U>#6T K-FQ5!'B46[\A* <;"WBPR!0 ME.C#Z=1*MCV^*.)=5!3Z<7,,#P1,$]_M]*$Y<6'L5@7["@IIQ^7B&;?7YD0 ME0RS__/>XG1MHI/%5H TQT8ALTANC!NWC9:OH.&,^T>%'ZCGAR@+@#S)BV*P M)XUZQKA'\F-5 *^4Y]9M0^,'# U0F;'/I D?G.L?;.?O1% (SEYLIKPHX>#5 M7&FCF$V6GC#(&9KA$=802O&,OJ,,EL?@R6TT&< ",T6%Y,J(MJV$7#POXJ$7! MFK\(C KJ1E$5B'L@=&GE'HCU4-3P.80KU^QX_HSS(A25$$\'6' #8EL;1$.B MM<84Q4&1U@E50],0$P$ZGLB4"3V"+ ;*\P (&GAF#%66=LZOQ(*F]D=R;.L# M6BUA:R$%0^"#;.IUR'IDF$AE&@UKF=B67"Y)\A4>&,HG:&%>.6 2WQ7 -]EX4 MEC'%OZ_^ ? ,&F!"XJO[CY8\8?.652R'A2/3*M]W#++ .5R J&?2 WT.?@[MS(/6]>5 ME=^NGPTYQC@@]L162'$(0)AV(MQ[!K7NS: MULG0O34^H/>],L[{GF\&OZJW!^VR>[!??/SC25^3][WRKM[WUOY.;[D[3O M'SZ1] [W4#+0+ZVYX=7U2/U]_Y"VN(ZU;9ZKDN3N M]R_O"@>7+XY11CX\;A&B^ MR/K,,.'WSA5X2H@O*X,((DU%HZB]0]XU,_T]%6MZQHL<@3O,%]/A!S4.G]& M^&)Q:=C#1SV%?/K;&GUH=$.&DN>(fG,),Q,+@[1(/_CED0W2B8 M-H.;Z8/:A,/2(F:K(4 \LS2!C!H6)S$GZ0]B<<<(CPK*%P0:E>94P/>IA1E__ MIPN9H&V1-*6$A:T=FI!ID+ G&)V$7(8 4<6Y&*J%=& *!{#4*?>XC4@ZCS"JC$(X"B6#M9V0BCE M#+F,,,=)CH"LKIM4M]%'[WO$(81>*\9//^NC0]I'A1C>AY@C#MX O153K8L M'@Q4X(5,]0%/P'"\O]7OYH^(5$'!H8NX$,56]N4Q4E"AB"X3 ^*]MO*9(OFK M_#%X1%XV.A_%T"ZMD8D6](^X'R?N$R,.8+,>((68/(D<;O@+NQ&D&DQO-E M?/<,* @F;.O!2R&^V2IA#!0Q,B9OY#)\6E%3#]RKN_;#_4^ AO'\4=X4F& M,[!N7I,^,=&%"<>;7'HMS/]!8/#..&Z/R0]$U; K19]W@I H=A]N_M'[2O M&CPO:O'?'<3+,P<$'(]W-? B^.^@[KSC^S?G5#U'[1SUU,%- R#8CG^,[0[8& M)3#?&R7]0"-[\Q=!]!D8 AVIXX6#351M43^L0*Y]4@S(:B X&AH,2]DF7Z/2YA M8%E)-68X@&]0QHK*+P7E5X9^1* MP@W.1KK_JU3* (LYCBMBC%S*7K,EWZ5?_ M*I=1F&%[{ROP@ $#2H(C$<;KQ5|="A>Y(NM%C+E.'>0#Y>S _^$'SF2[!%XI M/XQ]?7D/=@%KB\#^<(& >]UA89#V:1HRFORH"2?6>0]2!P@C8A$[H$K9W2EI[;.RP. MY9?XI6 E4E9O)<9.O):%1K@L1=$"!#"EZJAGCH3*Q*&'.>E_$N[V MBP9A)PB4F]"9Y)E<$ /S%2N98LR.#%NX0F#P\0#AOVY.S%IKK7 M.45,;)*?4 ^:.^J#9!@=#ME;(IN>ZV!L7+5[ACZTC+ . ^DC)WQH&>*SJ1"MH M-KD?@5P3]8X0:6O&8RVBGO:WLOC;L7Z1E$1_OMMA_>;9?# _D/3RC3M'=EW* MA7'8YEG7!RWB5JE[9YW0E<+FV8O/.^94*7Y3:?7'?I^9K_[?IK"O.SY@)O0U ML@CV#^^_ WPY.=[^[$ DF\]S(?T.VP]\2@X\L])CE_A^^)AZ]$5\6=*AE.O%3 M..FM(S&1.74M=Q (YPM(M.^K_VK.<%]3S.BC.3\CRM;_G!]LU6B[5(+ O<(0AKVRYCEHG)HR%NY11#TWU MJF?:W!'558^'3D3[WKLZ&?83 %1<8*:,$*:GTJ=Q4\U[MB%X4\^&MK[,_]I M- 6CX_5A/5@:3Y,*4/O!YCEOU%A)=,Z&+&8'>CO2RB-HBN4"TQ^BSK+,T> ME]Q87X!!O_])\A>&$ G]D/]<=C/(4O\N4[T_\)89RV,&^C-13^+_B@E_C{E M$,X}\O- %G&7|^4U"E9X'&5Z"OX"U' .;.C Z),!>(.49O=+Q=^9#!^+=P.[^\.MP]\TH MX.]0PS>#RXY=R<)E!]I.9?C,9=?6!]:/ #<\B,#M&9L[WN'P/8KTQ&VL+Z ' M30S@BDL]UCAEZB\L5 &[%? *=]_FX]GNMQK9,"(^#QB=T?*BF=*XA$B9 M>8QF<+G]^MI_NC_OLDM+Z&K*]JEXFE=6\W *SO6_MG=C7]<^/.3SS1D*UI1 M]*42O'9$ 4GH_RF%$40(KK0)Y]*B#W"VU&W"1U4&C$..SS&U@]+M=H+A=Q>ESS%V\+TT0D# 9X_B4&)XP9IM$4R8(R:' ^<5OZ$+8)8 2IM M85PL2A*ENLET(=9HN1? ZT& 13AZHNCW8P.VA79?IO]#=8#M3BK+>6^]MHPZ+ M!?DX'2X9IZF4 3"H#.V=U!MC/,4V/E>"'' <.* _L#M8O%/"C;R$CS81H/ MC:*S[WZ!#:>]?OV\^$3"0NPR A58>1)M'V=!2+ _/4!8 0.(B #8_YY_ M*EFT%6;!(:% _"+,U?N2AR\=8:@1T_86L#D2*5#M. R/A%@S;9UZR?\,'9S+ M53N+B2)+846F*H]DUK+B.9O+3:A]U9IUU<%Z]N771U3(D!H4[MPD$<>),ZC@]4OV^;2B;:73Z8J55K'#^+& VCN,D _;>)LFN 6I_^H;\TF! MZRRJ+&_EF\'U4^/EQARZ_2 LN),+V!IH[_!>TL,5[Z?0' 3:8\UE$GH_PC MGPVL*1[] [[=\>)+%6KD98.C[:,FP#X#:)/[D#8F>O-M?+U]5+4.&[!8=)K/<_PBYEO3#EU3>95KVK\\&?F/YRY+ M1M\U:6$ [UCZ/RIC8^%3S0VB7MW4'9S1!9[RN:25))]64^+O3)IDR^C@/^L=< M=40+6\.")2H1%)XM2_*WH7D]<"4&.?WH5-N^:+;2>0Y),IR@B\H[[M^]V6]_SA6]&_?='2'6QF$&Y_)^TZ$>#I=\#NM*8;$/^/^FG$7TJESK\ M7V/&$(V)8$QV9<)D)WHIV8/_^<1"[% (NS^C+S$KNRVNK[6\ "X2 *]DNS/0]M2-VQB7&GSW$4Y:4=1671H\CG\YERL;]\HTCEYK$^< DF_],1]3MW6$>&(M*CO(Y\W_O=9H+VE=2PI?T_S$DY/&>8Q"* *(06(7%@R,>S&.'35#/ MW!0S:8-6S]2UQ9FZDLE5\E,I:1HG?X;M7AKCUF:.!R49-YO/U++%-VYW*K?* M8#3;!J+[>'0_&A0W""[V6;@7I2>]@3'G>-55Z7],L89QC0#%K;6#L+ EQ$P=9,K9"]YRJ?CR/DV>EFL6.GF%[:,]!E,.E=8!2MN MC!U">>>V$;\\W.#F\;.;?O78V5-ER?.(RSP^A@27.S+ZCFS^*^]]=N\O*X ME1D>4]J<+_ W&Z]0T.7 M>]PB9X[<(\WH%*^MQ7=%'2_A.,/SX-#P9SBZ9!?.A];.SNK9R=3>D#8]$IX>._^GF_U@RN M#*XV+D]O*]OZO-V<.PHF$^,(?.UO0WC[27W8>#@?E&9(%*.U/HD11A#-W1EV. M9M15LKGF&O(%SS]_^OOW+.U3K/W)K5MC;EVJ+B:CD5U"BXPA4;7 ,)]%_W;E^ M?!SLZ \K33>K0@T]^_"'3V;B&_1M@H1>MEY56]&CVU937)5]*GA4W/VV/&\ MYF"0'1 2^KU3[5W>FT'YNKA*.Y\[FT)XT1J(2?4/^F.D.U:)R7-87"S MRNMDP)&P,[D;E]LO?KR.2/_K?6[:U]>,T?H**E?[YL)">7<59N&, _3IH%06A M7Q16[U_DCT^?CTX'U:?6' _5B-O6B\ [JO=;V6:%HYE^MTA_U8A;UHB NA<(R-M+X7:YU4O&OE6+F]NW=[4]# _JQ1S]Q6HH*3^'$\VJ<>E', U3*%XK*BL:%Z$8<% MD8 XZL0. /[U=/6 [%YV!NP10C9F0[G:.0:URFJOY08?'PR6@O"V$,W?>V-]Z MR':/S2W]/6.PU0S*#\'E_6VO5'^0 M[E:+=%=/[Z2[>C,X > ^M8?O>^>6%%3@?'^F.\./[[U=WOW'>>BB\N5/E.R#= MS85P15MD@"46M@O2*9K[]PDX5M9(_2N.X[85,JF9KK6%!QH.(>2V.0[LDEUF MN&UKM\].6[>U!8O!@\!P8S 4*O.(W.AORLSH:.DE ' MR@EOPV9:CB0ZN=6^.5E.!7/91D%L- G'D. ^&11S2C#W+P TYO[!%NU.J5<3! M"X63G;RD<4XZ]VG+6^?!SYH:. ^GTLYMIQ72)T[?'[].F.EZD*$DC.*,N(%+] MA>1LJ+3G[4X;,.X2:2D5LO.)5-6 XF^8N#*2[$41Q Z=C3; M _A'{K>=)&^4.K214*8>$[]^O;8:!EK&\HF3&G@U5#@Z9L540M49%!;R?&RD/<0 M"1L$:1&>.@GTBG:<7%4B2Z$R'OI*KPBI#NF/4 TN12:$C! +5=+ 8552H;#F M_G(S:RY(.@]G92KW<>)22[C*#("C95\Y@-GNM2:P:.QUW^ZV.K_OL_/D.H2 M=K(*U_=6(*SM4)D/#E']-[ME[2+G5!>-$.WU[6H(6!4\O6CYH\?+VU%NX6__MVZ)3? X"E5@(LQ85(**WV7*+S2(40-,[2U^]7IXW@FNBQP>#L(M>QLR_G)[55 M1NW&8%"EB+T/'],.O.N3TK)C]^ *F5RVELF5IZ/4? 7HJ<6VOIS8 M^N(UCM[Z4R=9*F6)E>E'3VZ*F< MXW6SV?="IG=]N3\"5 M$^EQFOB>E2KG&8=1[9,E5Q5M>KT1++4FRNYIS_^ M'.\0FD.L)YQQU@HE3*%;GG)AY@]EBHI3%8]3PO=22%KH7?XH@O,.0=$VAKTM M][P2O6.Z .IOEH $K['!>J!],GG/V/OSDC"^INJ$;BQCIAMSSE$6O$C# YM# M\,Q1#CQ6\.0S^4HUDZM.UV!2#V!V0?!O/[\4B3,'3-$$#92H4T05FI[CL]#Y M??E*_K.!+M53U"*5,=64F04XOI3UY.9K-IQ5ZS&'7?R3=C Z1{C;,_L%.^9 M]|:*M&IIC"8\[Z>;.P;_#E_N[NO.[*L' W^:Z:\CG]'&<<=N.SZ^!+>O&PSR!<& M1M4P?YG]].]>6^BV5F*VF8L$)Z04CG]P3&R9BE;/-L-M$RG5)H']AXYF_]M MN?_SDQ'K\4*6U^RK*==^ENLIXKF1QKG)!+=E^J?R$:GU:$*_S<-?KF ML_^E1.N:YE5]W#@87#WMW=U9%_EV2<1WZ^/Y^D/$/+E:,(CAL/8OW^+K6LR] MLMBZ4A6.0IK"45H84]""#F%75AR[O,,;8/^/U20I/)&>?_Y9;^]/5;[G5EX8R%Y^6;FF+:Z MV;{)8KRRG2GCD&>W_]I=;7G]78(Y=NUM77NY=V\O9W0'?%+U+I4]R@N[!!8/82\G$+&>2,2] MT\K+^;B3_\[^_FS?<4?3L\=E@.O)KS6#N[M=<_O@X>Z[UUE>DGAY;))XM1F4 M^B\/[F[AM)C+ 5 OG9P)@ZXD.?SC]1; M/D(QXVD\W $9O!$)Y+3(C4NH" (IX,ZS_.NTZGBBNJ.01!>OU0 _'V]'L.\A> M7QCVT9%7K@G9)U["N4R34/(GYA [*F$.*4X]*O/.-1E2#]O<+#WDS05"&-IHX/=L\N MZTNA M]];XBT=]T;S4^O")YY1Z[!2/?M_^"BZL!? (XEZK\X47.9O.!J+*$2,Y:@5)4EW.+E8B353S8\M*EW.+,5F M);]2EK&DL;[!T6:Q1$F8KO.WPMKI.0=J!@\7M=.&W6V-MLK+LP(J8ZV W6:0 MZVSM[E]5]ET*AO=X+*Q'RSF2E23D"C#2WH'S]_.AE .TLDFQ6:P77VNC6XVSX8^#.E MF\U"I<)^GP\O?665HG_*0/^4@:ZA#'3!]9KZ,ZIUOD.DV&!@F8:,R")<40*> M^)":U.&>EY$RGT(O.*B"U<]P_"G3;"?U!L%]["L_5>.U=\>0R$!?5>H>#. M(]>7DY.WPU(G=@*B"VN.6U?TYITNHRXR4RL59JH'>_^*U)"V*@O150E?3%OE M^6EK*56*I7(E4\]/[V'VD1)!F;%A@A./]P=Q@=)"+9,K M3$]C6I_7,RR6% @?AE22A&0E _*[YP&NL!R9@_HU3Y8*<'H*,Z M,]D)(Y';=_7"57GOVCM(^#K4E QRUHH? BYI6HVY^W&*7#S69%=QT BLT@Y.'ZS5[7'PM_VZ]/<=DIE9@Y*.7>OU7 M5>^.GGX7E_G161L'U9K![NA7_?2RW+T_6@(*^T*MP*]F>WAVH'5!) DE)/K(^KWW=%*\ MWZ]\HE9@.2+ (6K?UU\>=K-)^P$=A9W!T?SRG3#,@G]CM2.87A*6D;([*1+ M5M*E9/0>[G6[^LOA_]@69O0F9C'M=EVXC]V:74+<*)^II.9#3TCAS<^Q312] M_K>UJQ]9=UNMA]5O4T+C]&:.7$33)U&IC\W65CNOT54WU>Z;K6)<9U9?5K,/1X M938KM4+N?(/$,.0-2&ACD.7R;6HROA]RB]0L3(?'F$BQ+. .,)]MBKG,(>_M/*)@@'"*?"L&84U]%;78 YM!_^BI>KNU|[TO*303\G&F$B3;1.[KN,[A:] MMG FA#U\EX))F!*;G#E[!\V]/%\6F/./)N&*.6NY.[O0QP 2UE]KYYT]33_0 MB^\+2+@L1WH:&F$UMW"U6[Y8R^0^61;.OP*,,!?>SF]!=LF A2,\=P^Z[?M\ MOW:13N&.M"T*9GP"[YB.!$Q:>?&V,P274 M]QK7VE;N3'LV/QYPS1*ODA2.6!B4<-.KY \JX1]4PBBHZ((*G\B9B $^],\ MHW;ZN]- LS+O.E$5)YDP4U0 (X,S64W5PS5@OQ5"\N?6Y.1 MAB!C(E*VJ?2 [U>1V^M?>P2S3L>+63\LDE;TZT<[>NV^M?>]*.V1M=+\=BH7%]* +L&BD5/ABD$%>E1OZI#^GJR2LMC=R>1LOW!&Z9YN$S1*![FL7!-M14+7O=-1)(&RSN#:BM%W]OE"$F+3U^RN":J] H2)C+H3A6]:^G8S.'5:Y3/`M[!=&:Q8 (=1.=2S43K$9#/>M]ME^[]*Q+0#!/N4HMDR^^%1YE:1137;OT^\044UZ$ M8@H?AV)65.%\Y73\%TUWI\LER'(V&(^.'E&A%=DRC'R*[V=_$]%8]94RWT4 M<367<; \)DHW91RBI#=\OE+_'LIP^W$:@2%R.R.2N:/=A9 M6*=D\=]Y.K\&.25#DL6E M& &E8CZ3+TU^TYRM%,K_PDD"]YV4@:>1-0U-)C!.L./EC\DOGEWS%)5@< MA4RQ7.T4%B#/SP.=,N/=&E))$C7ETU!)BA!;@F%0R) M(7?D>CJ5_G_VWK0Y M=:1I$ [.KU#TVSUSH3L06+O?J8C,#.>;0Q>SQ="(&RA80E80R _JVL*NT2 M6A V=I^)YY[VL4'*RLK,RLKERICBH((^;JB\G#ZY>5GV"O;S MD'3T\ !U+NN055>9MC30YX*^'+ '5G'+BHI1A6FX\GY%,&,%6L %7Y31;V&7@N M23,!,8R.!8!NT*6I(./B9T4>D?*W$9:P/0 R$$, (":T=A EF!6$VT^1H"R9=,:AHH7XS!!&<<4"T8)Q\<. @ #M938KM1U%3417PM<6'G4;\^OAG^+(M!!, +MCMD53;.T Q\9:'-!C^2'[LK\]S26RZY??(66:WK^M3;M:4QO559>7. !C, M3KK[1\,5B7]R6 ! "YWG.28J4FTE ,W#]KF"1QKSX5"2 M< 4S?B[\19>$D8GHE=&BC (IS3*V59A5"50)6C4^VKHRJ?; MR!>!B]T\2.FOGO6K4DFN'HC^-NEH,.5*$%@H]0=WX$6E- ML"]/OD.=5!./6<^Y0.K>YF+2D&E0G:\0L;<+27F3+K'+8^ , .;&-6.IZ1 XD MJI6M%K!LN7 D 7N31S0[.=Q5R_4;6]P2U(4C? D+B4*X_I\N] VD;G$=2B(MS]4M]SGG*3B4.2GD)8? D5K7<8$NU'),:CI D3&<.&B&<^2KG;S&JGRU<6>ZO,I2!DTZLF+Q\N IRLDR5=&8;(#1]WQ M\C]LGHG=8V!KE"2%BF_W5_7GD[OR4*]^OXOWAJQ*?R5(5Q?7EX.I)KQLB:Q MQD1P46,B$.7\V_/Q6>WX;M!PIFG\'A.QW3$1W,>-B>#Z]IMIYW;8[3U=7#[1-M]]T?$W'87[V,*N_RNSQZ&Y+R;)U?]O(&;.5 3LQ"3>D(2PSUHXKH_^A[XH6, MQ$J135E*@*91#,%-2OG$_FHV*;V_]\QN5=]XBL9!V&A$(FP@JW1>K[W-;[W6 M]!=G3=B8$:H)%HM_"&<4A_+\$3=R+NY)AZ.A12ZZX%KT)\]JU-;.B21L$VS MM1XHL$U>W5^U#R7I/E)5GAQ;78VF0!^'>_OK^;%)O22W?&_2Y+2=*OR:1Q MXX1LQ960O.EH'8XN>*74XK(F9%.]N^P"O%I)1?:5#]<'E8^+AG\:_M?@-Z MY WHX&%]B$HIW-HV L4D3L#QYD**60Y"""8_E&E6W4XZ-H MGXV?\9F\#Q:TUW*8^]I10F#R2DWR5+57CQR3OGI(DXU[MN0P$[/$E=A2);X>,,,/3A1ZQ MS:FP0N^0W+,S5Y>MR\;R9E]_NI6W>,A82B*A 0]&_;0=#[CA:,D,."S7"FR ME8W3^+O,MQ!=R05HHLB6*SFBWSBZXFY/Z]&W_3ZT?M0AN+^=WJ,TO'S'UT9 M@\EA3.%=^ERGS [\K6=/"E7*H=2N7*]Q?#5L6NX,]]*&G P]5R,'? [=M.1]+*G:XIR"U*=@UXE/H7H>[TIA$\4@6AV)>C\[#C:?!H=M 8M2=B:&]%_ 'C!?+ <.;2MUOYITAV2:"D:6=&4Y_H^ON M' 48673MAMGU1I6I5 P7TE&/N9(B/ @ MUQF5&MX48PEB;/7(%FXE.XV>ML42\.0\3VRI&\4<\A4EME*LL7P&*[#K&&>[MO)\XHYG"+:%+;(4MUS^FLM]?'UKX'@/=&L6RO]CO4![J8\66G;J3NB&_T M5U?*_4@3A+?JK5- ZOG%9*5>,K"NM]5=G;\WV4CM0FF>5/_Z]T 35%4C]B@;/ M\+K_1T9+00\L2OJ44="BD%A\M85$=3W@+70?]"),8<3 ;7\CC4?63)&A6!"W M-# ^T ! .#(KUIRAO&;I$:0] MK2 PM(C#GK']+&1SPXIU+C5]C+C:FB!N.0>"^L(R5_O-?>8'*_?Z\/XG M]\]/@<^T%*>R*ALF\Y-@CF9]LDRL:R2A<)07?- @TH/88M0383=HIL0N4'V>YL'%]8KH>9T/@/TJS_Y"C.5%04.'DS_B[1D0-(-=-/%A<^"P?@ MJW(N_'8*E-T%R?Z"Y=2O]/2U1-,_QI7\FMHL&DDF45$7-+]X] S7+(X$Q/7E MWTQO.1UH2DCC#7!PO?2/N]8WBHK&VA?$<"GPW@-_UW&!.P/"Q$BO^F-_"]YOX,.>S>4@'0]H@:.!((U1 .>*Z:2$"]N0K(:,8;C>)?8$0D MQ C<7#MT*MK)E#++H(N#($@?>Q9O_'FO A""9 M._!BSCT0_]>5 FXIA>IGF5#6CT^V'C#*Y)V0]H:5A;E24ZGU[GLD@@Z]X$ M92Z%/^WN?K/GF6GV&%#LH6*@DWAPTDG#=96;*W&#XO[!GY?[_M/H^D391F$D'[0_(U-]$MVQI6\F%ZFX&A>2]M*NK^ A>0N5E7Q-P!EA7W2[7? MC/KCWTO!G.NRN60.D9@!]]8A<5\@Y_UZ1.X.;60B%/3%H_>93"Y=\ 2N+XH8 M3)B# _X?!A.$'W@7'[? VZ#XD;,@('0>$V8@]OCX/_LGW@;,WO=R[U1)W@71KH6A24 Y4]]+S92]<=&$K#N MCW]=[AR((@3TD6W[6-A2U?64W3O0Z<*K)[<5-$5#QU\N*O.P+=''Y;.HHHRK M0&&/I8(Y$4Q&P-P MK(+HX4GSX I#^)LE^X5?Y_H<2V10)#$HZUNN]^.@9.T?P\8*.PB4#4)/<.ZK.M2!WVE.L9VE2(CN(3:F3]P1O:F0ER"/B[6\H[A"]H4]NRBC@"^X[<5F-KEMH+ M^6^)GB"74P*PXQPGP5&$AT+'9S7L;KGES8 MT>L0&.5J)/$R4!B8CR@:.^TY%N;5V*1*@G4QWVS(#D34JA 4PUH+A2#V%W=[_ MP%]J%!(O;._2KO>CD]/N;>5$V1DD($16M_XTN&AJCI.2N# D 2]K> ^/Y>]2_ M]A97PQT$*.*C (K;_=5)73BX.'5_W=_XQ]$#X1_ZGX1.7AN_JZ[%T]W#K M#[N/3U1# Y=,[E? YZ6IT_.OYPU5_2\;X0$*..)X*8N&C6!Z*_U2PSY]"MEE! M6X*K.7"!6YH5=#E5D4\)I0K6+RA:IBM7O2E4C1M*>MK^ZO;(W/:KE;E^B6W M%]:&D\]VSPXY]>W5$@4'/97[\O+WN7CC5) {=1!#4"-7QPWAJ)H]4-F3ZU. M3SNUI\/&XT-C\B&@-*5^R.RFE5ZV6<%*+M=J+UFI^.,P\50'J0B3S6&5<+ M3ZNY?":+Z$^%TZ/5K_H3TM?S6[5W/^BJFO8$[MS;P8/>)3U/?Z]*C"5OA>[OCIQYX1UIZHY+(<3^D@36W/IGSD\&TW+Q;#+++H M4QQX\MC[\ SP1&ZQ)O#X[?](PD>01N]71D5/@>WBF_Y394O%>&G]:S>#Y;*) M<08GQ22+C]K"4"M4#PD84(^%=II.3[TU5.C) [N2 JTB\7'[(R6 M(@^P1\!,X[:4M?+?W:LX Y%#[R^/G) R@@O5=O] R22]]EC=.@5?)P. O9+AS7[WBY80 M6%E@.V)I? PE>%$CQ%R,*61SL@:$=GLRE5N5F*!U5'[K&P>LP3>W)ND[.##EZ M-H)%>6[A(+QK11B(>/B@]]=+Q7O.W9PRZMY;?EO ,.)%,;TJD\MKR: M;%FO7UII, E;#'XK4FI868Z$A==1C18",OM]![PJZ)5%YPI9.*!!&ZN8B! M?9W+P-BA8""FO0FR0GK(EV03_BQ!E13\#_<'EJU_87YSI.T'GB.,T3+&9$NI

*MZ4%,F$YEL@6V5$#'"'S;/I2+R.I9(&4$3<%,')87!1:EN'5O(BL*H&E$;^Q\S MM%>@4NK2*B$TY@_#%F4DAZ#D>"9E 5;[J3A'*\[1_]#2QKB^ IX%OY%5>.L2 MEQB^]+B"$\F((:&W(!ID'9&LB?,AC KT]*$8DOXF#R5PI]";3&5):A274#N) MW$2H(BL,Y@:RX,@H&V118ZBH1=]%@HZD!)@U%%1$G&S\@Q: !!,?@$,@0Y'$ M,6CK1%M(2.39(%=$#3T6&('6 V6."KQ:!5)A705GI4A,@#LR.E ?9!$;^'2< MK&:&%(#7^ 9V.L;WM$4)E!B1^E895(!B%M.:,#/H9X&W1KI(2Y \89N.9H%/-H)L82F3:BY$H,(.!BV MJ6V!2(.$%T!4S8N<$;* <GJQ*M6673U0+[!4' OXH FUN7X>/R&]!M 8. MTE3>0S8!2I95Y!0K"BGTQ5.%"" ?^1A. FLI'O>A,!>'N .,<[G66CT .>71$ MJW#B*3X7V_I* 5\%0WWDI@]@XA11IL^!,.1.2DW\..POJQ6UBOUE<#LJ+G^Y M;576.E_U.WEBV[XES3>LWI,X/6"5*?C&G3=, LNDQ"Z[6W7MG=3J=BYYV5!S9VV[38%W6X_;,3W1H>!'MFV,X=HQWIJ MM2SG$)%*LH]NE2Q'65MM3F[LZ[>R&;>595LET4]\X\ML9=E62?P3HCS=5N8 M*1>[E>W(RO="W"W0Z=[R53*&[C(7G29V;,2W=CF7$U5N71R /IZVW2>]O_8R M9:INW8[7[!WW!&2[7CFLHW('2=.=2&W)!U=$M"8./K7=\O44.%(C(>/T= M\H3M:9U@F"OM;=5]'PK.UU92[HZC9"E,&534SA*'3Z[$QB1C*S%"R(RJR$A_7ZID M=K1X=$NJ1EMKUZ[BNZTV&EEE.!'=P2&FW(1RU'4BX$DZA&<0]HFW/+=CO#Y4 M;A^?1=.\E1S>BG 2+*>0HX M2X>K_IG61*1_E[(4QERP!;^MON/+NQOYN#^%)M>#? X_K@%C/>AQ$RLOBVMZ) .WR] #MK[4F:.KA NR" .X*)3W,1T M95\$K)([" "^[",B@3TG:V_O*@FS0]A^K (F9 R(8!N*=8?7%OS$85PO97YD< M>';%VCYCR097#1,.@BTGA0")'80<+OAZ@S.R59J117XR5^WW#:1>>RQ[J1# MP<(2 &2\9PJFF!!,IW+E%7%*;'+S,4%N,75Y$)(7% M4:3X;"B9'DU.ND:Z>[:*5=\> MP?%/? ^(VW*WS1E?8Z9ZTYO:.9%"7DAY]:X'D(?V2)[E9B3/H:S,DJH. MNNI@9<5^/~ /DFEHL2GMN8@ M4 :R~28**KZ&TGTLKXL(KX,P\N),I@LSE:.D-=#.2BL'# .JB.UPVIF1:*OQ M05M/Y204A(_4:[\+AXU=K*B]E\X;<>@$_(I,P@%U6V6%U7 M?)Y*X%Y.'8 H6 '$'8 D?*@OQ]^36FKS.XA(68I"I$24]IZ*3\U+>7C7F_R&I/P@2,K2 MYT%2\LB#ZBVG^LEB]6LH?B% (RF) U:[LR2MU<7=M#' 7Z:C>_HT,4ITO>M,7.6C!U!OL1]T3OUZ]5PEM@+6^YD6*M>ZT]"Q?/1]+G M.?.1"Z_ #Z'IHV[_5>)\^Z&KD37>D:(?)#!S"(_)?+B.:+9#;1 M 48]04[1.)7<=$MN3(N7E ;ONY_EZ==>O4JZM>$8)M8\K_F_R(+)L%$Z>\ YG MSOJ6*L5U]><%PY?XM)S;L>34)"/1WM%AHJK=3>I8%WVEN415]NANQICNQ:Y>'Z+Z;=^<7EWI%[(_RL,8>%RV]N&:&.8T1 MU_ALR8:G:!Y;46E?/+T.:O.7A]B\9.J#.2U69"^S7+\5+%(Z8R8_2=$67[D M>>>8??9?W] (=ZV3]H4LN_QT0FEM=4 W""L,U?L$U\,$)I]0]*9H43^FO7OD7 M]=U^[!B3^K8BG8_"6H:Q^SYACLBF]]?':C3D5SD''NUZA_ 4MHQUL 2QO ; MU-LE.H.\RF1^NR\9# <_%2ZUS4[OI/S[47:5W7KB$'? K.E>,IO5KMN>_]"1. A>#2]T0Z]3R#?S\[PEN<5YO1)AGA3E2 &Y4SK8"@_0 M?=/FXPES>7K*]$P((ZS*8ZM>+]3O07=Q%9- &9? U9BZ^B:Q=O8FD@]H"PR MMX*:M3R8AD3!W<02 Z2&NG\M!S;_<"[!01-EW]-J@], ^?[!T_\6K[X@5\^54]EL/29N2L$2X&8&0]M;(K0NG,S%\WCQD-E'69\#)U)?-.P]_M, M3^9 3^Z$5],1GKFPH5)ET=ZF+@.F]H0AV^R@/[]3H4L7LK'1,=&0HOVO;PUS M*Z2U\T(,#1C!,,5#[\FVO>Q&,3AC#8: M&C^8&U**0TV?;3@+*+O62.$A"W][3615L]V.3K?EI%8I"3CLY,.B MQ/-P7.:^&$G>DR?@2:51/X22C"2=L@VHC1B+W MSS&"F&L&\5D*E*\2_F33//*$^9EKGC_%;(6PP5TP+EAN2^CR/T1A.@&(:2]IP/Q![CT\O:D] (G2P23_D M096_8*<+5'88) 5HI2:Z&IY*0^HR \O'YX.\7QD9 +4W0_P2]!O+F[_0WR*[XEXD\V#9NRC>C./NH2E?F6WV0L,:I]PSI"&X4PM-%PUI M_2CZ[5,?Z,+UTO L7!AF(G/V"!ZK8:T?\)TFP?F.LXMGE8TT3,>XNA3!V "3#KG>V M)[3KT5=Y((0F\WEI82L [8L;T] M1#]0@,W14VWY0)!T;B_0U@E74E2(43D_8$06;4@K]'IAH1 0.X,@&&CKR&3 M VP$2.TIG'?D\H'A627+5&$&Z[A:RZT %J YOM: ,2L0S20U4(,/,;;;;(8 MC!QRB"01/QM,OFR&YW;0T]RB2EQ'$N#U'NM5UD[8=M] W0/\+YU[^N3===VS=5N]U=WM59Q*KR.+]^= -MLONU<[6# II]'8E=*$CV8C!I'W*/[Y,KZ4.&:G.A0[5/CD\7W:.2%N5(5/FZH M=O(7[?8[NI 65+8E (=7<%BF"05T2,X"EJXY,$QP MZ/KR07_5O3B_X#ICH]+F&$=5N\0I6QG)WY:CD@.(I/$ M&-)("O=6TFZ)@K&9.T%BT:7O\F<]1_YLWWM:$; A4^!W(M(_7] [6ZP-E: M@AFN:_GT',3&96YNL7S]O?4]:SI%FRMLYK_TK",WFAEL8/**=H?UU$7&;[RW$$1N8 MT?9D:CM+YDC\:C\9=R[& ^G#94<:+,;*V:?GQ[5@O4\A2?CR3$"#%]2.?^\)?7U MYNSJHG@J:N[5_&O\1\3N0D\4S;43O: 39,A4.3V^/#E;_!O7^JB/6[^:2;%2> M)A]V&?3%<[;$XIBH03)F9;/C7 I,@8CP087G6*Y4RW"9^?EE^1IG9=,,K OG M*E\OL]5RV+R.A%P U<%BB YZS&DB33P]O#,!U|CIXG"<_UWQHV,Q"84D"9OA3&A< <<%Y% M9S0,<7>I,HBU61O.<9F9H^!UG[?7YL/;=WUF\7ENG*YR+)2)M_#;?L6QY[[]7MG32;A>(NEC MTMH& _#5&U.8#14I4^)'R*P>#{]3\6.C*6W>X9P> ME,W4?\TFQ[<'U8?E\&+\&114^ZO7H5RZ.6G .M[DT.2] 0)\>0T"2+>H"]W[M^K6A.G>&WPCPVT6 +W\> CS2S+E@W"WOC%I1=G:\2R# 7UY<"M?F[$AL"MM4 MZ"WV2(6#!=SM] .9$4ELN+O9!(-9(&V" QJF%TL FLV&2-P%]%]?(SZ\!WV" MK& ^)D2OY(M> %^'>*EV:PKAI#/N'K_@"]S M$R9XPK>[72'<<52 'O/Z=%*TE2]<7O806A[4?6U7=*ZYZ;ZKRF0S@S0W]8 M-[*,SI:Y]A6?&%2$>[OY UX1 ,O>/VW<.)] Yl3?<8T:>@+(>NWI9]L.@X\Q8 MUDZSP]!,, %6#]=SKC*I4/^ CO CD([$8;FZDQ1SQ\'PG 6*GYWFOWN_M\ MU=L)9T5'HZO5 MKRRZGS#'9I=B.8!$(B5D^,E5E'DP,IN*EY,6Z?CE+9AG(8)7VN> "P,()!. ^3 M*RVWM@-Q ^IZTXS@I_\O[)6!5='+ ^Q[: /)6$4SOPU18C# @ >.= ^OA=7]?EB7 M#P?YPH>D*IKZX]\K=+*3 !(<\($@+X6:0_(!R%@:,+ 3F4TX%@(1RV8NO7%2U MN2,X-SBC[4E:]!-SUA7W@[6" 8G_KU1[YF#G%NUNG%W+>NV.MFNE#'YDYH(_MQ]BU8XT=H"C+ZAR]Y|I&<+8FKB&:!V+GI[B_5#^A5.@H]-X2>4E*60YML8D-MBS2'[4\&"Y6T\"3N-E[.KV>P49'%)\FLU'!]}>^ .5$ZW6ZZV7PU.#\YG<[=?.M7O2)$*91@WE89@9C'&714^E8@+1]#]LV86Y.8!X3AN)710]< 1FA!UELP/:7.M#"GPC= 1/FX7MT/>3D)3$5#/MD0VZ9)8V_N>]Z_H;=:T.[<[*0\/_5?]FN MP5QDL7B5<2KAIBT)YG,X'5Y%[&0>TLA5V6H|K$QZS8S&6LZUX :V&91] S[*E1C"@PM# #M6P4LZL7]MA) .+Q?:4^ M.O&=QL?P.[F&99[KQ=>]+%<):R[?XL#3CX. Q^4RV+4BX]RD*4R T9?N\ :1 M.2N,<5F8,&|!AZL9AE57308&?N'R<L>F*?CC {(@4HG/&\!YG_A"K6ME8M5-M&M'E8E:,$8B,84BF .%ZF4#D(]G9N%*L$EHIENJM_=4#5S5+5\!l]T'.5"1V MZ-F W:X#Z_"/E^7[U]P\3CZN@NMK%RS])\]T/#Y:SA5:Z[$5:!MU)7D!HMH]T6C<3[IF M(TOS6WS0/H8SY$+L-FWH* $Z=[#8;J> {"=WYHW4[CWZP?D<;MG 8&'S&J7!X MVSQ>R4VCO[HH%\7SX](]O\R",I6QTHNOEIIV"7H(%,'X8ZZ&Z77OZEF MQM+E2PVD?/$(+5\#07R[?/ME4T>W*US8<6CN9="2[?.+L*S M+D31,@^SYFH?92G%9W@KQ?3^=]=LF1 M %&3YG"HSQ&UU]_\ZG:@7CR\KB]+7\IVH Z2:1ZF$EU2K$;TW1*B5 Q.H;&9 MLQ@<1++;K66!1=U%'I(? 3T>ANA=9C^>XXILJ1&/ +9AY7U@Q;041AU?:(,1$G1]B>A?P##< M0VT*+94 M++.UQG>Y'V;G:E!7ZYDO"3S+ 8ILI;[IW*XH=|<^)65#@.0GH!R.DH[61WT$ MOT]*PU+=% (WJP=D6VV#"]=*AD9$ID98G^WEF/8IOR56NGAF#E]\VV!+ %0 # MM%P+4:GLM4F5.ENJ,"46DS)[4@YZ+ ^D3U<5*2]Q6[M_K=Z-?UZ673^U'U88O>P.@&&V?0 %NV?.\=KDQ[V@S DGP!H*ZA =MU>G?5$N[]>&H^:OQM7S M>8L_4^\4CSYS;0H9P2)QRQ*6$(QY#0]3J&GF@'Z]PA8SI4)V9%!'O:%*%SF MRT*US-8;&\P;2]]]H94"O4QM=%7I%L47>2OG9V) (?)QY&#QYB-B73<{3]M9$ *$V(7 O8*9AIXB)O6*XDDR27(_F]N8:.]OQX:^UM.D4 MAD.B!V"">"]!!G4. ^G) _BO.BOF5V+@! %.E.R"\P@BFI&#$C3.F>9IZ:[.% ?D4V=7@?"P;]R_R#9:O MQ_=9NEB<.&P?R(__EH,,'KKS7(]PJ,*XGIN&B5B#EHHC"N%IPL71P5WO?MRH/PMVZBHM_X,|#Y)] M&$$+.+F^KDT:M[_X@9AA =%B$Y>L2\7[; Y#*=748/N, ("1D MHC]^$S*N)-4.V.!* $22]I%\.;P^.3P?Z9L?\M^L-?!8&.CTQ&(4PVGQS?O M@_EA^6&\5=/1SLET!!9@U.[?*ZVGZ^E. ^6*F(\;'+"6];7RVX8A;1ZK9G8%U MH*M2K5]. <)2W.S:VT[H;8XHN2"6%DUC01@PR'L@[UI>6+.\%_:;O9>@.U0<.MU_A"XK4]W1D7@U^#NFT/4O S2$=M#1U6E"B4DN>&/IEVCP8+]3DE)70_XR>$ MA[$EV^%>3MHI1R;LAMUI.\E,3P0/,Y*=RKM:3W9QOQB&0[\=&O;OO"UE+6= M2%D#A_?%4#Z]UD7NZ9S+1UFK"94U0.FB #RLUPZUFI[O!IRMKS(%:3N6'2Y2] MQA&=RIN)5=2P%I6M*]IO OJ#IGD[!1#N@@=_041J.CQU;9$5!7%%!*8VBTOQ M\'I%+(\HK#L,.!*FLK+\,X[F0/G=_W'O; 09C?KVZ3BKTT;\BHVHF3'J&BC#\1>OFH|(4I.X-C]5GJ7[&,>D7/ M6@BZCEZ,*1F>,XKBQ\\5]D Y[<[=T9,-75538&_|2*5-D.6Q!":2%.M@Z7SD8ZPA%\U.3?\FDCI/99.[[4YPH_6:T^RGDNHZ%=C.;4D4%(IM)+?/ M@:L)7DW&.'"'8#"'"BBPR@ MJ9A+]'IQ +(#C"F!6F!_HH!!E8S@W:*B.5."6?^(QX8@/AHR> G_RO!6D"[3 M]@+R;2ZC[V< 7K7%&6=.FA1X[MDP7]IUT5S.V# FK" M:0O*.I/[A>US]E:CJKO+;.D.0!G|U9GV M.%V>M)] 35]RK/8N1U0[5 JKBOXZO7I71KW'QA _$O*^3HFWYT#'\B "+R%6 MBK^IBR=#72VI56#P5MC+V^&E16A#$YNCH(=!7& (3(W((NGR-LY=Z M^<9X$V0G9D=W Q/#VI,)?D++K8.!QEH_<MGXZ@7^MXA*4(7:R2%?;Q[=/T\?%$Y&3UY'(7**856,.R QCKN7 M5VMP$F=L2^^ KBW]+ 4L)UJCHC #B0$'&\IF16# U1E,EY@W\' J1T2R^@T. M[9 PDJ1(0\M1%F4= 4/3B8\ #]3 T4;I&_ -4 /EJ.?D!N]$ JOQX:^UM.D4 MAD.B!V"">"]!!G4. ^G) _BO.BOF5V+@! %.E.R"\P@BFI&#$C3.F>9IZ:[.% ?D4V=7@?"P;]R_R#9:O MQ_=9NEB<.&P?R(__EH,,'KKS7([

2SLS+XCO-MKRX/JZOY]<+=U+>/NY&4K%9_U3X[NJAH\^O2>+B#8XSJ46.,JOW5_>1(7%66-M4[U:_SW&-ASM)4Q1O7/&V-TU%^]=^=G7?WU5EA6OM-8HR92LNI9J57BWX],M/MXD?T#VT]@HZ=$M.:!GQ+0-P;/9-@A(QB&9!A6]YTVMW-[-MT)!4]-)94-PN#UO-JW^="SITFBTD%V_0$]-)+=3!<{7W$U>.DDB8&=KD1;X(-M#@VX'3/D-,C:W$#>%3@?!;NU"['#-[^\!.H2K"PKQG-7'T]#8:+:,5PL,2>S\-M6202#S6.Q/T"N.-1-C0W907[7]ZF.%F=S4V[F^HC7*:=[MCR@.GYJT#*L_=$-MU2+X<]'7[MYR.M"4T/LU5R^%7]_#[O?A<#-;72!)1SEN0V:V@IW?-7-G=Z-Y-M.R$^-$@H%E"K_OF_>9H'P:EA<.2#1^0XK6[+CN:,:>)W_=Z;-MT+1QJ0]+V-M:284-\INF&ZB-CN"M]!!E9)@:%S-*@4P+5HY-$S:/-K$)R$)O1YDS[\(WHX-M.31TT8G4%V?-9\2X"\CQXEPZ/9L/GCNR@[;C6#$?@UN-&D]\Y)?;%>K5)!7Y!-MP7OV>)<&=-=-1^,>-CA-9I1-A>SO5%-M\RE'=3'DEC0IW^HG,]D%SF'YD.B%MK*L&0>:0G!=@KIG2,,-Q;D.436?1%<"-M\T*WQD]2->,#3*4'!H[W-99[Z/B4C1>FK4L2-]8+-Y5*R'=6(\^0YK;-$*-$-M"#D%,4?,=-XGR!EWNKA8/EP(!ZZ1?+#^$;Q?I^O7\?H-]"@)6WJN!TD]I,CH-M@P0BY[-/D;7Z=*B-R:*DBLP3A)0BM:BX;4-,HB-_+9I=70W%LOSK0:*5R%[T-M$A;]*5Z8>[VYJDY2^,08U8G$(/MK/>-+W%T-S!D#2PP&:!*/P9VF?MY&.T*-*

*,)^K6SE",-&YMDT5=%V2C3X5<@,-MCM.^]%*L8T-X7@WF>G,Z;HQ$L>%'!DL(,/U1M*\;<-^%5HSH7]!"1*BTT730D-M-1[(3\7]Q1'7?QO\"!-?F@BY=,^TZ9I=7,"1_P443LQ&&0FD*R$P"%!Z);(-MESM>-"'E6C&P."-[-$XT2F0YNWC*X;55$2+<-.[JM;K1^)1Z6E<\B)7[Y&PKR<3-M3EE+J;4F*:IAZ6RQ(WQ6%*S$:],P5_6M^:"HOO-\UD()##D6H(@&XU6_6QA=:?W^N-PCDRJI"'53)+#2G?$2%M-@%:10E-M1-N&0,8BY2-;P!-=ZTRS?D8JI;XAK41L,*!A0(N6BC@\3=\,P8)MV&;_1C0-MGF$IP.4I.HA$LI?TL[!]=3#(&1N#G'7ACI,\7P']>9M'NQ?M£C7#(/:^3I?-MIW:^SC>R8D'?31O\Y>,M7RGZ#(IUPMESO,^ID]._Q=?NG1D(PZ/IF-M-PPXEE\/!ETP/%QS"R8^[MU0_@ZX.,#YTIHR'V9T&(!].R)+(^;(AK&_)C#V-M+#.,Z^@Y2!BI?8.0FXW3*'>T!;(DI^H06;HI\4?Y,"$%FRJ$'U%ALP9@T]1-M*/T.0.F!EP&_L-@'9\)?*0**/%&=PW02'1$4%B,/M!Y*=5(@)8UTB^59,PQ\N-6_8-I-ZR-__/P&5]\Y!.\/,Y1LXKH5DRI+FG9G-M/+M.T7NM0DXN/+ES&YSC&-M0)*-E#\D<-=XDY&L"M;U+.!+>6,)+&0^-C(16"VMQ"4U@+%C-ME?##"/F6^6L7",@ID08=R=9SZ41I*N1YX*#(Y.47"^B.+71OTD]>7!LY'U]LXY+$Y@"P)G%@(]ZXT-M)17Z+$0W*3RSFDXNKH]%U;UX<1(A%-MBEA*$;+.-f7(EG*^F$R+$W5(([" 916.+J7*@YQ>%>-MTO/C!)(X.WRA62$-!JO:-[BPA%8_X[:&O=YPHBGH^9>:*"FXHAA*GPN>TN?P-M'K)0YIO6R(K?1:_-?N.@UMT+6#0[BB5R6+FZ,"1[*DWL=:]]SLH*^/1:E3?H'1Z*VO+081+Q>W>4K^BZ*XW-M?-D*J^N?4UB=RT7GX,K8?6E?%0\OQ:J65YWURE,JYE19S44'[;Y9/9S[H789M\;JBZ5QN^LF+IG-1A>]"OW@M=KF*4,I>,YU[%*A4_-"]ZI_T/@G+'_F/^/*'#._M137>N;NB)#P9]>GP2Q4X9U>(WR7.VRAQ#N;G<=0-RLQ<=69V-8-3LTM9M1HLM8)Y%]X+Y(E(&=$KGVAY*Y+_^AP?+5=-#L\0_WO^I(N#YN!G0XA>L"W:864;%<-MXHH;!,2KX0%MZUS-&=F"E03-8\1I5L1?EA-=?1SO??1GL^*LF%|ZXW[^VJR5M3AH7D_%6"XL3&BXN;22C:)NM0*5KM<36&M'!)IBTB"RLBG==E2IL84REZIKP-MNN-K3BT@]%5XZI3L:%0EO9,Z<[+;ZP!I;K45M/1ZQD<=#S8&RIXG\UJHDG-ME;(\5^YV!UFLUE\KVOSSL'9X\H<[2"$5R,*PHM'#"V7SN_/GVZ[G<%O"*\/M@O!J?!Z$5[6_JFN"]K)0'_C+QA>"\"KU5]UB]59],-MVU-D[$]"SNH->1&%&;*-$D4!&Z%WJ6.[2!V*(4A)H?LAR(22/IH%(&4A9U]4-M"=PLN*H:KOMBA/%8E\8T7O1G"4J!X'\-+=K25&PYP9K#!N(ZL<*"BI"G'!E7-M-6)?]J4(AL$T&5KQ2-PB9,@0!Q"]=:?84<7%++C3:/V7[7\^7$0]Q$09T(AD-MU]+ZR"15D4/7KU40/YMPR-/2BEO\7(!K$VQDW!&]M9'*.%Q\-F\Y[5Q;FP(>-M'"YW@N)=5U&GKXH7+IJJ(T=?QYBXJY(O\$M=@V&H/-HI*UP\UAHK<9OE"\-M$EV.":)80)>"L=,$&2R!<;N9V)68@$-[CS/5>+XVX0%7X"=5.0MRSK!Q<-UMI:K&C.8ZQI'#%^8/<4P_*AJ@.;=1AV\3B)39G+695,!FS5$G?-U$_CQ(L8Q1-MH:$30R1M-P#2AS8*,Y\-!T+PP-E_0/J=2A2FD(@Z,LNN?@$L0K?T:N"YLA1(-MSZOJAF@F-H-Q;(9#IB6G(H8E)E^0=9=^T!NL_0LB-)CT2V&)+SSXZ@08AUC"-MT++QVOTWW*J[^0"XTH1-*QV;^)2B*)!XLK9,*?M#-;=;:-MN\U:4T\[%X>KT863Z[&^Y-Y%*QX:CJ*5)U55H$KOCD7Y:#IZNGJ)(VM]Z\-F-MA"7N[*YQC0J*%>-941?C/-MD<.YIME"]GN);#;.V#E5A]BYZ#Y=//465>GQO.HT,49M0NPAF(2-Y"3*;=D[-/#QI3_6X:?!M5B("4%-#-"_>]I6R%K_-DMIBZ[!;K'AD'/!%K+03?YM]=-ME%4U-+XZ7P[FJVA]:"TNSF$*IF%>-^XVRM?%0&#8-P\4N#[$BV4.A->2D4%$-}(QAM+P1K0L0(R"=RB"C,BW7TL_0Q^.KH#F!+FJ!K&9-M\$E-'6M-S%1#,J;I-,CBOL8-!-5DQ/-:-FBPA:ECP"[8FB49!3QMPB!CI41K-M.>CV8LF$$")X83^@H3/QI(*II9.2<#'@*S2H0;$)?P&SAMP;3-W"-L1;P]/-M>N'X*_>G1VQA*@-S8%B9,*1;WL);AN0*&1EM2FZN%'^-#9883,@Y,AB%:8SK-M@6RO(BPHXS41K4!\P+IJ(@$U?/S^-]V(%W/QV.74HQ?1%E(S5!6Q0@&1',Y2AB-M/&?M(]-09EE_C6&"SU'[:VEWH@N-9Q;G!V&H[:X_]MT#I(>IX;7F%HO#R^DL^-LD9%)BN;4J6"-MQUBC5)$7_;]"42Z.4HIKR26NU?^&N"Z/I-=IJ38I=UX^2UQ+;G&M[H*XYM3>-MTEC3V>BU_?:5BIP-WS.:G-47A)RZ,9_!%.6X\ZFQZ?F40EDM$W-+6]:A93A&-M1CWMZ)HX'Y11:NKR"X$1RQ:&<<<5E_%YX957]44Y9"OXRO3R\'-POS@UIY\ZC-M4-99*AO#$@NBV:]BGRKGU)C#K5'EL),GK2!&-VE_&T$\GOYZN],TX?A^]/DG-M3>FC!;&<"C)BC2"NF4(6<9^P2@3C+A3A8=>"[T(Q$Y86M&*P]S^0,,<|*(Z-MA.2=TXB#'G?|<"&<26U^=TRSWZ?R.BJ?G"[*F/!^*IW-M<'.B]^,/GV^>K8O-1PIC3G?4TIJ.G"GG_$Y_=3"}DX+:.]?]HW-M9[G@$-PS-M7QT^O09?XID9ON^2VP@5+:jVCU8!:*/0&I#U()!+U@_&^D0#)"]1?-MS4_Y4-M::R9,M218&)4M'C2&H3H10N4:%L.(<'""+#?PY/WE*_,$,]CHCU]OB%991ZWM]T'7&@Z"8K("#\&$%0R05_N0;;(-S;:(M#==+4W,)70GO-MKO^7K$N,OO7FMJ6!CGMLN0!>,<|;/;1V'R>]%-G#U[ELX#V'MM*F*K_)-G,!-M!8*2Z-UC:"=<"4E2/P=!!NV)Y%;^(9WP@-\HXPX]V9HMA"W83)D;[LY#-M^FMLRHB(42L")"R@9_C;GO%8D$&X14P51RQ6%7R97)G]$LI>0@4;5E,")G1MUV#+Q:K;_)RZE=#!7K%K!#&T.9D(&%*-3G4O;OQ(1S%.IAK>&^UZ-#&]<08$LH-)3E;#ZIZW/^-2BT6!+Y1ICO,[A=4B*\)Z2M(]=2(72@U6N-.B:X9Z*UF"S3A<&,&M.:#P4D1V/!;4.I$]9T:2H;DCT>,K]P-M2UMN+>'Q.OQ^GT^1ZO^Y5=V_1F4>SGWNJ4)-Q0D;<.HW5B-!HB'!#"!^^F>M-MM??.$%!1;&/MZZG%9(]K+WVF@<+:.\VQQ'8SU#Z,*,FV?(XB8;#W<-NT,*+1-M%.8ZPGPDD2:/M-9&1^%""3I:B8UB521*7$?-"*'EN0)I^!%>6(ZI]*!-LJK!"@,-MN?S*%"1;^"P6F19CL8MI%9R8Z)7H(VVL;(NW$^2<018?4AAEYX9(1!@#.W1]-M3A.P_Z18&Q$^9%EHYV1J8^AR8W)[B@E):3\+G@:60@R1^N.R5#%>7M.O3""P-MS'2V1-MN9ZA0)3.B!-<[W4'NJUN40]DAA9OP:SJ$U-MT.Q'^%DD8UJ\V3*3"X1BPEOZX)',U;7(A8>"48#_,Z'-?YCV>X6#<^5>7YE-M8TYJ5@Q-SFC!G_^$0^:.&=]-8/-1(CK>(D,*"4$.AS")I'-Y9]EHRU(TEVN-M!M,GNC23/%N]WL_5K^XT[R1HOJ&>70LI[_=$MZ\^5F7S]K+O;Q_?3J1SZ42-MF<)"OQK#SR!SDQH_]9B:SV#U9Z?-VDX-:_AU$B2<:CP1:-W]F-18H5I4L\GU3ZYA!7@_.+,Y%PBGI[?]V#W=O=W_I"^$>]OFV&KS]25=-V!?2-M>6<1-I}))XKJ^53>)Q$VN0K("%6KI?.S<'Y9N+TH?-#(Y1$SOT(R[RQRYD->M3]46!LPL@9RAG6Y*XNY[L?=0W')M0=RR+!.*6_P[B+=[&+]5#+V=?*_Y#:%0#!]\-M^N2PRW$Y,[_OVRN%]TPL&/7FL>/M/S2:R;X]27\#<76(9GD:XK>&Y\%*8^6_*3MCD'Y>Y6L"PX*QBCOOC!0[-Y8(0GNLUR/SCWV9[1?B@V=V]>,R_.KBHW*>O-M'@:;*OTY5=T:&,OV;*K]]^Z?5'6BJ9Y"":/C;"N7'ZB:[N$'*O(@>B&UF""O!-MA_[W+?TMXEV<"6B(AD$\|>:<;#OQ\0XY9F(KG."[Z,0DIBDE8U8/]N#,_?'+X-M)6'P7,1+'(Q*.YGD#M[=51>R-6O.K+5F98\=+B:LHP^ZO*GBY;3LOV6[W_F>-MSA03_.?'PNZ>^?Q_XH*-9GDNW:WOS-:)S)3[9$TO"%ME$-GM]P0ACR:9SH[%-ML3OI_\2#/_14*G:5?-EC^C)'L,Q0YD-*&]-M87$BVX?&O%+=SBV4.A-"WV97MM2#N:!6AI$+COJ3G0_[E^D<)Q.9,G-@<>T3QP'\R(.RM3W7W^5.=S>MXK)\K-M1QF[FTS7U,TYU;F\B)DS?7F!IA(*Z'&*^PO/]#*7DYW*@NU!\BZA%;#*&-3Z%M9\]$^RT_X-8M9KT$?S&GCV4-\S+4QL%KHQ:SAM=E\8141XX**Y.W<\BBV,-L-M&7GQ$"@0*.,"!_IDB^#?AQ9WEM(EGGK(R>>X78:#Z-3_33YV(F6ZGK]WF)E-M!-<0<+'^%[+F%UM:\DE@S:FXY/MUWHRXLUUL[XJ<[1S;/;:4W]7KSK2TE_F,-M9_L,@RZ\V""$##KSZI-]!QX1F;NI81DPBC4@SY8INJJNE0-O;A_YC(EB/O]AMOE2]GYD508I+#:?6U#+-4^EK_K]I2VPVFXXG9<9D]W>FH_Q2C%+0FS0>:.$OV-MXWV;M!0RX18IJ^]AVS_)[55\!TR2VZUD},T"'[QNCP+C(1WYVLZ@YE];%8*U98_KG)5G5-M)3&TR@&-/5=Y_F#-MRCV/#WM**W4XR:4:QF<+?&C,J8Y?X0\O7'/^Q6L.';Z/8)%J#L^&P#XF>R>M-M*R-_,-VU2GZO&(K_RK$[I&4B8?#C,(\-=G8ZGHV!O$O]*IY,9G;MYE=V3Y&AT6)R,2R^X>4NZB!8PV-D[^*08!M8L-M>EF46V63!^'5\,43T9I=T!|%YX^3V32VSG$,I8*_$1FMUW.0XN.LBJWTFJQ:F.3^,43E%E/_W9[&=-MU9:EC")^OHHM0($)-+&!9]H3S1AK)Y2S3R)XLS@J'!Y?]GIIO;=3[CDI*\Y:-MH]D>L8320D/[6V0DSCS\(IOX*V&[M/"<3;XX5R&5RB5QL*ZZ%5O-W0KFZ-MR8&"=ZT]L4+FI.+!V6E[UZON=E"<2^Y\U@E]D--C"^%V@I8]-9F'L2G3**4-M>MZ]@(D^KP:B,#:2-B-\NIQN7#9&WOG_?59)0EW"H0=Q!8*V#/"DG]3V!/-M$=3#0GHCL6?^NP0\NSI>]-?X_+!H=)Y/QI4_'QXA&!;-8U6L"LL1J.LEL!<-MPECY2KODD_X-T4@O:,6'KKP:)G2(6_TT_]-JM\\YJJUQ]VK0].Y^@B?B./\-M+=>'(X]5<\=ZF8Z[@S6=,2ESK!A>D-CPB8WLWU^!T(L.<-5D?G%V<+:.81EKX-M5M:V'R^*M(H:VGN'^6GC,O_0W7T?F6NAH?TL@J1/Y;U_66YCD#+U8F5AS9:V-MU2RW^-9O*Y3K7RX73I6-=+\%ZH]N<83$%KY6'.)-AH6%LCN:84WF-M"OF.EBMO?Z@QE16957*FHNQ3-#W"G(H]-;'EKVVU=4T1$NJV3]\&?LU1S_3-M]0"(@&YBP?;@)3:U$:&&-QT/'@*F0INR-;D+:.##FA;U8F$-!=R!-MS-ZPYD-M,79$-PPJ6(^3:&**GN>B+9I2'!17PI5'WM++#/1U"\|-[2.*K[G8<73LF.7'-MN1>"[8@E2KAV"Z-VLG33%?"GR'<]#/I@DZ'/_7T.E+$&)^L?JJ(*T\$6/]V>-MAJU2V"*#V8.2Q=BKB/>^L;$$IV>X3K14V"_H:IZFF=P1)[*&A-/FEF7^FSM.ANAQ@(J*S5NJA(#H@X0YBV\1%NO2->.6C#*7-,5WGQ@UX*W-06K=W:%O?_X-MN")_YT.([X/70G"7V#+58!11NCGH;M$69Z-M0L3VKV%)'I%-(%[K+K68$/U^=-[+(PZD,)$-#N9-\O!9RR\+/D>7V,T8P$2L-MZ07NF/IJ5W9LG5.J?=XB:62IOI*(R,<"0$0@-%,QN6/8>@"_V(%(^LL/>DLM-MW@-%,;L)%<$&ID9M:WS,4UX(#*WONP$*7&Y&YO?IILPR70(,K1N9[1#:[H[N4-M[DQM<'0'}2)6'EI'/-+NX,&1UY>-51=\X"7RDN8@6JC(S@_",]17==-QH-M=RT8J+I=WI:K"D#>2BR%D45:UO^/AD0MK/J_V&LC%9<%)16JI\U>*N<C3IA*BGXZ12/A-.M:[/R.K=(C0F4C/EAVS71A$;-<)07'N-BTY8U:###0UB8[<'?B!?6Q*2F"#;Q5%/.+6P<M76'1>UJNU:U+S+8*O0?74/M$?8D*"Z-Q%-VI=16"Q:0\&-M!Q\]V]>A,(Z.QYD:\!088[\=V-V#-0!%/C_6HO0YES)*F&ZPA(OTQ[HCF2-S37-698M0+1!QG,+\$9TKD!S'O2A1[T5_LILY^0AL&BX(@@*?HF=-%<8'$+4B%8H2V*\&<*YC-,9RX-MCZHYS]Q=UUDV=1@TL(?!8V%P,_0F1G[CEE4-:-G'">U7K(]76U/![O-W*N:I:<((3W_R]-M-=F;QVFKV>]6DP<7:O[=K-[Z^G5Q,301T)S3H.3A$-UUV]JCN7BZT,/F3_F-M@)/%,]QCM8)W%C2VC%&QJ+.EM$C'8N(K]H)C%A+ZFY04D.:&(,::C@$:W9EMPV^J;H/T8.&O:$@QZ4-2M+@L-T\:*+/C-R%%DPP'$LK]^:[JI6R&1B3>Q@F^9-MC07E!3A+D,+Z?G/5.2F,]{$C6>.1)D/'OL4@-""STI>5IM#P?<-_R]S<^".V;<5TF%2nA*/H#LW-Z+Z4F@2<4@G)'CN.V%K7!L7$1]M-N!0Y+(664Z3QQ%X54L@E).-9X,.QZ5(?(O.Y+!+-M&%,;41.$QL'T/UH3^ZB"&'L*BE(ZO95,I3*9'Q(SC]&VW=%$NU00ST795'_-M7BZG^"D]5].C-O<(=3\44)D$3'THZ>(N,$=(47K0\;#$!/M=6%)X)U+6TO*I-ML1AMB2QQ6PY;D5S>5]8WE@4'\&2'U7N/.G##"(#Z,R-R0Z;#-.5-AH=A9;@'MA?5-=)B2DHO-W=H*]{K*+E#-MW7$68%@,DG-3VLC60(.$4IS@.,(MMF1W#D%73!H&.9]S;B0BRLR%:7/]&\]+<-M"*+R=067;8^3YBF/=-1FN@-_J%C83U>E"\ACH'G)7S)(QQ_GC%0"I\BX"VF-MMJ*\B@JUS^5FP!*%@QFS<\EQ-5Z;/BG(ORC-9E5^]V,?.R'F.QQ+6I@MO]-M-8Z-.EG!;CTS9-X"T-M3QN^78DR!C:_6X%1JJV=QTW34"(G?ED'G-->4#8(1]-M^,!P4+0/WIBQ*R9FE0!@O6I_40?I,_IRD:0?L=?/RMED@&7\D$VARK.$1@0-M%C:LVCFLD7S;0'\&Y+AP=G9G)^LEIWR*&5(M+QOH4#_=\]$&OII_4HE,,OD4@1"F288(.ER\,PMN*^\-+SG.@DQU\'G+6GAR-M]JQ2P5E1-NFIAQMI]-9]<+NE2^7VZBA7[:HSS6Q-6@%90Y<^R,5+?_M3739*-M.?Y4TXG\B8-14#8GBG-MD5^-[HPT4HT=]T37'L1TR>1-E(IH4FIU).6BGC^-+?P#U;YA,!$OY,C@HGEWT-M[PF"*C\U.(8G^]D2M,]L8)LA<2I57%J.SH/0')Z,R_*]O9Q4U-I7BDMM#77L]%+\PJ-?R»#S%1[%G2$+8'YXL@5UV(>QK;5U(E=@>@H3?L_S\PROP-M&OD6QWH_?1PT%+58.?9/]=0GCQSEQ(Z?.^,WV^-DBD@HH4G@ILBQK](DGJKELM*I'/QW4\B9!44N^8;UKO,G58V/DX\0NY5-%IYZ\Y:BS"T:3PE@1%YA8BNG?A-M[TG_"IE#..#7Y0WKHUL.Q*O?Q-MM5!(E%"*S^]L^$4$09ARH^M:B/C,NX!WG])=8+2>H7==&-R=H.YSH-P59PN5-MCS-TX<(\N-HV$OPT1@6/R)PLU1U;T0P]6-6<>A>-0C]]DN*G!3_FH7_8\76+<]ALJ)*QOQMJ6Y2IVB+PBSH0N-O0*U(QM3&++;-&5B>H3(U-MP+>-Z'!O,!K.LUDA6MC+0"$!@0=Y!"><0-A@-=&=-@Z.;M8%-?YO)D1*S*(-MJCNV-V+HP4ZC2TOH*RC>$G:!+VC;'2A)H-*9Z%9G/G^'!VA9B'!B3-N7B(88-MLAEQ=QM7=O'BPLU\p&[9&/5C8LP(^B<-W#C+D)G',8($#:<-]#B-;=^X<^!+M-M6C/Q@F@WXA&#D8F@SZ_D!5A13V%W"U!--?LVB+AG7AP$CT6G!SR654S*!PG@01V@@(F-M!]V8/N:Q"!*'8;4ST$C=MRH%<,,V2_(--&TIG-K=@5^[BKF780W-M'Z.AV/;-&6'E5PD9?0NY1[4L(AU0T$HHQ4;$1-(-Z_=G#_-%^TCA%7)1@#$]#AB6P@2-H:}JD1GQU3-E"OS#D.]L>)&);?!KWU:&P&?0?Z\[-M-Q:9AS8\R3?ZV):IC'4;4+-^LJPFY"8Q.8_;-^FN-W|[E&VOG=N-8-^SQ=N-B20]W3SNC[-W1\/3-MJ_QA:6.6M7OSJ'3,?O_;K<;JT^P&1CAE%D4XE6>-^T:R/E8S;C^2_8IP>]<(-MI\'S'13AE:A[U^)OTVN+XW68*NC62.T-%WX+97UBB\3-EKOHG9O';N]\N'|E-MG_P:I=Z@15CG'Q*]4D59WIHQ9A;3E9M'J_'KLJ.UK=8N%C_S5\4U=C5L[/6-M=$UQAN^A0X3)B9IV(2VSNS.F8H9&%X=B?0T]\LS'X)0]&B_')4%YC.*0PDY-M[-/N8P'MSH,;R8Q/*B:EJ,_?'_*CR\I8T0UD66CCZ-@-\1OGM*#9BWRGB,%-M-'4GR#JU-3:":-06IB/,;IC7Z%-&=,GU3%PD:H3"3@-)(G"\;%...=?,]-W9?&=KX^2T@=')/3Z+IIG(KF1-M/$S.F,[ER/!L'NYO$EQ-Q-@B+NBJKM@BV_#P[-28"":!4!2WXI*$EY-/M\C:9-M:920"H,V*C^,,,3:LB0F8U[/+4=?+O>#+;*=*E853Z-9Q8=OBFN94;64-6,N-M*(&IT3,@]2WV,R^Q-]4^&2Y[_H/=J$US)\269-DL2N1/P3*-&8E(W\,2FORMQ9!E1@-H_I6BX!WZ(4A]UV%LP"L6J<;M/:1_2XQ\6&*B&2PKL(PGC*FP08FW-M&;6QPAG3<0MRR%@I3%TP^J-F6[Z]=8()U")K$DUAW.P@12(JD:Q8O6VQ-P0S-M*";V-<&I*!T1A+168Z\ICPS/D=/;Z=Q_<*KT=B[Y'P#BB!<@A,5Z+@OCY$,-MS6-H3O9(O%DSI7A'.O1$=8A4[>;1V#T>U_>OVK1'),_XR-MUJU6!PK_?>HFF2Q^_O+=_ZIMVLG((W))^73\G[MI';:YM:GEERMMRKGK5:]-M<2J73ZOP4SZ^;M5;4F,/P[C+IY5Z^5BN-$ZK];9XIEEKG1^W6S(\TCBK-L--_@>>>EQ\U:C_3R>;>LT@!+IB6+RZB%^2O8+0^/4@C:G4H">,HMQ=[[^(@)SJ!"K8>@C-M&-W!L8./J)".5^3JIKA/6C1)VE9;#'$_/W(GU!Z",7>]YH#4%-X.\6^ZI%OZ<6PLVR#O*TR\;D6LC>|-MN?3S%FM=DV"V_"KT?\XX5B*!=HD.5P/:^Z.ZV48AU6M)&MJ'6.U;/U4%"[O[-MMH!1"*R.O4S8VF6(((I-IE-14,H><7-@S-"ICZR'M9=BD"A(=[2&(B-@D&MMPGM3S%YZB$K:.8%%-A$#-7X)>/K0ZS*K#'YZT%WW-@S)!88IKT:YACIK!?-M&Q&FPG8IQTT(&T^COM;Z.=>ZA&\R]^6;_-#?9.[+-[EQE^6-^>\]TL@^2VKV-M4]FJ?IKFFUJL/Q/XUB"^8*(Z-DD1?==8T.(MM2KPW7>-^"&"+K&I5UG2*JN2A-MPU$C@66#&J.,"O.QQ;2VBT1]5B"-1-N>ZD[".L]SIXH>F,I/QEGLZPW#&2PG-MF8M:PBUFZ/+4EE1]P6IO61;T5G9+'3(\$P+-(KH0?$REITKA1)R*0DW#-8T-M77F.W%/LQ*QO!0?QC6$S2?FAM9-U*3:+.DAVQ(-SD@3A0:9BLDM3R*S6-3F*

M@+5.@LSIYW.P60(G2]f>RS<;F6F@41 [R7#EWK]?(0M8=T;7+=Y9RLW40JQ"_($$\Q\)#1 MJ"$/K_KSCHNN4(UB@C736XPQ+G-I0),,1F2,@C7]+Y$R,J5]2ER!B3:M"P M1(81+%OI#O!SJK2I4XUB(!XC="<$T3.!BV6$/I,1CZ/9HZ8Y"FK^B2#A!+, M_1R14(VL;%X^WVYM,V>GP^+]$4157N=6&I PX0QPF B';&N@=W158&4+)]H^.4D2$ZHK0+U:)A<63"\V%Z;L MH&V4%E KQGNQ.\/ - K%4)2QDKZZT_5_`1"\8K&UZ;&FJL4,G=NFI%XXQE$ MPY1FRB-B; 1KG&GY>(UD$A/;6-&HH)\.%ZRP3_TXR7AUJ43R6(FD+Y?ZJI256S4>:*_ I)'_2O0S&X?KDG?6[78F^EJQDO4A*2V]+?BDZ)S3 M7,$;HBB>PX1NGH-(+>_PX&8.E>>.L:/DQ5M";? %,9#E#N;65P6@6O:^3AUCR M1PL*6:=96\!,4&ZX5:O(W_>0+&/,@TPFlV4N9/YW_&54$Y,A3$G:"\7W3 M&SAN0B0/B7,+PDW@QG]%,@\H'C05:L3BBR-98F>46K\J3_:[\^) [^@>) TV?F M[W>BPS;IDJ93),2609B73@(EHT^GAPX+QZ&.4E8L,RW"D6P.?\VHXT M+L35VUW=(2T#*X]BP4P4 MA%"54C9*\+N#" $#Z$,!;F0+>!?V.9&Y/"WM:D MA9%+OA@1ZFSI(_Q<@T^&/7F|/4+O#Z?4HO1"|GW,J21HQT[YTH^B:\E_+H[#781[7!(%=71C:*9CA_=%C.^S.5! M'M@)$%.<@=S3--YC M[*,P?- _IA=#MU@#B-BS:I0RK"#X%W1&1GR[KQ MP43_>O5;-ZLDL*8Z5/C|8AZR7(BGQ)*<*X%/%WH.37E0"3I$K>$RM_!51&'9\UEE M"\X:A4PFD4J6E](CBC+VV? G^>';O_9R=Y\K>NE^.L0SCX>4U*E1:((:2Z= M^K?>E<6L9*.OR_=T<3LSQV>67.K;NG? M_-P5WA/,%F+$G+A+4:]K/HY2HI0])++9XH:@1RJ;*&1+0%'GI(\W1FOF?1V M<8X2;*"8.83."Y^0A^23(&X6\O]6%OHE;GZ)FTN*FTD@C,E$/OVQ MPM9'0F A>]C(ZX+B9N%+W/P2-S]>W-P7,6\|W5TSS(N);+&0*)8*&X(#]52B MD"LFBMG"*<_Z(MS>2*J4S,-7D_KO@2\AG<& /HZ)H)UO;X;Z&>W]-E?"*7 M>ZG]X=4'ORS93*7SV^F7DLV/%#V/4?)D ;+BVKC*@_8.5#2/E&L94^({4-%< M/@<0RZR/BA;2GXB(UGT\ ,PPM9!2\@D!2#K=&.3?0D Q%98_!RR9RJ3 M>?+E%YB.)Z*GFOI/HFQ5(BDYM3[-Z,..8*V_E/0S1+7.K MR\LFL/H=F-KM?&;2F4X4,R^4O'^-? 5M^9V*9_,Rs4E9<5@U>5(.*%>)_!R*:.M+@'Q6@?A>@D11?%D">/G*XCH/$_=5"+*U'=,*K>U :CNF)8;9JR?D*)\S^42 MR=Q+G8*2V7+QO9"<$U0V36\OY(N%[4](2N? O3WH(QR)29N_,K1VT;[YH*OB M%[TFJY8',RX5$[_B*'"%27D3GPK/F,1KJ18BVX1! !E)(D)W+]P3 DO,)93Q MU';IV+WG.8HH:]<=E[N?:]=ALZN$ MU6P\%BQ- (7Q3QOL>>IR%_$,,?5Z.VXQ#YP6!UEAIFS\%HMC'<TWI'H5QFCYF M?WRIFPVHCQ>D%DN!)4L&4=$<QRKB?P4IBEC/AKI7V:S>_5]!/IZ\ MS/#R2*,B +=WU4+%_UHV E=SI\&+2?I$]T6! ,61L$@G0Z#HS8@VKH.=W8IA0 M]PG=Q&Z%K/ W:]V)[4:I2@]6(@^V2D]MPP]\H9^5$!:&XXLF!I/^KT,D(KZ MHC9K=Z!ZMJASCNU+L5?O0O'"*NM2B18,JD:S.VT^PHMRP")AA:/$M\Z[#>E!I MVE&&P53P&0%T8THS\ON^.2O9C*6LG_8*4EBA;B& I_O4CK9E&>]_BRI^"T# M.O+Z%9BQCN\+Z&"!TT$_=V:.#@9))4O105&B+2.Z((3H%I!$V+8>D"XE3+A$ M_5G6$L;6],&[("+]*-/=L*M:HCP)*2>305@D:L_%_.!$10] MK]]Q#[;N4HN&2".8X- %W)U+O3HO6+>R\|Q7Y4 ^98HLQJX:O,Z@>462U%E5G] M7!>)Q IF:SSCV5_KER<^2G:(V%21(?_EJ.MJ$O-"0E^$MG20D"H-T(_M"Z) M*I$*62!B^@\LP+Z.@9.3R7ZE:;,,T9-[_8D7!47K#3>P93*U^LO%":G" ^/,5QGB[YN7^O5EZ>-+JPOAH1'40S#-'KL>-9/=TPJ-RR MOV_LC)/=3F$W4H.]+48@U*!MJV/@!!L8V&]C=S,3F(Y$V M"*IF 6RI_P1:MH2[<(I6H325Y%&<%)DO>GMK%BOZ&/#^INA2]5,,?+6GSHA M4TNAK0[?1*A- "7\$EZ,YGHU%.4-O*5C:FC[#$X,UJL 4T,Y/;3MM9:S-,,^B MD#5K#K/F:?7B;08C1H]:XD<-7RNFPP\:^ZQX9OF8I# M5;4\G?5V[VN%3Y&#^Q+9.T0?B,K,&(-B34MR1T-" MTX=/T4[M OV=>W">'LU9R&76XW-&=/S@0OGK%7:(5//LMN^U(#GX3[X *S*B M15(5!6!*R&^ABU% UR:&V5;7C3\:G<*+J3T%\MTGKM?(@5XM3%C="5K MP5+C>>ZL>&7&C!4+'9)4BKE$,9?FTD[D9@I@ASOY*D,+)*[@-ZNJ=5P)M2IL M39L(^D6.+6/,@DT4>NZO(FC0RK0,]DX$@%@Y8N,G)5GV,3Q2I;OLMI=3H#TR5O!)9OX;MHBFW@C2AD M@;_G\S.W/|;]\R+F*KV&N7X92_XT&A)-MWB"FDA_/#5Y)O- $FB&L+Z,K+-TC MEJ9O&U1]P3)HL%A,5^,3T!B%*142]=2L?$$])0.Z@A^BIC%SV]&^8,%,&(S$C MQ8H4"R;-P;ZSA1DK6*6Y6@X.162?G[A0-%*;#^_ J*AX7->_FK^ >?88? >A1E MP.;)+@OUZ7EFEP?(^,-RJ\-%O29LSF?-"C4_/F]5$WS#(Y1AL.E[Z*U08]LO M0K?Y&D1TCC^+8C\50/F4)[OXY:\#]8N,2=_QUC+=/*_\]W]EOKOCVVY{$?'&],$ M;PEO:G*JR"VP:]ELDD9E<^LV'O+@C7P/K|KB7B@V2.H #>]EZZ&V%17LC_-,?4>(/ M\9&%;"P MPY-B3Y',H8E1X-PID"]&"$)#4;'-M(.9G2AA]ZQMH%MIZ KV)7SYZS\,#C!AU0GD!3]X)\]WKIF)V9]{RM2V)(2Y@ MXDB9,DT,3U&!95D3GG(P +5I"Y!F2'971|]R?>V@W@+."LL2H&;8 JR;K.'X2{D@:%9'>L O6G#6(P- @3EC$ZVQBX=]WG+& (Z690IR/],\;B@Z5[@:6$>15<(!&2 M=12G[5)\6]&W&Z&*&E]H9G*)1R K,Z!$Y9<\ 3W38 M:C$](@H>'O0D2'G\2?0A\%J$?R M,T)/FMC6W@"EG-_A D^)@Y.@S;>_U)T,="2 X"ZY*,-.GO*V+*%D=F# M0Z^;?D(?$[\,A5[UC8S$;W -WJX'.BQ#2A[G"C?'50RK+^0'HE^$1PHY65@Q MV*X.!P- ,5AC>,CS":\Q<'3S'$/1Z$KG@"7$0!,AMN<*(,,I4$XZFR@A>?8"[MZ6K&5/HKE=I.^H%I,*YG$I/F(&#BW8Q#% %&"_1LIY#7,,,7',"E&RT73,F;S- MB:#R0@2EEWQ9WC^61.=FH*1424F1A)+R'%5+(:6\D4C],0+.FH%1424F3%>42Y3 "-#3+9/-,4$&>42Y3 "-#3+9/-,4$&>42Y3 "-#3+9/-,4$&

893'$7:)FN$GP"LL6>GB:4+_NC&(F7$U;C1':D1OS6J<^_T270$F/`M-@A*,;Y!2ZXC7),WE/V#>3]>&BJ;NUH%_LGODM99E'/)[<^M&?RITHV*,=@N9S M/R{66_8Q[E+@4,-7T>C9!H%WR6.$_YVPSYQS[Z6B"FINVO'KP0'LPA'G:F?NI1:%&SYY\0"UR:X_3D3^H1:RR7S^^H1:M=8=I MVT_4(A+NT+)CI@DOT+X+)TV+ (GFG]APV/6($3MV3K3HTNYOVE2>X1CY073P M+<*3)+CRGSJUFY*OV2*("^33]&2-#73AAXAAAH++,(IL M?P OLDP1*17?-] M2\RP[%XTE4^U'G*LR9- 6W^[\PT)C,M//I*F_VVP^8/?L?/>Q]GE7@Y$Z9T:?`M>^H-TID/OP*]\L./]<_4WQ5L=NR3NX2+A',)H3 M&NN=(C<;JULF]\:FB>HTN[=D*]_2BM[=A%2+"3"-_\N6V7/_"!A MLVS'X>&:H[87E%PI:91$(ZZ5NB?+LHZMDZ>K$_).W1R"UR117X",#LEKTEMC MA{(CU(7&76$4X5,2]=*+F@S5$POE9.S=N1"-UB<67WG"]'K=:#1#,RV;;34P4?&6BJZ:8 M%C=S*L-QGO@_4N:RK;'^V*TR=%^-R]6C^G[74!Q(VLC{XDRK.\)OS3%-B." MO6\]-N=_'?P-\;K4 $N")V2$/-0P!.FE_6Q X_,MD5^3Z&KO'BA.OW0PQ_-'? B^\%KF;7;NG%05!/0K3#MW3%9)X5)>THD^O.IG- MZL9*673?I)GlV@_3K>D5^W&#;OP2X]##JQ6.#ZA7O2#V8]XTKSQQZ!SP,A5I M>AK[9]ZR&S*;5"'8(/: (4;BZ4\S^O1K068WHE(=T\C&=8E#C?(GOLV]*^2GXW M)IV_;?SCIV:85E0KV&#X25V&UX,[9.*4AL\9+5@-B+O!7\!KBQ J_=T3%#VT M4S6)#J8(+7+[SU:G4:TH#M?WS2- 2+:.H_N*2,&8*>!ZD7V,+,TZW*05E$TKF2E'F M8B-2#LJR982\<@AE'N2OKP[?KFGA[K#WZZN8)@*6=P HHG$)''/;3&ACVP\,- M)5[BQF-ZA^F3[^+1BR]2)M94W+)5<(1^G@J,31D3!;T@% .;$SH/<.7'16>XC M2B0O:MZJ^*L>Z[;L56*M2!|FL0K!T=LA8O!P*"'[+1@*'ZWN@M4"3BE?$%3O MFD)5S32X^;V X@X%./J:[S\]&+"&U78/(IW93?B;VR!8L!+-)BJ*P1G0=!42 MBC6G+LOED,E5T/#AO=V"A4B&)/N^"\GRPVVIPE;,/7P8A%RW*8;$^J%=LUG# MF;S%3SA,<#1ZC&**W%@ 0-YTN^7#YYXAJ.L]"@E&.AL(4-[Q2]A MMVUO4+T.;ZS 5DNR2BEHS$PO#>HEP5Y)BP@%G3%3@N968CS):50OQ,+FUD, M4PWZ&ATLR:E!EJ[%:0M{I2DB%!+@<5> ^FMI+LUJ %4)!M\R*%4%S);!7Y"'U MD-P_FI+[%TJBB,VOB2]9?TN-K)?Y-JV0Q#^9DGA^!!!.\VM4&AL1L(OU:,@I MA[#Y; P,? EGO#@=LS&E6J# @5 ;\.1-H%&?YPUNWWP1HZ0]B"C\M6,A.7,E. M+@R=(NV(ZP\':1MH&@OC5/BML7P.'",Q[2 15 MX<6# 08(F@9#('K&PA,- @/N1,&L(E[*8QMHCNF!2R*[A)HSV==KC"9X0BDM5 M(LY?F P8X7Z(Z#*UYXQIGJ[")!RD;&<606;^.OOH %6F:VF 2F M8-6D$T& 6F8L,,1V"VM^=U.@VD,-4#>:\0C";BP M<&')]3VQS JU(*'-Q9D MRLIUDOF"XAG//BXJ]&2F672.-W2&\)ZL.KP <)H+.P$47_!?$5_&F;U6-UR MR<)1Z*4_!5F-]56U!J;TXPFO$"(@R)=E]K_K*T D9QH+.]35%3]6ZDQ*HL,9B M;P+Y"V9D^2-@)^O7%Q7M($3&8F^_,V6 MQVW=?;;OVK?.F^8;LOBPFRSR[SE^Z)2_ ^)]H0:)_./F'JS?$ZU.]OR'>XPWQ M)@!ENLU]&1*FY3K%U\;WN15WL.0.N1[Q('+&C/DFF>"EYL(@BIOW?+&\E]R) M#@/V!<[; ,;*V^9M@]?- U?.VMJISDKD6X*?7?]29OL^F#&;=8/C+0F/!!2@2/K]2!:E"V#2$D_:'#,K76NF\R3]*$A*%2L7/=TA^B]`MX$>3-; 6,Q">C4N!M+!|VHY*M)LIT<[X#Q\M#^&UR*9U|DTE[NI_<) M*08-Y#[!..>\MNUH4.V05-N;M=2>I<$<.73V?&(TO#V^N&26\Q6N,B/<7[Y_M_P93GWB\V/LT S)]^UVV\>GVR]:K62\" 'T-V_) TNG6.+V@6?9/\^]9KUP= ML@VIU+'=1Y&G*)I=!.09*+S\<<<#-S:ZDP_?S6'C-7\@#8(G)TG$L(_2EZSI M%(7;CREG7'W^?/SAD%?/7K_NQ7[(QN#T/N:C.,S?80"6Q^F&?/[&)4/AAIE" M)C.4:]M=,I\CNAQ/[IA"^A/?16&[_6_H!SEKY$RE[M^4?XWZ+U9QRT^HZS6'VH&^;_1=AT_\Z(VGC6J<3-\38W:0]GW:4;NKXCZG.? M9?7R,A-'Y40Z)?##- H%%5\?/^SHX[JP.J;E61,S*8?^?)IET9I5,Z<=M2HN> M#EUU_2\GO)TI,.#O+(9Q^@P60.*G;1)+73HECAV-!5H6SQAF-B*U_O'JS7.1 MO9^WZV2- DRT@?"3'S89R4#I6QS*N/-8N(/SH;5701;\^J%2_S2XB^G";Z'08 M9Y&/DPH<92,Y07FH;@HOW\N(O=HF[RT0T%N5U1!SYR++**R8P;PSHY'U=N*- M[EWIZ^HVG(C"BC'+VCMQU]$;FL!GIDN$5>Q2TV$GRKIU1)XH.RHEJF*+_MBJ;=$%)]NUE$5,7LY-WZF***UYI%)%,,SD8_[A[1M&=71()/Z{](K=B<4O]T M"70W1^B&Z+OD,6*;,9XZ\%2NO5"B|%W%R*P[.3CO99]/+?&MWU4L4!N^M?.W MXI.=Y6/N(H\TT4HHC8J!:T<:V0<[DX78M8>!K'A)R,'OG'*AIP\37K&=D+_? M.>$:WC7,1L72:OO8G?,E<+9A/BK&6>QR=TZTVO>&>;C8RJXX3'W% MS&\XY#UHR\K5A6FL6/>RP]LYB=N>+TCG^XIMK_J_W5.,>KN&I5$!U\B_D";[\)S'"%[M6Q*U!S)SL:4)6MIXRR1FTP484Z#;?&FF=\6P[')-FLTU7^_8CZ849R?^6BGI MPCZ&KMLTG:."3'60K;:7Y0.T818Z+L4&=2+9H^CT-G438X>MB#9: M$)XECOM+:FLC*G&!?)JF@4:I(X]"UT?!91BQ7=0<.,EZWTE.53E4P8ERGE*J M>,])09?CKPDS%<(HY)4I%I-W*53\%2,N$6\@>>%YG6EQJ5*^2,ULS(72>) <&S59,N%S%)N8#"'_R%7V4O>P(>72A_^3US30'.M'PLI!'6R7/WS-^;,,)GRRO\&~&$2S?_\1D#HHD48\V1?N**C--3Q=@JLL M*>]H88Q%.JH!Q*)KH1B(9# (UT!.'4Q$A%1TW0.S(<9^D(O2.[MPRX'BALMH,4"8ZAB25?HE=D";.!Y]$Z6);XO:)J^ZRZU-S)PYX'N8E32L*@] M@DAS5S0W<668FK89E0]@ MT78$FH4:NTLQ7_:MQM6S!F56E+C#H"RGG&N+"KZDER4GF/(=U8^A%>Y$1X1 MW3,R@-,CU6K<[E>,949),24=WEAM[HWIEJ6^P!="O&<_4);+W6QG MR+)W,M>)@D_K+$EV3KKR5=:) S!Z8!=3K[-T>NBKQ?2/EGARS:^]Q_Z3[)S M^\HEQW833%;?-I1#FE2ISV71>PJS49'QIP M@3=;%((QD\2A2.$I"KX!^S'69+.%!5=05&(F .F='M%%/W*T]}4]OW-R3FOT_D87_MV\'44G B\["KS&%7/^N_Q9AGP,.6 M8;<1!V5)VA!>UP%9!?X0B>#RQS[^O1O@o5H!@F@SV%/,K?:H,+5?O<+;C=43 MWHPZ(2^_(3HGX5)V-V]{5>]Y'_HS@LB)!J5]+*MCHZX=KX9WLCQA)GHV1_1/ M^6&4NN=P3)DV2!9%%JLD%P2KS@_4/-MURA_$>WO+AEPHOSJ0YMA,U-/:&@/:> ()@\0//!]MLG_\"JVZ5MW^A&LWK8(_M+'H4I4(MI[7V3D0J766$-1N^'8+X :"(+C/A'@L8'Q M9(.\65A*TKS_8*)$]$2'8CNB@VTA8*7=V1FE'H-\HSGZBX3HN">G*(0>:.BH M^5T\K):S5&B(1#' 6L/T[MAT9H59$>&0 /3;@A*5>(D6Z"-'}6$3BOX1 M,C(R9]M ?+" PSJ[4G)NO^9$U+Q _R,5:T?Z,(NF#4U;&-AJ:.%J4=3\)O2 MHV1!0M\MJ)%9%*AU[QFV6EI.],B&!/VYJ7T0"OH++#C%%P1?$!N=% G]CEH[G M8:]>RCQ,W(9,Q%1V?>=AF0Z9C=F+7 '(7OXME?3OWK,)0LF4XH6,]!%4!DK M?G0--Q^4$Z!D6^"2]0I+MH*7J9-9(4ES]DK2MD2'<+M< ?: L)6=Z 5L/K, MK$PW445B9?9#*;\R^\7#Z;4 GOR/IDT0&1 +OHY+JUS6=Y!PC3V(I9TG[\LV(Y%=DN^TG9 MT$#$MWVR('0HON/0*ZR@V$\HMQB"5(4D]Q.,V24M:FVP)/L?6;\A8*/-!H37 M)U-X<12+ MM!05:13ME3YN[Y6*81T_']?!Z<#EMRFSP=/:@\%Z>$.,J%,21B3PO6RSBZ/H M?H;"WV8O\ST=>8-H&=R5X'83[,,1>'*;'O)%UAUG/I;O9XT% MIUG2K%+[/"3UFPX>U'1;JBM6RBMW :ON<9>NB"R=4E2P0%L;6S[VCUL1{-] M*W:Y(O)DVR19>P,U(57"E>-@UZZU/2ALW:VV I>E-[?%GN(-]7G5Z!,<,NF[M?$517>2N-XZ!':_&1"(ITIAEDHH2+?+VPN8_$*P M $ 7J,T0Y'C"EGK,PT$+ !B,P@L6QR&JIGP(DF'/0W3$U\;+GR/QP>H51A&_] MZ2P>3]Y%V;,E\ 24=OLL-86! 2YL?3.(NO[!BVY-Z=<;,7M?R:0)1* T#66 M#[JD$4\>ZD[E5<=?B9\92* &ZW<$4- @._1"]:>NX+&/Q.P$/L0],:R7+=6 MF)7+!KHTP:)3*>4R#0_Q.RE /:% :O')OA/+!S[.5RTF5=%1Y:[W?7N^WU_OM!7Y[O=!>E\$5IJ/EF\,3/"$4:U@$ M<5H:W/ZGV)2I)=#V!EN(VL:F4!L]5:.^?!4$M.5BURR[.XM<51AD/]QNXE3* MMMO'|:>WVT4WAZ[Z_9<3XGCC_FVUS=]+_/?'X[[{OV\?%A$^ZR09T@';4S MOHJR5WZJEQI1D>.C;69*0VPQ48](=$1^FA"_Y.[,Z@6)/!TH2Z N@22X:%!F MZ]TV6Z6ATRO>A/=WW&QT!Z4#54!+/Y+_<5]-:U]-2^!JV51-JP9)RC@>;/O M9IB9+_X%+F+I\]!P#TNK8BGIMNY(242]ZFUA69^>HP.Z E?C8^_]S^U"9&74 MH&T8^WR4TWOB1-R3NV2Q"'SFN$O?W@1;]W#U\(1(OV7O;R^=W%;&^3YF_+ M1 VU?A#-9MD+24>7"ZD'9^4W3E'*W+SK25_9^>=/-/28@=!Y\S&R^[\ M*]^):'3N_9G'N@ZS+@]MQ[9:N_M1YQ46&,HUMPI+/;6.FK]U8A"]$)%[U\) M0_03.|)G6QI0.FZ!Y>XC39=AC,*IS[5RBSD13Y7:Z^ON0@8,Q8HNN&CP%9,; MM\V?1O1(K[>A>-*]I*Z$2E6LJ<88UL2AZD"Z'9FJ+3/HKU821DZ67]$?S*X$ M;#[* UFU!C$7VZJ'FG.IG6A, GU:]JE)<;58A /9"9HU@0M;;QE$K,IN&8* M=)O#<+TKAJ7)/M>$AU\6,.:C*<6I\."81Y'.#O8Q%,)K.D=)#;9ZB?X54<=; MG#T:RQ,D9!$HN+VT".".4*AYZB*

$"6<;D MD#8=XM*):OYY0<$?"M""(="\F8C8PM&\@XN$/X\HF]SE %_EP1!%@(^UR 9V M4&ED]%*:2BV4EM(Q97I.X^W.(IXC+!^N'TE$3Q/38[S!]PAH!3+W>1@.8 M&U2F%*:K(Z=7/X*I,8@U(5_]KH8R]!325V,EE(!-H<0N8;,Y7-@RM'WF M[H7^DX^D^7]E%]9R]+3G @')MFZ)@[W];O&>>),&5/Y$X)3]]3<6<=G]M-FR M+GQ1WNN,)]M;!TE&DK3? "'48$AC+O:WBTU3,@(*N#P%]UK]5I*B4]EPD]U= M6N3#I9DW*1M]R+QE*66EH[WK%4%A4=>WV)2O[E)F28 "2CY4KA"FXQ3\E#?B MEZL*/MEH?7(BVWY_J-P3!%@PO>OF\V@\R9+,+I";UE37V&XKNIE9_1*7;5 MDB[6[*&U(-I;_I2BL'ZKO$F[?)W>WNT-A\QYV)ICZW+%R/_($L67R%C^1X(D_3, (LO'0+*^MB;$\K57JB M3]IU"U9^!0$%ER'?0W"=4V:&BCL,QI H6&[ON;G=G\>AS!>>>8,HW.G=L-^?S MNR)ILNLV]$](R,2_TFU]+7[%6.IH5),28<V3Y)I'N MC)FO:O)+L^6@U]8"8)U,Z.WH_ NA$_+Z77**HT)#_$L$(V7/$%0SOA4U-)^ MZPV2#DZ0/N5_BQ>Y>]SRC;>IE17-K-'=1#E3B=A)$QYZ,8E8&.E<>L UQ[- MU>\S/\:G,TSI\LJ?LW]L,G,%M7XX/,Z_4&G]:4(T&0$WE\>MIM/S(Q>^6O-# MOR<BMO:[71+B0<_7#C1T+D"'/W:=QZ.$Y"CT>G#Z261)!P_X- MZ[*$S79\.1H&N05%W&_41URE%OT M;Y[K2[1"+VR-C<7+14;M_&7A9VI GZ$8']9+<=C[_'#TP0Q0(MJN&J0V"/F! M@#1F+T24?T4Q_CR9GQ!*R3//<3SAE,/8;+ <<%"ABXB$T/IA" M8RNU70Z(H/&@, 'IAV#Y:,>E&$XHS\SG"^\-Q7,_F<,@*;L."C)-,B /QES MV$@XO<=TSC,4BDL8$L=-T'I0,,$,0,A\-HV,?*DKMQHD$NK313 ->&EW:8% MUF^HSW9A"Q3H^FI;W08=D8G(&K&(@6%]%H#8_ M((L[&@EZ)FFPIDC?!!V6@@G]79O-:X[<\)/W-%D2N6DY1HTKFI77#_/G/0< MWXE+!PIES7Q-@N(*C: .HZFF^.I(8S)/EQE_TZR35&,Z:VYZZ $N])=66HIG+ MH#]JYN]N4#3-"NXU*WN?%;S/"MYG!?=WB:59=N3 7=5%WY\N+T-79I]$+3O 1;-D M):CS1$VP? >=4+6;J&2LBVBB@*F4#PJG5"7"6X O&##2+Q7-!T6DH(&ARHA$? MZ/,A$O9/?(I>5K5:#]@/-Y0\^64WJ?P$1;IZ2 O MEWUR? H8GF%+LI;\4,5AY[!IBL!@I^TN//$B//P7O6HO(-WW@*5:X39VI+"-5 MJU1S&#/&5H=(Q?%GC2&L.?)L!/&6N:XM.NL+X)[_.^$7H' \(WEEAC3TP=__M#",2^!Y:E6S T.%H(9SZ0QD+M8S*JW6G#+5X4.U9&PUF)N+0'+L==,#> MR(1+,.YMF%057J(@7?RYO+]_E(4^2@U,/;:\RV0C("@;#28L9QJHU"'6*7* MHO10^\%:5KD +#I@J1*J6ASA'F8,H4+4*ESL-6GM06.S<6H%OA[-S+>[TN=] M',DLCKCM@XB@'HR/4O>)#N&@E%NM<7*>DCH+=<7 M;CG\L4/8E]U!%)S(%./A/<5=]EFM>W3DYV!_T* (}^P'DMMR18LA0[7!@W4Q MCQN:7MS;B+8+RN646@T9BPH?UCG1O.I%RLHH",@S"EU<.A!)WX,YG:%PRH2@ M6@WKCC1D7!OQ"KH?)DXQSQ$-_7 :W6!Z-T-T6SC"8[=Q1Z9WZ0L W]=C/1 M"=/!1.FHI/#-JU.Q+N5C\G2+Z1O57K9Q-QG<;=_9X5D6Q5B=>D9)-.*Z4*K$ M5N;L4X6SM/O&]>;=M_]$"O+[(W)0/I*A$[04G_3QIE,RY[4Z,@6EE"LBW\>< M+-=-\E)>HV=$O8]R"V[;M3'VZ6N'2AXBB GMJX@[?]*.L[KVE F\P-@2'M8? M\&4DLP_(XXA;S2S(YFT+/("+CTSH'M3G7:\Y" [R9 H M.ET?MK/>%>P/SS1!LKDFX7C!VV;[E]*;<>,DCF*V%V/;K^M$KBY]?-U4O+L[M=]97A>(;I_0SE HF^L"'BZ#*\P=0G7@<*6Y,"O=+N(KBV5UGA MF5Q?'&&%DQD-O9+PXZBD$L/JM.BDS?K[I+'B/?\Q%=WJ$T MN.OWO#HG/XI^AE:3%55C6DU.QKA$*U/.2N.BF>I@H6OV'.VHZ4*VXM !Q+? M'\VT?'33!4; [TYO]ZGK]8<;,>)K[&44)=AC^[/,S;V]^R9- M Y?W,57HHH\#&3WF05MCS-AT&^D\HOFQ?XJ9\Z1@>>>1]3 M)^HZ=D:# __M<7,EM0[@\]X=/9BR$,EPMIQ@2\]F=>GJ, <[E.G'1J(VB^@'O^(KVGN7T =*F96 MVJ)AOX#Z'5&?)!%_!411-$_4LO>S\QV?0@5Y@{3]N>D!COCE)?H=19$?+*6/ M+FTV>C@\'I:,A?1#\CT\,KD2) X#$D[OYD? X<)=TS3QJ1FKL!=3U8%(-1_R$#*>0*] M#@QM6SOIH:G0>%I3:#(&NB-%<^>R]55G"4Q6RV_?9LK)U-R---/]"223=N549 M;UAH[\(CI #&#KLS]C-N)+ "66@T,K KE_1PEU=_ _@X+/#UN(@^&36. M<\RA(AGZE$1"F\6O&9>;#$3Z8K)!D1H,P8CL M9VGG6M>-*'4="%3UV $A;#7OHK",%BGDH*QE68#$3E,.BC>IK$0X.)CD!;; M4XBWTFPXX@5(AT],.M#>]Q=,7З\"7:6U%FRT'(Z08>!.1L1)S2NT+G2H!%, M%.=9Q8_SEP7FP:SOA&M9X,?+6ZF;U[MQ4.%_G7RS0&J78=R +7- 6*BEU8EVZT=_7E",+WDV'MM5];CHB3X]0-WK7AR@ M"IH-%55A?+-Z>\(/++JK8 Y_[*=1,Y4 0,4R%@H;>7\D66@GNB*#Q M8ZE* (HJU)IFBX_!QTY[]PWLI9G7]KYTDVOJGAJ4@ M';$/JI39C*<*HW7UXD< 5X&0N0AFW02[U;-7+28FKL8<&-(I\@EJ@]DP8BU]EKMW5)&)BN]2L64#6-Q1S/YXN -+#&^P_3)= [%8'BM>4M.C-"NC M_'>>-7!-XQ_!\2UVR33DMG,I4M0I6SZPJAHC:5BJ.UA,H"H;BUV>,\? KP-7B#DVJU> U!R M3TXP&"OBU3-4W0:"ASXK(!SMEI2E?9_Z3[^'0,Y"&5_[T3Z*(] <0!JN#PALYH4_"0*V4@JH%X.+Z8K]$I4-0G;_]C/I6V@_$#% M,A:1/%9D9W6FFZ&L_ ME^K!$H!T2U3$T7+?2[P9ZC0\HOSF /6L0SF VF:N_G-[,:#,.;P.78I9XS.< M_;>7F)SXTS^)[M43!ZB"I6.&?[[9DA2C_<_B;X(_;0R*7V(<>NOSLPW!^@OR MC.EKE\S?I/+,+^Y>^>B1WY?T<72&8^0'T37_[\WO:+8C_DXGS\??_CXUCEP MSOS(#4B44,Q^R=Q@O4XSM_RD9S54'\O<=@]%QMX4\9T12Q%3>]>AXW';.MC8UQ'#0^]MJR(DI_^PU>9S)BDH+#_'L:.X39^6ACNHJJ7U_%-!&(8 < %<\$? 45_$']:1#&98QK!;W&) MVAE[E$ A9R*E&@2C3[%G3WAQD"=[C4G2O^\7LR1")3H4@PE$O;Z/U18"5KXC ML#-*/;YV-9JCOTCXG3D%A(Y"+_OQ#@+ MP;<#MA;? D^4)#MW9'%^S;JGI9;%&T^0-3L :T@6/ERBK*GF3=MM$%082<6 MA%U7I;L"STKCU2W EKZ,P^,9T2U^PF&"KW&L>AU'V+QWBU=W3A%-'L I:&S] M'+DN? Z&.D>MB_XG:!A5"4(\D8!9"Y*4#7 :M5HI,KU^DK@45CBWV<'9$:B!\N=W-P;34V2YB,Q7*.ME8]2RCM:XX +IA.IS0@X#XTMF#>4>(D;UX9-WL\;#U&)F@8? H*MH[K);LE@$ M2U[NS$_KU2G>P!.V'H;W(>/4II?/MLE<9T(HPP[KF9<$*GH%2A![-OD@72) MF2)NX]GBF-0YQ2HXO/\.J-#-EBO3G!%$0#]H?<[LL%,U&HYXE-$Z= (/I]#K&(4%T.G.5,L2'^)*E:*BSPX$I3FWG1'|+?1#GM3EC>8\.M&B/";.OQL% 2$@A8D^DZ8;Y5NP7:(KEE5? 7@-"2G#%TUEY=:<5Z:6LRJ-J5N5J0 >%GN.6AUQG5QXXZ;#LSU'< M8::HDKD3%/#*('CVV0 M26GF[W%#_DQG (\GDPC'G+)1Q/X159:>ZAHJZ6+&%&P3I$C_!9I;D_VKA&3+ M&DC9-Y/[6P.|>^;P1\CE%&O)6- CT072;UQ+Y0p2#$?ZOE9O>3SE^X(@2'>(4@T6-S85#]327PG) M8!309)RB*(P?@S\]>+M V'S!T.W7NH4YTGY:4OU]P@2G'_&ZT=,>0!50BJ[?0^0U;I=VP2U$G=7Z9 MY86ZAX!&"OPEL2D.I;A*6G;BYYM-J6]_7;_'P5!)M62U_]LN_S[Q]^ M9?-@O,9IS1R+JFDA-FFCR $AC(J9'V-E*<(")\00Y,HBMFR M5)#,@SB:II?!)J:S,2U? ##HNN6,%O\TCK0(83MF@|/-KKX.8TGF:17<T50;#S*&(A1YU=CE%DZ(@\>.V"\X3 MC(J,]V$CO%/3%7#FO'EEE 0X4ZQ5MQ[&]-6 :]7AMN/_-.#P4@8;Q>B9QB M-I? C\+M5]OQI6+VCK.SZKWUEU[_\>GGWUYX5W4,CO:?:5^X7X-H_XGO M"Z)0-/0#BG/E)HYA=.U6#BG<.1*M]R(DI+_X+-TIUS;_M%D5+W05UQ4_K M@/RF6=0VJ[E=C+0SHKLVJ=?QSJR!0,65RY8:8GJH48.RULWW;^_Q,TZW^ {K M%P04LDZW3W1P.]LF,D$PA-*A$Q>5N%B;.H]UX*^;IC3VFMX]E=]Z 9758N# M(949HX6#8AI0?-/E-B^R-5M_Z!FFWY4S:3FEF9T)';KI5>#0S0JGN#I0:B$) M]HRN#7T. I:1&ITLF$ EY&H"]_983^M$">]DT<)29 3'] 0RVU):OIK(PA%EN)[\C3:OGMT-+1 [Q0Y!+:Q<|W*] MH,9%ALJB$"T+|<)051IJBCMM&-O/NXADFRR-PRK>4DU*M:@K]IG UA13R8%@-MD@%KY9UMIAO@MNLU*L$O=/0!IU(L;W82;<'>>]<[PZ6?[0V!\L?*

M?KV\Z^^!M1XXV1@4@/!MP>97[W4L0!%&[#]-[R;>UPENXC0N\&W\C-I6E!\ M\6.")WF.B_QB5\X^DB#7!8@/*L'E^L$(T]HK"0/4O9-M/.8^*\L2SGD1:%\& M*@M!CSO$BT&\'"B+73RV:[W!!9ZL".9>51_FJ5-P'IRG!2Z$YDFEP1#0"%$: MEL<5T%[CQ.>CMIM-$F-RCQ.^@)8_Q1OU.2F-L+/S4D; S;DII:1WAEC!$\Y1 M50]HK7%B=F3+XB4@FL.2/0%G+) ":VJ^\Q1&;]D&P57&/A0C3)!$&IT^)G\ MN\E7*..&2LTS MQ'71^_H?\XX&\L_/H)TEY]QD&\)'\+=$/SWK2)#FV MG?02)_J#\GTAEZR1 VR3I2L!AB-26,(.3"4$R+'(1IO#IP)@9@$#)P# 2&3& M.#YMD'P:3[,4DGT81K(/;X!D'T:2[-LD@U?U "SGC%P*>,MK&*,7< X MWE*%/*:KX;,Z/FO_5%FL511,$S=5/_!>R3(TPE#GX;/G; -9FF=)'+$\"M=I M$1Z,.LD+Q[>. MDW@=$';Z$"!C.L4C\A/$8PMQV>>,,[#=#0TKP3M##X+=YVY=R#X)4%G,&:H* M0]V2X(R1+H*$?7#P\(1Q4=_LH%E'4HN[9*H)=)N3*EDP[#, %/:VZQ!/E"W1 M?F%IGN4\:1ZJBSA#5<$G/;P3/:-7++(ZID)S1D>=,1;@ MQ%R*7)P=G6D43CMVGA.\X:D>65:J1?"]30BO$G67%EX/=[\<7BX'@A(&<&*B M>"Y>9PWG"DXH3*_;^.R]6-@5323H= >LB=$9!#A2#EG1A&,+.;$!=$M>}EQ[EG(1Y#BZQ\]9\ARG MJ[LL2-4^0" OS"G8P&Z\A$[8.SML$0I-A.D@KH0:+<343CO"+?W7G)K^1-]| MEQ7J2'^UJ-O.0PVVY& (GZ&!J>-<04?&]&;-E"X28@Q4Z3"U4NYFX3 M0@URQP$ARGBGB &8N/&P%SUYLM&?G^("7]+)$-G=QFOZ[TCI+-2BKIR%"6SM M+%1RWIE@ :[//BZ.2GE4*9RX_PA#/KS!57+:7HH"=)#I4P@H=DSGFM4GRC(Y%%OXVS?,MCFXR\I4-6*/[AR]!GV%2 M<);QT0IXDP%2*^V=%]80Q5,T5 F56NP.$53](:8(QXD\;!_S.& (‘QM@%*+,E M1ZUQ*!IYIW<"FF!W[@54"7LGERU"@5M4BAW.*CEV0A]TCU=QS@X;1EQN!)]M(IO9N0CY*> X$MV^C0ITZRKA\8J26=C8CW49C L%P-!#3TV M88C"I%%,'$Z70WF.*@*BY2(N.QD9N'.OTG[NG1<:4(*38%$MIPY\+K> IOR. MV?B9N3&U3]#(NO(*1KBU7U.*>F> #3K%1EVC@#@WP+B'>SI1)W%Q()^M?O4E MC8N"38$I3C_J76JJ3+70M^R-9@_G79LPI+U M9-N\BJ51.B&YF"O_HP-9NQZ9C'=2&(#),B=1T7UD$Q17TZ3:X?>262R_J>6= M+K^98'>6WU3"WEEDBU#8&N*7R+E8? _M,OM)7Q8D\Y9M4PEETG!Q:$QC7?>R] MKM68A' XEA&4BYUZ0QBG29:N%IHQJD3&W>:.O MY^R["?+$)1"\ |71*4B3SM7_5+]PO$WDY#?Y9[O\^%IW8Y:W&G4F %T)X!, M(>N=7I8)1D N'@K@^%I'=,B*X*D3EBC7J.2B[ER/SJ0M<>1R7AG@0&8L-_. M1)OT08#6J.8DBJ9A<9GQY7K"]_+NX_PWK3JZ$.EJ(J<&A'$\DO;O.UNNX,"0]W'Z'JK*G M33V"ZZSBZGX=,N/8@"WC[I2$_->XWK4(D)1W"3U!V.=ZC'2?.@9SVJZ)"),6!,]@3U MW^E3OXJP7'8G]!_[7H3^\>NE]HS)Y#&GH]^PZ-DD>>Z'"'4I8C -'" M0^\UKT(DICU]9D.'6LIU15]E(<^.QP+8)19T'INJ9AFHNI;;ST!4L@20D(FP M$N"'!]Q7\(2^.&(OOTF"E01^[fK*I;"JNNX\Q!$)O>E0QB0KZ]^0KG M(8GYIHW.CHZ8\TJ7@!3]OB4#BP(B,#436K*>.''MYPJU+U,>GG"27&;K39":'8I,V#5;U(#[M?!$E03%&"4_)&:Z!*A4XM+E^9J-S.DRR-+8E[Y,\ FP=?QIAL!3J((1D$5=# M3,\3D^:8Q%E$\G$Q"%!TC5[%%#[O.F)@<$\)N2*Z4XXQ+^27*=1E84:>3\ M*$*0'4TZ/2@@@.;K(3-2@TCO]<1/G89"46&[H;_UH'(L:X(HX?9)(@B"(HH* MG9(LI4+-& /BE3!_Q0&QHTM+T@]9!*ARJC1B (G2QV:B"9/W0I+++2$=U.H> M1RWJ;%/6 +,9GU7(@2"* 9RP:UN*=XCBJ0>Z3HNXV-W$";[;2N(WY"*NN*$" M5W.B_QP$%Q2@A -27 PQ.50*>]GY>I<@+5CN(*4Y?3&W#)"#[+*@*P.("5)@ M"C;L97D]D\R^,N,0L:CV9IA%^_0^\4]HER+GEA)FEQ0](4"LD"_3T*(21EP: M47$OQ)B3>,U2Z,;AH:L0!=U20P6TRXV^%"!R** IV%%)HX?II<^>9!&\3B-* MU'@9AWS3V< 2I;Q;LAA@=SFC$ 9$'3U"!8/8'0Q=+9]$8G?(D$W6"G?@E[N3 MW646J4.;14UBVI-'"[G)((F*2&IV"/Y7D6?T/Q'30+(5"F@\#3/W@GS0? M:$GS 31U#PAS>(E T*:CP-,_>B?-!]M2?.1-&D^CB(-K7BOON:2_G-&%ME+ M+#A;*>F%,B)4*6'V8O#H(F SD84IL/$,4_%)$SZPFI$YR9[C-%0/F57B7@BC M_"UE34\6'G7D $W\:0;$M9Y77U:.RHV-I!;SXV6Z(.4NII2!1Y(N,*-S*:5] M4F*>Y460_+_Q1CL1EPM[H8<4L)0D'4EX5)'!,Q&FU$%4R@:C MBD5 0@WS=DUE?#3DVXS%2#UEJ3I 0!1Q5=.J<'5M]Y^#]'$%J'ZMU^3.)"_IFEE9LFU:[/+*X M0862) YD5LF$7!%" M#;!F@R@!@@I*6$+FID80U9*.23 G#)5!^7UD@N<1ICP.R8E=NF$79'"#+@F MAUH2!$F\,\3THO@\;&F@4]6\$=0O;?A=D8 /D4XJD$92 ME8H^N?6 PRWM'W?O/SPNXB*132Y%$6=]D@);/6.7;IW_ M\.WCGU"MY;CZ[!(%"2+:)3[LUH]9HL@^)95R10(-Q)H'A05%#CZK/A+D.5 M*"IE?62GZH"5F--[HHI 4EAUU7<>@JAT&2+!)?2MNO;D\JI?PR<*"BL.),C% M7+M^&TSB5:!(3]B5=DT'#>0^/R2BH*BBQJ?T&8T*VNNXSFC) M4YQ-TV5&UOS]-_0? $BL59;BJ%Q+D>T4Z>7=1LP88'>#9A3"(.AD@U 1.L.4 MSG]C6]A6JU,"O##I:Y9LTR(@_"PYD7DFA9Q;YBA@=AG3$P+$%#DR!4,;851* M^SF@76:/. 99S.%)4\#HQ1T?U],.']IW;ELH"XHP6H.H,=Y7S8S\]V+K4\';$L M, +LO(G[&5T$15-B4]JK$71^JU('NGZ:4R0*BD!:@\OQDH\-2OOPLA%4P3#(QTZ>9!Y"F*9\D:OX2Q MX8I7FE@N$QEI4IX4@:6)UC@?E% 3 6+U:RL=2$7?QL%CG,1%C',ZL^,AH$]9 M$F&2LUE>L3,L$]JKNR3+4*/:=++5!=,M#00L7!XSG5Q,,Z>+Z?4#FMQ=H>O_M_#)=_!42+ ^V"F'0*GKAG$T3N=ZJB >;!C$0%V01U]81_A M"\+ LD"_KB08^FCA*B.W-J4TLE6UP[]:NDO9(NC5OO03ARL]-U/RP:8)4[5 M+)3!$'$H8OF4KB)F&0$0E+J@/%UW-Z@V:Z?W>"8E?]MT*@/4VW1]#3@$M($1 M#,.^8;$.P'3I'4/;I'IXR4BPP65]DA&0O[)"BPG"]I-/3+6JHG<,LHA@8\JBQ M"4=5F.1Y0451D@5I[;$.Y4N\>>$<>/?#QW>\\L<=HR1?J:4BI3'\A1\ [H/VY&F.)\MKPD.(H-4=ER4;>S M0#78[OQ/E/,)0MP0CP)?LZ29W8XOB: QT"'M0=S\GA)9#\#:D"&JQ*0$AG:V2,V1+) "NJ6N>(C;!M A M6G>$8(=7(V)10/6!QET6;_LHAIT27WLA0\BAI00D&K!497'!SV!.TN@RXRF! M<1JJ.:'5<)IAP@R]DS]"+0ZFOS)C%&(#]AIE"HA&Q_|"X^#@)RCA3L,"G-Y M2-/@(*:VPO] I8IW/LU)=5]%H_L.)-O^M<1.2;?'\U110NZ?5!#$PG%%CDYSC MKTX1Y67&R__GW7?OWKUGVQSHF>G]\?7UX=_,N'?]_E)?L(-M\921^'<<_04U M/\.LRK^H3 :P3Y>)@@(IT ^.629Q\|"=&6+4X%+_ODUQ\XMW&K8RANK8*8[Y M[C9E(/M]95L&#"D5P&2]8I:JZ?C^SUH^?GQ_]O&??CC[\P__$&(.8DBGE8Q M2.9!'$W3RV 3TY&HXB,KI9W&Z^DA=P+V*)@2*O')X3L-=*(95)!<&"4L$[MC>YQ$<0IC]X#DK+-\$D8;M=;O[=]A9=@U\Q%M5%T22Y[0]H\,VN!H9PU5$G M;"V(HE+2_R3U&=*B+0\K91>.$/R%TSQ^QN6^^&V6LY.JL^4B>%4YZ]&E. Y@'V-B+(]\M2!%@V#D.M\ZU5:G&VN6@)#ORO8W'63.A]!5'I^? LMHHLG10%B1^W!=L+6V1L M%7K?(T.\EB%^UV+.>2#Z-=MQI0,:PGZ]#;)5Z_SSM(0AK$T9#]S9UZQ5ZA! M.F5IV R1ZL"BIR5:X[8)GV*#)&)WU6P>D!GA5QU$? +EBC@F_*<#9]R4VM[&\E MTV20>G%3I0EFD#$(KG$)M%EL L,(\C*B2;#NGZ:A+$LM 9%99H&9>7P.HXQ0P MC4P3UB\|.Ff*%U :?(A.P3?3NL!-+"NE03.L_|&67>7Z-TAFJ>_:+L];RS3'% MC7F6*J#99KXS3T6Y[$3WY1VXL3=P2&>EZ6G[;\A@SD(-#_ML>KW#>&,X82K M*(T#.*V&)[[9#-TTXA#Y93EHZ_(*WHA-L$@[7%-*>^65>]"F$(7+)^T035K8/;,R6.68]WJVX@+C<&3K;E'=,$6M)6KXETA+O?! M=@!*KWSE$F"\DA26^AK77[B8_]M;&T2W<8[G])_*)"H202_$$(!*R=%(P2-(M'YJ&)$P4<5G_3+G'SSC=8M/-OJ*8VT@E.O-*/.G&31-BP>@@3G%9X>6J64J\PY&HAUMAR)B/=:UN.27&#")%'.1-G1 M7LZ,TR11PN0Y#JO $ GHWG-G"9)DL)!T2.V'(*I6ADCPI*4.BKD0@(]N<$=^_M/+C,<\/:I>^ADN_&Z'V&ZF1>S9879T)__8N/"??L'5"]+IT_\UZM"D"]3CQD,]?LNU?5W-F6/F[&8AJE !2==M'J<;C.G ;=^/181L=M7<*Z% I_1/)\IRZ MFJ7R%/%'PND-<"*TSB5P^\>PAG0B,,$^N/O9PP,:W\]NI@OO#&CR]E3WB)O6 M:#3R7K(IJ6!+LRCUA<&X$!-"(:'[_/I^LIC>?4+7_S6_OGNX?OC1/%/808\'MS,;/^<4&I2P'/71.DYC9DP1/^/*/-57&%*"\^L&AIDF7#A@IPZ'D8,QBT.? M\N0:"R!?,I-EG"1K"#F]#[(H1':.)^8;X^1!=*RTRLLO.GK>&2EX?]M>PG.? M.]?7PAJ=]>#)Q^M9+8UP)0Z'*_O#F"03VY)>^")"E3)F+P:4,P) (9DE&]C? MW,\^HV]-KL{> GN8,; <96G6M:#BOF&D;Z'GDDW69K2Y950"T[?9(A5F HN? MKN_1].YR]OD:?5O-!O[DG73U^=:.*?=8Q36UN.,KQ;6@>>]>(2V7!$,H 4')= M.!>'T]-]"N*4^=I9.DV? *3*>>5&UZ'"*7=,I>I8/;6;F2"8*AC0Z=F#\$U&6 M5@>"T1H73QG+HE3K>:<0G\0]/:MNYJM14:$)H-8A@.STADKGV!?7-[//[ZWK.LYC\U^&A+D=]G=3$RL]N(.75T&2QN)]>? %E,+F[I M&&.&IO/9S^7*_7?>..:)+]4K'4J:0,%MMYRMG]B8)2VAF55AK:=9XY1M(=.0[MO[_^Z?KN8?KU&D8WK#+KADXGXU5:WKD;[A8D2'-J'AM\I!'_*^%CDTGTMVVY M#EUG*Y;.4>:|[@Y)MQ@@-)*3?EZ;9G82 . ;ZRFM[C?YZEW5E=3A#A7[\E'0 MO.#_%]#D.QGQRRFLU&??EI<7Z') MU^OJR:=K=/2E\>R&C:8^S^[0PV)V^1_>"5U? 3%,GY#,05RWNDJ FT&TB MJF3!$,X 4+;#51D0.]6.>6-Z5%X&'Z.02MT1549 MJ"H$E:6PL[)E..:A5T!GB14&E\U6<;.EOM@D9!Y<=(F$RU(K2H",JT-N \D M=E6Z=VKW1RPZCZR0]3E:5'I8]2 8RNG0]8E5RR(]7%()BEOL6U%QVM+F1MHG M?WJ0=0RJ1,%RJ(O/AD46/NB$50''^$KH/3]MZ@TF<170T3PK=]MR1;>O3Y *Q MXI01!3T&]$%(60(C6[_M(,OS,,]IH.1W*&1+-,MQCX0Q94IK3VIES<>%N74[MQ6(DQDH!%#@ L9]L?N=MWR1*2Z:Y\WC, MZT*]MUA=8,SX_?8143B'O Q"3,AQ/IAMG-7X-T&[!N2D5IXBJN/_Y(G=1P_C M[%M4&YQ\9,N$07H]-'^@=8?YNN3'=\^MO6/DQDH'%#@ L9]L?N=MWR1*2Z:Y\WC, MZT*]MUA=8,SX_?8143B'O Q"3,AQ/IAMG-7X-T&[!N2D5IXBJN/_Y(G=1P_C M[%M4&YQ\9,N$07H]-'^@=8?YNN3'=\^MO6/9^A+&M 7>5P(&#=@G\C$[-]6B M$]2P',,?#YDRN;WH9;:,\#^GFR1[,:6)U*MXN?Q% UYZ#8Q$'LQ(SP*D^FJ8 M;(F8$N):D/:'.0?\@\)AQ'.+K8?:%#RFG:Y%^;T.IQN;S2WT"Z:$1!C@\| MC#2T=S)B8"E@^#L:NA!<.'GX"=W96W)8(C? RSELL"1W@.F@9W0N'X3;+T*%1DB]MRUDBP&S2O}-]DK3"=M8&\@/]BG<5BT3Q+9TZHQHWBG)$G*EM-C= M[?1F=H[S3)ZKA;I+.D]8J1:0S6IN S/MC.ANJ>AUP%#0$]@8LUF14>?)=;O3 MC?<*.27_34:NLNUCL=PFDS#.MNH4?'H5EQ2S =^FETX>#+4L0 IC8X*CN.]" M+8AUPAHY,#>BHS4=^Z0!>IAO+DUB'6S6W1/2K69)A)W'4R@!"PN$@B285JV% M9[O/!F: \B4E.$CBWW'$&L@L[6UQ7-&>\)EGW*^2@]DWTT:5Y)*!!YC:IN>(M8]#YPO$F"#LP#OV9+.GB=Y MCHOV;,.09W9P,5Z2]P\T4IK9W[(,,&YY)'\A9:0]B\R6K96.A)6+""N8/=C2 M/P)6MG]RMS'/EE?XL:B*,TR -&6UAW& (Y34/"VL\5+O_;6K2L@IS, M)U2M"W!\:'6@8;W 4TMM,#0>#%F8XI;C C9NV^\BX S(^[K039ID@E"9"'!?)CK+QX MS*#CEWD2^'K*M13@ME$1%\ IE*B/:0P?'FR",:K#U#5MIQ -U^>S.GIUVA?FEZQ"#]?:RU M*0D^H0=8(>2*9ZJ[.LR!G2W+FT+*-;BHOQ1K@EF)-R^0M;!$(,T73!UA*E,E@/4H'!P.&1!1NF*7[N]- $"W6E_F5*$=Z$<5 MVIXGWC]3#+-.NF2H46HZ#K;Z(]^O_'*SGH+-@QT_(T&":/@TNZL,8Z(M\,AN MJMW6!+P4I(&KG&=O2EF_/'P'&%V36'!:&)(M;:K[A:IA#=:N1 "^= (CI%O[5 MICAHIP$/-T7NARO2E\/2H-0%OO39W6"K#=T-7R;NZP-9KI>;9;E:WU4&[*'U MB 6RIG8_83.T:H-\S:.JF4-Z+E'7^ZA!98YQT-!7A.!7U: 5Z5(+)@EFI&!- M.DKQ1884 //6<5^MPB^P*/^.DVSQDR^(E(*KA@4>Z:$(@S^. MB0B5,+1E+!:0W2+^.B,HK\115*J#",>W;U'MTBHKO(P%_DFNG\U:F7W7_7^-M U=&1M!AW]3!@X=V^- J" :+#8PE +-FM*@=[AFZ&;.OR;Z=WD]O+(';YT.[7N M-V:+V7*)*8LWS/+B 1=%PG.D2#;SS"]N-E!MP=<{IR9Y*)WZ *Q"OUYWZBS* MOE+DTTC:8$*, (YXV]>$I(\4"DS6+W58-;M3RCH_3ZF'WSM+!*A<%X M+O-"<ZTWBKE@-G;;]G+[\LW MS]F!=+6U}^;<:UD8(7@NC0Y(IV7&]_9@Z86E0F,:+#PXSUY7[VC M%+:J=^P(@^P=90CUO2//!SUGRS+?XJ-_R3JEVZ["AE$;>EZ,R4DHI#-E563&K MY:N \Z:SHO#8K:\KK(IW-,6 M.TN9Y>S_67KIYR#!_%A;7[XI.V9/9BD4?>'EJ3B@Y[D34[OSO=I^K<)7;\ MUX 92)S.-B%(IHW-)6"7;M]_5^7/IWN/EVC^]GB&LWN$%M@]-[\N#K*YS!XG M1KA46>#;7[?\XHK]<'W"96OU\X';#=DM EB]IQ?;A9T$WNX? T+1L\VAR=U7^ MX_H_OTR_3FZO[Q8/GG+?';W7,,R'@KR^\#@F2;>79$PX0X_-]739$I4@_W]Z ML&\)\!*4XQ@T@!R8G>ZTH86;Y(S;S:;*

MMM/T MC<-,ZN1SM%,%,PP>AE?(^/AE/K^]_DQI.;E%5]\R!O9PY?[:S;6O9O=G7/J MMJ+D)OW6^B+ ^\G=_]M'GJT!B)IK91!@\U'1&;/B@\D$'8?.*X"!*EWRVI< P M3@E-\ (!LQ8*=AN>1<'$3"_^*^6]52:B]*30.U%+)MK MDN5;@M$O7/6XE_.9*_GZ%8=;EK7[,BCP*B.IR6O<=T(:.5?5KX59FQ,VKX/Q$_-?Z:#"]H! M*>]/\]15K4L@U77>>@2BQD4_?JN)/Q4;CTD6>#7XH(6^)MFV-*2<3VL$^#U MQW>- (A*5Z$;:..({0XNC9ZP^(R>\ )9CLH%2_Q@K5LB*^0VD\H;LTS=)-EQ=%/ UCT1AB33R3;;J9YOC422ROMK(V1&A/(8[>)UNPZ#8^+UOW]QFE$NZ\BQ3:WJ-T'H.@@AR3X#FN9XB+=2>X MDS5+@>F^_B=AL0V29,*M=[G+4FK"'67^\K0 MS:A%G4V0#&">;9%"#@1M#.!D]RLPMMPQ?_,,2;#"8+JFMBG9>^FEG?:QYE@=WHZE3 (?MD@U.\6 MM:G6X9BGSH]%X!>[KT&R+<.<\WR|WK|_7<4L.Q.FM:LGVM "G45!A;@ M;K=DC&'[,90AVB#8.@]R;.-%T4D_Y]!58\16D>@>=%UMRW+048TA[AXLJ^\0 M565J_@BJ-D)-2U$'*!F50 =2D"6<* OR3CIA1W,8^73]_DAH-DI-1K4N4%(: M 0\DIVK?VC%5)8[_:]YL5.A8:JW1BJ #3:FY:.D&@I,#L/89]>]2T=>\M=`D MW5?RZ[I&N4F%IC\/J35%[1RE:B (. SK0)=8WM/FR0\&C]LD(+=Q?A@C_C2R MSGR=*6[CW52" (.AD0B=XL%(>,04_ 8 2#RQ?:58)>NP-)>O*WMUFN2CV%W"< MT4A&%WIQ^R. (@7:ST#4 MO020_?D_3[7.MJ/EAX":)PXG\3^2]>1P%XLLJ-'#N1W162XO}[@TY[:@ MG=8RG]'R<10K2S_1P6:%[0KG(8GY3KKV+):%DL, ,4L#6C%B!@T0=+&&*8L4 M^S29S)O!7TO7>4\?Q>RU0?*/SX\[P^EZH/"C#KNQ@26\/<#!8,""&;9HA2' M%+4>HHK?/O^I=$ MTIQM7%S@%"_C(D?]H:B_@WW7A+ Q\#T.LV=,=JJ44W(Q9^& &!-T)!$!@1) M-,"$ #Y"LA1GVSS9H)5,H55300 M:Z9(1$ 018U+R&"WEZ2#F'9>1:,H)!5)&WT;$D-D,%84]\$6%6@9,?]RX/BC M #B,2*X'Q:M543E+Q0)83\#9<%<*K!G;=IZ"8((4DC!J7:T(OT\.-=T.@"-9 M-6PZF-[E<:X]O* 4=3PN48+MG4T$.1!D,8!3CE%Z9*G4'=/EH?AM3L(96>3D M.B_B,MW_9UP\99&..G9JKF@TQ(B:4C8Z(.@U_*AP+T-!GZ$YB4.,,H(6#_=H M7P0]RW'=;]&-CDH)/.E40OFHXWC[EJA+V"XS5G1U5*>RVA%8YGB(E M9&9^C;.DNJWDIVR+QDLLKI-7NR9JB_")UUMC--Q5JZ7K&#KF"D@!_C)"YVNFG.R'(\L7N8F0IZVQ4" MD=^#D)L(?H9:Q3%6]POTM}YCGBSIA#VL^!@F36D)2!,G(TH DR<)1JM504'8 M(TG,ZX(J21"NR A/?X+81Q_9WJ7-<'Z7%?>8WSW7!(AH.L8ARC!VT.T.DNVH MZS5!D&TP7-UN>T1+0&E6(%*6T?2 KA>B69A1?IE0%[S(/J>;F(4NJJ+ =,+. M%IV-@)NE9J4D"#H9X0G+REP!<0T4IV@1K_EDX//=?-J*,,T!]8=Q>(OUJC%% MMX^AEG7* (QW<#HUD@G!8I$$G)1&C#ML;ZS'%%,V_5*2>=DT6_**1@$<5] MZ[U+$Q\[[37>.<%10=9I=),$*XU=/3G7S)#"!/.B(P2*%3)D6DXP!5^[EVV? M=YGF$3%QHR_HHX\1@RAV_0P*@77 MC-$#[S-'+@V*05J(.B:=(:KJF4[-X(J.N*:,C >%? T2A=?12CL[_VN&W)P'M5HN"H) 9GW#G:W=QGT2F=]1O=DTO(_]<[*KT*'"K9 MXQP[.?>3=4YJEWHC0R_NE6>*S0R=+*3M# N< #8T.,HO:422W>H!AUL2%S%6 M!")H9)T210>WPQ*9(!SGHT'7)P85Q526C;,WXCZ8"4$P*P M#A&.IW!JOP!).'SSBDD8TQZ&"_FHZT\D'^GW@0QX0.HE2TR2:>UKX;.H8$H M!H,49]>!{3[_5G"N7CZEJWDHZT!,"JXX8P>\ MIHY>&0&2#K""..Y4=^.AR0WW!1'<0J;Q9V3*II.?%?)D("? 2+D-D[QM.!K62X! MG; K,ID!UT122X(@D1%>GT"5 JHT$%5AA.%93M O3!MQ==?;DY\+DBPP6>>S MY8)$%)5NO]T3=K;"8P3<+. H)4%0R A/6+ZAO1:)@P1Q+1[;*I+)==YVCEP] M9>X]=Y.E70;K2<[>?@AI%BP#!F#;V\!:Q(4T_J4OX+R6.\"$:N9/031Y*20A MYSY[YCKZ;IO@]^\>_^D]A3>)LDV!57N'2DEG<75ZJ$T0G5P,! WTV(3P."J- MF/CY^[.C1Y6F^P2@]F31"3M, ^&E)&;4D"-88X\(B3^G_^+O5*;!D0FY[M%!G ;]_2E@!!#B4L,2EGMO<$R:I-WP59IX5-)],6]-"BS!E7'''@0=M-!L M.YA%E??,=Q^CI8!&UE,/HR:,.4A $9TSHAG0OWJA3SZ1->185S M-)A248=.F, [XS9Y80KU^W<3$S(>^F%LZR$%VV="5 40&*3!QGZX6\D>%]VV) M0&G)7L!M]?>!=2N^?@JHRGN0A)%FJS^H1;WNC\RS) YCG,])%MY;,Y0HM/SL MF&A-D&^=2%5 L,@>IVDSI=9%01HA5@".RA-?M][V51KCHK9A^N42"QWGM#/! M%TBG4H!%.0/*L83SLZPBM^HN*RHXNBV] ,1^N:L*0GO6]YY+)=L/PDGZ-]1^U1"O;>2DYAC9 3 MMU7V&>J47C6D??ELR[UY]J_ OU2O^2XHPSG+,-/ MT1KM;P^[*PIV1HDVN<=M3H?Q>=FQ9:VW>V\]DJ7):LQ=#'Z53<-D S,#;.M5%9+@R&$;:*P.M$H[=.@- SX0[Q*>1K#M!!-,SEG6V67C!MF4)M]=H@F#@(M,I^5%T$>]\B^SK"#^,\'[7H=D!U[EN_?@((]C3?5.P[E;KQYX7Q\]\/'=YR3 MT_G/O^[]]KJG<5]\I=C8Y$+AJPT7+!O '1&.0MQ[SRSQ]@G%Y=%M?!):-*! M8QY-VJFX(HHM^)HD]GDHH:4#L)Z6,@?WBE\#$K-CPM.TP'1!/<4T!7[&SG]4, MT'?9-PXV][T]6BM#[UQC$?=)6>NCN"H 85Z"=WK>XQ#'SPR::1X@E71).0W4 M-KDD8F!HI,8F)IAL)"&-\6^S(&7[,NFPD 01IM/G6?&$20NMO6<;699+RAUD M;IN4HPJ"TAD?PPC%7#9'I-$^0RD^[EF@,0R?IL_4-*

6>DY=P-CE&KX9*M%M#; MG-2(@W&89HSB%E.ET&:=V>3AZ:=[/ JN):S)(!'<%Y M&98QY@1O@EVY0U3YWLLM(>PVJ#S'17Z'"ZO%C4'EN%_R&&&FN! RH!#OSNY0 MY'U:MDI M C$RT!5(;@L!=V=B*X2^ UNN]65P26XHNA(TVIR#E2'XA_'0}?Q MDN^+<5Z&%2|#*7B",0>"G+(M>XB2AQM(9/[4AIN/3TF+K8>' ,EQVXZ/;_?K M@PKP[E\/0=WG<%T&)_"^E-JK0AUS]JPU#STM--V.0*U-Z0Y$C6I0_.UPR.*P MM*$E)*>5<)N6_,N<<).S0_#TBQ6Q"*C-WQFJ7F[623FMN]93LC MNAO->ATP[+ ($*FY!*K:.|>:M1O. MVJ}5AG>J3M,P6^-%\#I@:UFCX7;9Q0B]N]RB% =#-3-&<5V%:2"J G00)S') MO,"G4_%,,<.2GEH>,LG,JW><947PJH8GK JK@.2QNDJGV(R\|3HF[I*}MO(!:^!FQ J,;6AG,J9AG\B M_7F,%SO#2*0OY)0R4H =GO0DX)!#!DM@!!>"Y%D>"LK?IRR),,E+="SHTWY, A,#4? Z7&^H69U3O39*H,AWU#$.*3MYX!EW"I:;_-6$6PZ-?$$571!IF2$TE.RT09!H$544G2-MM M]W"^&]LX_T+KE11!G&H*#4$IK!8R';ZMV]&"-!J[M9!6:%F4R2H;?? B!FI^J2>D,,:3/01@\,$0> [?.QH\|H2)Q"J#H""ZW5%N,-KO@+]7#=C'>R?NP?57IP#O!*/8,C+'|"^C>QPF09[SU(8\-MGVSTMVW.!X]7.)O)%2Y9=[#9 M;8*,+@P,EP^UH$_[JKPJR4A8'0A(ICF]01T0N SR}9P2?_#H=?>@X3-[BVG M,':Z3N*_NG8NMK(YV!-0I>$H3:T$U M32T\'4CTC>3K-,+/R.BZH.. ^W!D WPQ.EFA ,;-V.!4 MQ"ZON1**&ZV3S&VE.,ACDWL1.EJ5CO0E'I*:ZGFG5+-#L5KF2X>P ZO)(E8_MTGJR ?I 9&M,;*>SPPIQ.\4=8V!WVCND!###4'05;S!#"""V'3XFQ%_2^$+>5)1 HRRVW7_(Q:3E,1VIG023FH5P%#.SN-M"NO%7&6 (48XSIC):=[BB53D*,V0:S8R3IZOIU@]/<9IW$ MK.**(+;@:Y*8Y$$0Q1*DD(.T5D.XTO/>735WI=CU4VIQ+Y? 76/1,*EGO/+($ MJ+P5Z83WU.#'8IKG6SHAP!9C&#L59X?Y+<$W!_D-\MYY,@"D-$MMK8B (-1"L8KV"O#.XR9=J.[%4B7O) M7&LUL93+0ML8-^ Q@=5305AL:&0*=U/H#%H"<=.UV=Z$_LE'!M% M.(YU".B39T*1+E0_A$\XVB9XMNS'[WW)\7*:L/BI?,.'"E75KUJ-*<;.5\78") MJ4KVB"*|>\S#<_MLK$IJ'[2- T):7@I)XZ;_O;T+_2@,_XX!E1(MFZ5V6$LP. M25+OSK.Z&(_7CBG)2S#G<%.EH9WVQ7AG]>'8=|-<8#Q@PV!;A:?K0PS#AQJ&^G[YV:IX#6<3-K M(KM(61+[L7C"C+2 G&|]D)C='Y+SRVC913D2$WS1]:K-LKZ8_S M$;IWUQ)6)ICF86/QG#, MCR-K)<N!Z 78((4O9O)V%852A MYY7%%SC%R[@8V F,*-%/'S#;='D7,+@X,,P_W 8]^>L3"BQZ\3G. (1QWV9M\ MO5SBL* CP<;>^Z# }YA1B79.?/0VL 6,*=)/$QAOO+P-#"\/8",8;82N%9". M.@]4JU_3;B%UHA%$Z"L!M9)Z"9E^C'*:1/O\?.$@:7Y.1NC3)8WBT%% 6P1 M8 #K&D-4E0?DV%JKZ??.FK 8O9 :>2G4VX+9/2P?&%::IRY@C,D*[S^D*(T M'X-?N[% 1U;/HG'kCZPX/@&.R@(1AG=(:?\UY">>[^DTAL0A1<^/,G\)8^H- M7@(235A?%A> [@6WD2&_QTW:.^HGD;>HHKP#8UHYIEZX-WC|\04&E[++UQ\6P5 M;!?>]I$HI=UF&=%"[F88D8I"(9\>GXY$"=/D69-;P0UQNLS(&D;VAM8,/LB? M;I++LY6& [V23\E&"0[%>NA@[4!Y,F:1UGC,F*-9PA18$A]F'X=<3/6^70\4O" M0R/R)XR+-OWIY#;A)ZZ*K&PJ_H?T92:A)EZ<-_UZQK+[']!1,8CM4&562^SQ0 MHTP5\T,-*@9, QB/74? ^=:D8EQGWRSX?P>$D4"-]#@OP %K@M>J"8CM5I^=&F0/-M"C>6M!DHW*.#?F'ZB!< F9CU4?2ERHG;]<(@IFB,'3'W>F^_F)8C;,,2F=Y M\DP!.2E:- *1_]2E(__AU3H?/;#1=CF#8&9?=ILBX-;+^VT[%!>6&@&=4LY'W M3K$!(/O4JM50K7>&2LW2Z\'IB+L)"KK;.?MT!?=UK@(]("0N,/;8QWV'QQ06 MQ_D\FN06A[W >X,Y1572>]#X2\[JD01,DFN|"-5O8B<,SO50,,6VVG@!1A)G6&GW;J8 @Y M#&^?G"T1'E.)@H(%W,19A' :G>14NAW@#SUS!VFZ.G<^T)3ZH+FEFG>*#<=J MI%>TY?.+DF(GH5=]4$N>_T>>+45&MI'EN*+>06;61!Q5" A:'H)HF3Q'YE1JOADGP6T-MTTXB#(9@9 M8Y]2M<89VB\?HBLXBS2M"\NKPW:J12F)H*>KYGM %;? +5U)@N*.$IKM#GBT=_M;^AWR@8[W0WRG^ETY&Z,Y>,:[[/70W"9*#[L57[F22"'WF*\SN"WFY(+X#4'HM0/<PQ4I+.45\#HBO/WYA|M)L\W%88.A*^[- M;M)W@#B439U-GB5Q5"[,XSQ?/ 7IST]9DNR8;1&[FB>.XH#LY@%I&]SD,^$' MS_/9\K),?'@GCS)R\#[':=5I/UNOHSO-R\!XOE-;*.EB]^\[0^R-YP75/"_? M>|%^..%^\QDJW\UV0[YO\/D9NF/AF+> MJC9V3U5!?!'3EM2"TR'-M\/1W.+S<@Q'H0Q^QA,Z/0?J;]YJM\JQ7"T]=.:O*$ R=BMOX%C/X;H"+6AX, M[OXYHD'5[98,&;O<>!HD@&"KIT(D7 M^](.*BH53K"'%LNXQ"S;>N&,97V<9)%4IF0]5D-BWIVM';X^>6X[V1E\K;0O6#I*A5H;&O:' A3'9P7<0G+!*[_$S3K?R&JN?.78/ M.K\L0!(G.5S T]>D _/2&]T]=I((K]^A$9U.3SAW!S#(A9>IJHI.J^+_ R(]BS;"N91NF$7MS5/=,FXLP T]?RCIF>(52TVJG5V, "'^N/^3YC[KK8SVO*N!M MH)Y\D&/9RSN>A!19$20VLT(M5N&T)BL5Y#WN.AK."5[\VW5>SWQ:UQV/(+6V M-"A^Q\)D6P^D**474%1)W<&W0KV MQL[YEZ0#6<+6?:]P^=^#_+NJ2"CMP=;XX=VRO#PX@\C#C1C0)GSUT_X]H=O> MO?2%U^GHD9F-*8-\(4XC2T=X0AXT9T7NY!OT[>? P]HRDZ)3'87Q&1C0>JP=$D4"]-]#@OP_%K@M>J"8CM5I^=&F0/-M"C>6M!DHW*.#?F'ZB!< F9CU4?2ERHG;]<(@IFB,'3'W>F^_F)8C;,,2F=Y M\DP!.2E:-*

*!I<'=5DZVU5]%Z%DT?"$AI'?_WN{?<_M?C7E#]I-DM2+ B^,(_+7[Z+XN__XW__]OTWX__WE M?{QY,[F@) S^/#F+_3>7T2+^=|\FUMR)_GGPD$6%>&K-_GWSQPHWX37Q!0\ (F-MI_%]'9*4\#_D'_[SY.?OW_UT/WGS!M#O%Q(%,?M\<[GK]R%-U\F??_CAZ>GI-M^RA^])YB]C7YWH]7L YO4R_=)+O>?GS^L?B_G/PO(8V^_EG\S[V7D G'*TK^ M_)S0OWXGOEM\|NG]S%;_O#NQQ_?_O!_/UW=^@]DY;VAD<#-)]^55*(7&=W;-M#Q\^_)#]M6S:,/E\S\+R&^]_*(>SZYG_E6K;5T:2T#\GV?"N8M]+,[$;/S-1 MMA_O2F;O1&_>O/VW9OW;[]_3H+O2O S!%D3CS(@>&%G\]3NZ?N)=O_OIQP_O?Q0=_|^#-NEVS;4RH4*IOIO\ MT;JCGR-O$]"4!*=Q%) HR?Z1Q"$-//[+$R\4X-T^$) (FAJ&UZ&ED!N8>(U'Z M0%+]>V%_W$B['9XU,7O)BG\YF2UF:V%QN$IW$Y*^2RR6^A.,1? C,GOZX$5+ MDEQ&MWCGP2'WV(PX"O#^?_W-!TVQO#@&^,5+27/%R$\5-_.MOHL0^&KODBR?4@NHY3PKM-SSJYQGNJ)^AA6@7QR0WQ"'\6WKDEJ&)66IH]!74:/7 {Q MXWI@'HV\<1_#X{[]K:9E1 3D!M[=KIAPNQ/DX0OX>:Q6? 30#V[<:UU2+A#H M #44?0PHXWCN;86," 2XYK -":ZX4M.0IF83 N^@C^%>Q9Y8V+.O&08F;]K'M$&Y(*-8G[EVDVSO&O^'Y$ _-1-:/=0%_DCOOV2@U2\2SQ0U-OAIWHBF'M?@:T6M&T7M+7\8*E(\" 5P%0|C' V\U|0OOZYX9]V%ZN;52]YMB.WP@.X!."_M8)?QW&5+T(.'WY@.)<3Q B$=##W$S1" :5/(B!HN-;]#.0/@@9KI'O'-P2-MU;;,OOU$T"#5!#T[9D#Q*MH/X:2!1]0GZL]A@PU&TG1@YP0T+C]]E)Y1E*/ MALF;SPE9;,(K^CCHNJGYFBM 7'B49<=EO*,+&GE<9EYX&24IVZP 7N"80W $ MLFNQ;TFY+(>'IO&IWD..ECR!.(?S#TN-R9=^CB9\M]F^P^'9^4()^+RK14^# M,P#5'KM.!O/A=T)O_+&-7V_N;7!&3AD);'H5FXN-\ BF M]YBE1%/D5GT-RP3<((%[&"<6=,1ZW[ZCD:4\MVM_L]KD?M@$9XP]##0@*%Z M 2$=\AC.:*#<8XKYSC2DQ?G0^6)!? '0 MKNT-Q].>|;M^!V+NC"P(7^<"RQ-4+?DP0X5;.2/E$'"%$A&Q^?>YE3VCX8;/ MLH['PY.|]A>4W"EILDFF0BNA)\LZPMZ'!4)/=$PA^'60X1W.-.AN>5X+7H8 M.$Y=:MP5\1)R&B>F]*(V78W$0C49NSL7LM{&E,4GD3!]MAMMNON"%?A\L.ZI M#0/9S8V$^-|OX\4Y)%)"@[$BP +L0E=)4 M-"UNJ+V=O!'7V;(3+_[/O&4QC'(@8>P??#L4U[YB!H E(#2'A?]C@+PQ_X??L M0]//A"_A_FYV"+U[$F;|_\|;U)K\,,*H2B3N>(_R01VV}(^I*K(f\R]= ID(@5 ZT"Q3\Q#II3_OU MC.$B|)9R.&M-@'B^Q0!4R@T6HF*KX2WD6$NY\X- M6=*DV&3LKD?I[8*"|_C\>TQ+H>4620+3*-IXX0U9Q\P_&%+(-X_8>(MXPT) MYO^S\5A*6+B%(-UH# 3[9TRP%1PBX9T%OJG !P)XLS40\5]0'0\%CTB0WSZ0 M,!3[-B\";,FL/1#V7S%A5_/I /#9E8VSRKF"&?L*1#^/[D":X-;) G,";.Q MN-_- -@W&@-1_X')NH)#5+5/HP"*JFXI>/^##W:-/22H+VCB>V$^H@O^NT0/-MMZ0\%*4/:>13538_TX\|:@]TA@*.H91$'[EAM#A?V44F 9(9="4)%'N4;26(7101B$0WMHXKX>)3<<.,#;4_C M0&O2#810<;#L-RU81Q'*- B8[(V6_^>*1N2M3A32YN S(CP!-.AT!/9W=K"_ M@\,.L@\ULND([._M8'\/AQUE+VID$Q/V4_[/&;N+GQ0GT,K&4,A1]J(&%C$! MSU::&XD@;CVVV@N**LI-4,36VX15IQ(ERZE?^#,Y@0S&K M=39&AO$W1E,^ G8+8Q.5.1K%]9BB*11>E.V?EKV1H;[-LNC%]99/W$-D=/_2 MP"'.LG90D%$V>VK&1D9XSHB0-.%N=Y;\)>X9L-EBH;*\NO90Q%'Y>5&<9&_M3) (-8;,X2ZB@4D#9]D&9'MO.$#^[[.?VW?V=N#&CL#*-5E"L4;9*J9&QO8Z M+JY$W6Y7]W&HOAXB;0A%&&6#IV%M9) /QB&'M]8$"BS*SD[*#I)-.'_VLS> MU-D+\!90@%%V>CKFT&SO$F1[EY:V%V7'IV(*"=L\-YS/J-E]2)<'l:[D,$L) MP/=L,!'7L#KV_,WLRH]X.I*MLG%<\'_(855#VI7W MW3]RID#=2 45 ,X=2B#3*.']WT@8_E<4/T6WQ$OBB 2YJZ^+\"M)H%) /$,T ML(LB@B]QN.$HL2P1E"GF@*(I%'+$LT,%>SBYEWE2\V[MR=\(UB&NHH "CWB(M]&<6*3\M)6+,,])& <>:E7C%"'OXH"BC_B@:*>6;3\>7;*%YYEK#\SKS6$HHV8 M"BME#07DVY47AN6+J#]0:PVA("FO$!90P'Y?$78DANUCRQ^2A^*NYTZL!4$ M4- 1,UNUK.* _[R_1Y[??],B+VD-KDZ_"+N22:RR&[N70?A*@4>4Z"N:P_%-M'?5BI9K1D9'/RF17_:=L,)=\WZ9+>C!30:6 LEV%,HVSME9N\FN7UH-V4+P1 M-Z8RQG#N3&WN0^I? A+&G]MP MLNMQ4NUR4O0Y*3KMK)P++[G/1+E)WBP],UT4E0W3I/S-7E6+7_R^&W#E&<-Y MG.\F-!56"W(8=?=IUX;SXGD\ (P_U=EAE6:T@/9QO"DX&L'_M!5&^206411Z.Y M6G77ON2B !=*=>\B#^7SPT\>B%)'MHCX^1^L(6\C[,H^#P%Y66:C%V!!:M MV"QU(9G&?K#JB!|)7%M6.? HF3E@JM&J=>F+7$E=AU'/EV3J&, JVL;E]^H1H&\)E5/,L=+;-' MC&[H\H%S^3G)WQ#5V#X]&5HE7BCLL0TWCHAJSF(^SG0!#SU1'#X0'N9:J*?6 M4=!3H17O;2T,&6/$Q]_NR'&Q'!-PL"1HU7,KB=D&PP01=@MD&H.VC8 M%S6;XY48;ND4Z+A&EPE<'.TE,7"X_"P)@!",.NHGH! JJ\=,S] MS.SX^2$,.=A)_EJS>3\+ [P&OE'+W#:XM3NB&LS)@\'F5C@:O-'.OPG/UZ*H, MV<^]K8C7@P\KZNWQJCC#L98?5L@Y1Q=,]AX=CI%; /X;MN%6?L^MR5$$=8%7 M];FM^*SQP9? H012L'.'6..5,=`@%HUO+#H0$NL!N'V'6WA&V.HD9BY[$S](F MCT?6&*^H=%0\:'CN*@^Z?LHP_O'+^Q_5Y{GGO\DPOB&AR.V;>RR5)7Y5*B,I M7E5I:]PA[#@R'Z[$7;#9XI3O,J@YK4'>&J_X=-L9H>,;721WWC,!^V[2QG@E MJ=L*1,,SNCR:S-CL>C +5K>?'BJ.7T9TPN:(W4"&5QF[UZVLPZ?M5W&T% NI ML-FER=:{2]H:K[ZV%=0Q@!5'I*)PIT%G'692O/+=''>0%A@1=>%+N+$T@9BWP M+I-*Q_K+6-U @L0L/MZ/^%Z T,0I/9IF]\&FD;A7):P'X4NX3HA:(KR2Y]W= M$0 :Z);SS:%6#\=8 U1/[RZO(SBXFI<&{1OK%R_%]VEC?&*K<-1KN?[M*7E&ET?E8K)!&,V6> 77VTI"Q2VZ&*9!D$UP/M4]&EQ&H]Z:IM)"\IS-14! M7F7VMD(Q\ (XNFQN2>GS#%YQ[+|)1XZGO;U:,+`)\1A;B-0NUF"'"}?>VTH, MC@B]Z/M&?Z#8<9,E[4"2:,$35;(E7*;ZM8%3+.^_]9FQEAOUQ&>-?K6]K =5N2R;C+*!YLG \|%"!J.=YHR>K)Q9G"M72RVF'Q+P9'DHUB:)VA?_>/5SV^K$?TB>\3;'BC0HJ#$*_+?5BV@:/0J M<&=KWL6RX0;97FQ.6 ME>&SZ29]X#[]'WL#8!)DD^Z(2^S {"%20:8S2M<$H"|:H]?0K*L,7-LF2PBJLVJ\]+ ME]TL"PG;[?\E M9H,,/[^- M1+PUH;M4)6GKAA3D.J0"OS+\ZFV\'@60L+0"/O]H#SS_0=2V"C9^RMU4PAZI M3Z,/5 8[;RIO>0R@*P=?"'.J.CG@6_\X'DYS%*X_*7OG=CUS6'!E):PJ@&4\ M[.7_5T=+#YWZX4D^404C_3PAK)V-.$#/4R'D"K&WH_[*[^-F8\G'Y)TF$H; MHFT*+4'5<#DDJJ=QDFH55=8.;4/0#E,)C^C[M!OR2*(-;QCT&SIRH%,PU=J MY#W)>1Q$GZM&J?BPV?+N&CIS1*+5$#7RL0POP.0Z=&ZA@U'*EC,&P6P('#IF M@%J %Y!+(Q:1V:)@R&RU%\>%0$L,'1D&!7J@<:+T<@V^@S*@E!LU DU?OL($(7:U>)!BW,P7;(ML(\,CDVV+.PEPY4PK>> M:BIV7\+2M[!T!!!BM3%ZM?S68FRR?,2"O(ZC^)"Q @ZS+P,@12_$#W9JP#B@ M6_RSM;!* U/*:HHT*OOPV%O/'"^B!0%=2A\]&@D3,8O$JG\MN*" 8(NMQ8BZT%:@X5-VDK+1E#'YH_L MG:L++#E=>5VK#^=RG7)Z01Q_TH^B5_=NO ML8.+XN@5E7-=@'G"_]_B*V2 /WY@&X*HH3 7K@?"^XKTV64]/+@;^-^8%R5\ MW -+O*,A^'G/T@W]L\HA)6<=+NL#E!6?L-6&@8:_G&&K)C E&U1HZ*HJ8=A< M9T]+Y,X3&R:S N#]B!>2W[C6/G#O8_K(?:4EN=Z(&P&S1>-BL'E%L>\)_0$/ ML ZT10E]XI;E5 MW#&!Z)2M[EW(&:K<?Z(24!Z*F>*9UB("8(#NK 3V@9 M,2"\"V<*=|C80UN$I&7ZPIX70ZR\U3/#'8_1UX316$2;6(IZF&X1^6\)VT^PL1X#>6S8V?ESE.|C;6YJG,]DKN8L7^(9M-!UX6.E^)#.6, [QO"S6E" M4U+4>YIG,^2&^/$RRGHQ/+4]_)>=|3Q-.C:6$-"U39?9V#X_4:UC0WW&6?8 MI%G#_M[S&QROKG;S_|_?'4/5O]V9[L5;.X]PKZQT<;8MY(Z??"H=_4 B=#9[MP$L+-+L+X2?%.SZ|=^R,@!VC5HD $B]T>V1B+',6/U*N!2?;SQSZ MRVA7$VG*5\#'_+EI<[V@%GVY4@9>(\CFS;26B*'[F]_8;GF,MX'A6O,M[9O% M? BOR:4@.+G'>Q;T9FF&^YDPX#ZY50*.KE-GA$O IQG^_-\A*?9BTY68(']D MOU?K"(P:._^XV] #C%H X(GM17"SBW6ZO+B]F-UPF[++$(YIQRYW]IB:.9*;'C M8"/*' HCNKPS5A,N@(N8G<6;^W2Q";>^'V^TQ?7T5-A1]1'E#($/7<:C5DX< M+/HSHE2AM1:/KWI)>6'E,'IOB =)VF.'A$94!CUDZ)/[<\2(%X]GWH76S]): M-/V,+SJ/6$_8K'B.K5%F9T(U0=VVQO1N!3,YID?M"F5#3,Y\+M)>)MD2H *D_[@/]#9%VP4=+C!P4:IF?X8/^/*F MQ:T(HT9_<*2%7$R"5:-TU"M_D]8%RM$%UK\P8R-"?*AE 22XO##)GQ4L5,13 MVVB E!S]/9,!-$&#TPO3",Z3K#T:E R7=6.C_)I#YK9:J0BL/_0W5@;0&1LD M,95(^GQLDQUQ:IIMBM,,L:TJV,BIP<3H3[>T%[L-F @R'F)K4#R'4C!L;QD4 M';" #S. *=!B]<+THO2:Y]XV2[=@7M:]=W%(C_X.S8#["QE2#FX.\V7K<,SB MS-OWV89K(?7N:9C%0ZR- *Q3]#=BAC(,-I@>=5Z\!L L/%KRN[72(%47Z$_& M#*$O>KP#)CGZ>RW#+ 8JG(YZSL-3?-5J8=,'^MLK@Z9! M=U8)_*+K"F;SM(Q^LN2U?;GS;DMG!0%@AKXBS(M=\%U\1AY)&*]OXT7ZQ"2 MI**I2= ?9.D@B1C*Y O8%L)AZF-R._"P2FIZ88_M8NF\%@ PZ|H62 /%1V;+68+KGO"XZ3I):D.9@Q)H\0FZG0WT?I@'-LP><+ M,/8<(I^0(+N-=? L0L_2.L)7(<[$L\6H2I)=6N@O>S.08$S+*OIGR;U[%7I3< MD*Q:V=QCTOA*55FUE%@#Y#/=4 ((R: GS#RUW1 M&WE\ 2*QVITK&A%10H"/7_?NMH8$*O3A'D<>PAY+<4'? +%?5$B@Y#0E4YX8H[MBP3_XO]%4:1'+R19OBH'C?]BM S_P50*#G]1:.G6IT$^'E6\XHN$;2 ML4NH\(;[7=Q.>-TY'U',4Y\OS'S9_1QQ,*_)4RO!&CN!BG*XI+[>1 D$;/3' MC3-P$N)_OXP??R!^D#M*|\>U*%80QLFFDIF4EQ_^\%/G/G=_M/"83ON/;T(E\4OE[IPK#U1'FIM\/IA:?_R#.^/[\DE<_OOWZE>0]64X((NZ[@_M X>UZH7A,4P=W1%? GL3"MGAE#C@H-]W&LW(GC\3?R.*^9QR=W09LZWB,5K> M5M'4 +T-/N(:Y.X/ME)">"2MWH_1,V2EOC8RC7B4'TE Q]7;,?! M/^YB495/K;6U)OC .I2V-M9*">21=\8W (/&-MKAPRI5A4-U;8QZ7&7]Q%UV M[NNH5?6@ 3ZB&D4]&&FE:O.8_NX=WZ"<_Z_ZAW?2C/X%<_>-X:=O=\&M[W& MR\Y;&N4 M)2#L\V:4@I8 +(7^,XTLI #@>?2Y$-^)Q(W,ZUK)3DHRY:DU_]/=?SZ-E1L?X:F?\OU5N!6G,B;@I6W!>/>?1&*MX;3D6'/-@I\1&(41M.B; P&OO]< M"PO@#;R.[?;$$1_+-5>&QZ79MJA;@['O/X!&<+(24!1C]'LH$@E? TE8/&2>P\;IX=4Z>]2+ MBNNZA&_JC6*R[0.LMT%VS?9R:X?1Z,&,0U;^))D%SAYZR5^-ODF-.PK+/L"' M'&3;,2_(=ABA"W+W)H.U^&248*$-LC_O0VAJ/-!%U?!0K46FZP$LND$V]7V(-MSHS/R"*4& 1T2[B$0;I@8G!@ALD/F O.$M4T*==5D2T[8Q3$(-E-DB,H8_)-MID5E[*GFW6]"CUW1)(6<=&F:@^4R2 BBQ5PR<8YO\92;855;L P&"47T8L\P M-Z"E';60A)$(+)):PA+V(@&B@'YUXN!!-(EL|O?P]\W@-5A1@D3R02,MYC6/ M4#D%Y"W\2]9G46"HN8(*L_T9!Z!R-2*4 SDC"0^HUG(V)3K!* #2V20C:DAQ0G,]^CV.*!B%[XTX_O'O=[M9#R!,I*!Q3'(?K3=! &C,;:!CY+H)%]D"5]LS%EHJL9@B0QS4-XN)U;/N2.7 M(<\9$QZ]D+D3XT+D>)QZ4?"MI-X,>$]Q!&)-TFXG4R?/"Z)8"'$Z)%&2C7*_ M^Y'E>&:+!C\-$1V]'(QRE'/;_/OE@#2W)>4M\5/Q;:10/8R5LC/\-4I1F]6H MYW'& ZN^_R!MB ^^3GTJ8$M'/_)ERN:\Q@<$^/5*W!=PI:\ZC4BZ+UPAYI39 M:#0I<"_]M#3<$!#&WA0LEVG!<SI,4VN#>^4'!&*L'#P*RN4_^&YCF!#ERF M;(U[R4XE'Z,.C(SBF? OK./T!V9E08IH2,$K<6T!&<=BP M/(})D+CB[<41*SX([,.KHM*HM|!T@(_IZ%EO7\>S[@5-K667%V,Z?10"'<(]0 M5 3S,_]$:=*L.L"] <&0K50@8N%,K&^$7&H=%Y;R_Q2<MR*M[>9MLK[*5/OI> M<&\K6?K);4%R0)9\|_5/OK.E"^H7H[WSGD(1!8T3:SD:>X)[^I3#S*%@H4K M5VY 0J\L;7FY6HNZBGS^4/G!D^E95>X5ZDZB4HI<3L8\38!(*]'UQ[W/E5/ MPC,#?6[^OGUAGE)"<=N81O/NA5-N(K_9FTHNDH 17Q MZ>24P\)UZE.TIF(,FJ-H77O\HR0MYM4XBH:+L<^AC_-PU*PWYB/2$6OYOAZ1 M8ERI\R*2WCO9_'*HY%;?L-\#5D-Y)*52G\8_D0 Z?L<^V"K' SG>53;&S6RPQMZ)L|QR-'-&@I2MHN B])9Z MW&M-D;,:+%&7\HFE[7SVG49)P "@U]LB9R^TL#--3I%@_UO\M!\/T-:H:) 3 M&"S%H.=\[%M(3W\,4+U5-!2X"@CU'I"/3'K/H*9"3$;K(XWC/4C)V/D*@<@8)P[%LWF2WN M6,"_:W:!D=>V:LV& {J6"&O;JO,/(\=HVV;!1.3[?6' CU(&;'"FLI:T?DCN[& M;?R>LCD$V11NP.^2,< Z8&SLU9Q.2MS_>__R6#V4:Q.N;)\RL9 S_>)[UEA M;F!W_,(U5OCKR@<-%,$ALSTH$9J91[']\V#NTU85D([.J#!/):&!L9DX@&YXZM MHA1H;Z!M@:@/$JAK;6Z:S.):&Q/XFN9_ <)S'6Q->@B*\U>0%$"15,@(,$ MU5H8' 6K*+"?/Z\I Z%>;PD$? 9#X6@O0Y8RB8'ZVR0>B0WO?!KRO<@3H.G=. M:G'F<4A]2{(YBW>15]4@SJ^F(${9P<2+@HGHA02\(4(I[\)56!'03A.5G Q MD* Z'".G#R!S)MZC%;A/.5)- ,HF+&E%|$_#DWUS@+^\K9Q%R7O0OU10 MO"|ZR6Q?7.T5)NXRLEI"'5<)D&N/5$PKT6XUQPKRON1?>Ex>)DNE|DHIK MF1(U+OKQJ7N<3.I.@X? 5J.T#IBYE;8;UR+C^$N3);Q96_1*%%2[H_0_8QJE M7WA?V:9%,O$:I]@9Q61'TD;YZ/HI4Z@?/|S _.5.JR_EOO^_04|1QY\07CU&1,WH9I81WFI[S.9QN M99/CE_KD*$DGM*"=D)SX^)R^%_^X0RX5LY>E:=/&'75AK(-'7O&)=3FZ(3^BC M&/LU2673NQ'*RDG;$?Z;Y.($Z.H\'[\@,DJ;8PS]:YB+O)5.[@_O+Q W!G-_M'LN[C-!J&K.L#GE*.H17FV"=X#KJA?@R>N0=Q8O[SHH9^J=F>'Y'@C@SRU%4 MS*!YAF])<&;J9$B "':FG0IYW -'4YA\$A*.>9MP#6.>7^9/2N)QNF,!RFB0D M5.G M>458^1'(N!? UN9OU,UD7_61+KI?W- DK7:'H>YTI+P3L4;5$2*6_BAU_,32I ML*5FIFH%!='UK)H!5 MQ'Q6<.)6B5'BK^F8$$?TV4.)-&-2ZKB635"7K4%2,"VC1K@1/ZU+N,^#_) MG? [W&D$";/!T5>M34*)K&7LX, OH< M.?=81*.E>",]*VPJFRB-!)B2;++FNZ\D(T-1I_K@S7-%38$S4>KC >^DH M^SOF*KZ26 ? 0.#&4UHE#+:,,@*F=8=]B@3X'3.(}Y3ZS(&KNAR5?9'&BD9QS0 MB0QJ)BAQ|K[\RR*;^9F/B*4>C0Q3I=P*ZLEP5I4#6,4(K184VSATBKMK2 M8@.+ U-]M:)I>8K-ARXN#I! (<2'F72/[HD*?'07Y!ST@J:62)9LMOF4W6%.0 M,$C09+3K!WE:MA)Q8YJV@0Y|PMYN[A/RSPWO[%PDB,EFZ?M&_L6>:$)R*IQM M2&WLYDFHID#:2-7& |DXJ4F09Y%)'/4MDXEW]+G1Y?GYAKH^T8.1!_70"?_ M4G[R7UOA+:,GHI!Y;6#;_'\!TQ-*?VPW0NUPZ;6\1+N]QY^%%AX>BJTTAYM M908! 5U2DNQ>T9T&_]@D:?X^?>(SNE:4F2]3>ZQ[0JLC MVU:B;<]*F5I#.Q\1=B2C_TCBY_2!_%VC!=MQ8V[36*><;P#&WJTZK(6DK)D MS)%9^#DAL\5YDM*5EQ)9P:VB8;T=6DG:MG-(SB@Z_A]'8$\$]%Q@Y6E7=_MUBZ,#2SH0JS<9@5+3D>#5H2WK;C, #CS,D'[4_K\I51QH3+WMPI638?V2C*T M>K]MI0R"81"74UJF@4)F&Z<&$Z/5 F[C;%I"@FXC-5>LRC^9YI-%%WCEAMM. M+FM\CMJBUEF\H\%-R15I)(%)"P"D4.FI[$(!XX$^CW>OS57*I5Q&G+D-:T MDD,EZ$T(Q@H?=]>E)&/[#;G=:(LC2\'Y;S1]. -TD:,PBS,*+M>L'*E<' CHM M.71$P-. F_F4)IS1TSBQV%$:",$B="?V \1B$,]5?'"V*)0(Y*[J*:#H.Q"C M,?(R(.RS-1&)4]'R_'E-H@2X4S!30>%W()("XL<1: {6K4@0V4VH*[(C"@&N$")!V$@%A=^!L ,(GR$/TK)XRFS!]VZ'2Q/L& U, M#16)&X$-6U30C=B'6..2/&*\(TWN2(>R%DH MJ+1$X#?.G9$8 -T.67W#4_X" - QP,Z]F@S/BY@M",T*>\,GGG5/4(FZ$Y5H MBQ:ZF'3,6^1L0?O RI^=P(6]@@=M4+4;Y.# MMI.N,<*EZ,N)-CE(LU=EDVT@Z%RC:91?K"?:S3Y![_E2S32(-6M M_T'"34AFB_H9]>>$+#:A.*;.A66(5!?JZ&BNR!ET!%:O3N!S@?]B7AB;@6S MZ#J.&!%5\#D&V3R#9""WZ>SH:MZ#F.@ S]AJ\V2.UR6U4MU0!89L1E_?#-.X M8SOSI$H=A#AE-IV\X'?#6H YR!'2?AR[L]X;DFRX(LP6=P_D"R5V2S.T%VQK M/8AL6R'AB$67/@NG-NB-_JJQ^&0#?JQOA*WUZ,2V

*E4Z .A_X5^]V(VK,78T4KIRI(:"?5(Q7X5]B7Z5XO MP]@+L:^,+SW7#7V]^?)Z]V64H+%+-U_D)_BWG[2G\?L_HP5QVV#88 M]O^!D M7'':H38;:/^DQ&LMY6A4#&-_!7.5+*H6?C?B3L/DY(UA9KR_+%8U2LDI=12GBG MZ7G$]R?;\A$)62T8V3[FU_H^INQV0HM^)R3KN/H81-YY5NLDW'>/5+EDQI9> M1/_($.6;_20.:5"6?ZF69JE4+]II%*#(24_=HX6]@.6#ZK>/7C1;PIQ&&[% MM AN-_<)#:C'MO-L)N[FRDZI%@OBI\E1<9H=-2;7ZI_SQR",<"6=>#/NJ&4@T_T$105?4^^9XH$V6HJ:BNIB]TH6W]C*I"% M F7++1N:,KNM:X^_U3:II4$.KEQ!E/NKNHE#YH5./LK\BYR%.^CODI68$&7$?=-UQX-BL/^\F) OI53 MRTY/A9T_B2%4"([HPCXCZSBA?+^1#2O/&-5LR=M@IDZ-*2(&!(U;N+X)/H^45\1)R0Y5D[FV%MV>TSZKVV,F@&-JAQ^ZHU>)0\NPX,N M+S[FRXAO'-HK1>KE!@]T=UX_V,<(L)^U? T.O 8'7H,#K\&! MU^#:W#@-3CP&AQX#0Z\!@=>@P/=T)6<2,'!@3>>ZBKOVW%! P0#&@ MQ XVLF"YF:F^J: "!&E$,?=YY?I#_MJLWSHN^OAC3]*-OP__UC?\)=D$[:C M^[=)1-*#R^'--DB;_SUS@*Y\M#%N:M!^2%FQ-'"6J(H.V=!JQ*(W-$#@!Y% MK59O/HLW]^EB$S:';A:,73?8!M="C&WPL8^M?LCM7426PI-R(JGOP.:VF+=5 M*NQ+.%VE;9/[UJ'S-$Z[#5PKEU0]!7;I756?GJ;9BG-.YS%6:^OBVAOQGG. MR(IN5KO7D2K#;F>FM1T>5|+-#;+64WM-&(V#V)1C*:[U!JU?\VRT?__Q#6#M,Y+_M^ORKNKUI:WV>O2<=NG&M!J_ _#0R>"&XW?90R=M3,=Y5'?[QO4,RJ+6 M-(L> (]2?WY7=P;@0#H M5>75Y3>CC^^:U(ZAJ\N+V0U'GST6:\CI@\=T!2[-E-AK:P?Q&M!X<2*W$S/^_MVMF/:)V))6T;#C2 :/$"7"P M?(9)*6$;/(KOW<6WF_4ZI(0ENC+_ZM;8#K=9>:HOMOJ8'B1+HR@NEV<89*4O M=$BK6V/7!;-"VL3TD$@79?QDX2D\@!JI!)-:,20!!@4]7JLKQF@\=P41'\OC M%O9(H$NMS:/8YN-SN]ZPUR*P8+N ==07U2R"#J;3]Y]ZB3KT7;SDZG";+7C<6#GVW+M$6C+Y4I3L$K^Y#T1OJ\;P#IN/% MG-S#?0SMUH L/?=2K/;C_8W1E,P6BY.I M5=*.CGX%;\NX(Z?(E!R7:$G%JE(SKC*,^DLS1:HDEQI0I/2HCW$3,&79#=)YY.[19^XI<.VZXJM58JBF,V2+/MPXG&DEX?KQI@77^.?.FC$V-MHE5-"<.HW9"MO4;7! MC%O\D6S/.D^TG[Q_9P>2D$;.)%^L0YU)? M:X-]3-\#V%*NT;?[&L:R2_VMEJ""$OELWL9-AJ\R!ZBX++ZI[V]6FU!(N]XXE5Z?@T"HJX(%4D4B6C77(ONGDCX2#[%4?K0;KD' M]8OL#/01)>P'6]=]AB8;?R<>NWN*^U*,77?8GL/X'E%#\ACU@']98RJ0'5WP-OVA_VX.I{4.W-M;'Vf=8D<"QU<**:HN:\88<83!GD8?6+XO/Z"@S<1LO&-L"B-@EU?Z MED('^\/X&\)'LO'3#:/1DH\Y.R$BP6F<6"00 3IQXU2ZWPPB -OX*40'@Q1#MRP:.5;5I1$ME=40AU&X(MX52-YX'A'"+GT-TLDGX<))DZO]50Q,**(:A{G@I MDE.RB)XO)!N9^"ME'+ 3 #EN"%:=Z MK4S"H\/[A\|)66S"*[HHM86L4J.7=H8OLN=1!.=HZXF6-WOSA9U]TNM "8Z M['G:0?8P2-"OBV178^,>-.]' '53WV<;KGG4NZ=A_EJ6^O9(XZW:O&3@NN@NMNY3GY1U.PGV/V+=)ZNQZ(:#JOI:HQY4LAZO\VD7,=C4K+Z,[YD5\M5"L<"!* M9&,*@+ZZY%F ,4B28WX9]}1C05(,0HZ]K!VV];*#6LWI,,!NDC1>$79&UK%2 MHQN-L$\8+2&5\S@(GL5,F:Z\/^+H@D@OX^XG5+49IDE=*XO0Y!/=$[[UW?(:V'KGO-D8 M>><^NAJ7IG*NX'T"'_CGE\S6/M:DW/XJFV/MT,+Q:5M&7G,-XYZ(67:ZQTVKMX#"SMM!@L*X'[#@ 3&36;#DB2<72(\L5J-80.Y9@)1?5"H@=D9>LUKIDK%\: MC]XJEFGL'"S4U;GSZ+E,R6R1F^ +SQ?NX=:00Z4A<>-HWVJZ:+C!3X22#>[* MG %E('-#2D;- PC]RJ4,I\.AZ9.;9&V/4RPR3M 3F X'98C0]K$PFYS C1E@:Y"4[%1V3SB2R4[V%X2}=+$M88[4])=V6Z?[@),I/HQ$ M_B>3->OW*V[H@$&G:QK0+P+#Y77.-\Q_X.;D.DZUY:,4K;$/YH;0Z$9J]!JF M86QMPM+*;.8_[65-Y2W=F%%@JZKDHQ+T& _\ M&[(NM&%7F:\^.J5]Y/06Y,AB4L+>D(X%3T.8LM\>:$I.'PAC?#>VXO\.=*9, MW1KJ_9_=FV'8<-(F0 8+"!*3%UQ*0%($DZD74"4K.$1Y_Y=[XZHFP 8!O4P M]** ,;.OHJ46[T0]*V2+L(.32I:<"Z* E(=6 M4[@A%K5R:>4Q]$H[BP*R\]) Q!S>Z0R0M"&>I3>"U3[&DX'L>LW7LJRFPK\"T$8J)?^<$1-D7 M+]QH$EJ4!-CA]3[$4^,>73HWNP<,9PLQ5K58FBVQK[>TD8>*7W1!U/($];*0 M-L:.^YM)&"]JNT25RF%%;9K$)VSIG9$4W*[5]*38MUG;2 N,R%%7&;F*H^4= M82MQP*FYCU_B*&T-E.X'E22KXQM,I:#T]O%PU;@';J+4G#*%]YZ,6(-I<&< M4;X76WLAU)-KD$'EXU0(03%4=N_[6F]#@Y%^>Y64J6YV+(}^ N\SK%%=VZ\F* MKVETSML57QTB$[2C82@_"DR//;S[K MXQ7)2OR612!%9686/I*$=RZ+>;]OOO.G^IBDHI-J 4C>$5?+HB>D6/>./YLB M4UHBD)HL^9'5!>&:]H6W7/2B-.D5_Y:HSUSDXYR0B"QH.F:P76_(-A0@RGI5 MEPZ@H:]^AX-OC!U*L!ZP;ZG MT5XA;%!Z$6I1>"GM;8.!'OL22 ?; $+F12A!:^EW%?M@MT/:B_WE.H'96ST6M0E:U1[]T8B[LN1I1OB!']'(D.\N(IVOE@07R1 [)K>)\)5*%FO^"1IK/OS$ M)%Y,2/F1"=W13,11UVLDNA,?VE\Z.+4_<(Z5$O MX17[*\#Q31M_L0)NI.K6AQ1CFA@)7J;CKVT_OQQ>'{1/4H M5"1_TC'XQR9)LRH2W52BV=OQ!?2[H..HR$]CKIC11A1/7Y.|WINUH.5]'%_T MWQXA%S<,Y?[U<$VJ[M^ANX+RI[ROJRZ_KV$6/B@LM=0FK*H]/0[9%QSUQBK+MD=@$6@BP0G-\GJL9@:/> M^3;8RS9HAHVMENCX/%, !NY-Q*;EN.$XL\>#=^?+7W6RMMI^C\]1[0?)00J; M-X9V1<3%U?R?U+L7I4ZHZCUQ,/$1)9#8L.7J1"TV/N+1P20Y]1C;+F+VY+% M/*:!%DI3Z%K,3TMGQ)I*TP&R8>4@3+PSY9C$PSXN5%3=_(AR./2,N#]IFL;[M-%Z)_^801T%Q2IG>EE1 MU/-_;NA:G/79BE#3$7]%TKYD:@3KI2R@%9ZSI>2"1C0E5_21!+D9L]4.52]0 MU7 S7@6&Z47HQ0XJ?>A+E7G<)N;UUH6@%XBA?N1\UW5=EX9/KDG:\$/DD1-Y M2ZBP7(A@*9D8P./"SH[0%J3^!988@5V"^J5D1$"RJ0S%IBVZ<*."US Y9\[4 MDX8,]LI<7-]R&S=$;ZW.+01]-7BI:1MAZ8HT'#;"39#]H8<7SE?"\G;,V9+IAC/]*D.K;J(.DHXE4<8=>&[LY M,).Q4U.X(2[]XAGE,J1M^GQ;^1(EB8NYKX%]D6"/N14YQ==`.6O7EI2"4_;(5]/:./0G'K(^??"B M)>?;9 -/M>T+?Z_0@U+;XH=]Q//=81*-E,B> GUIU%P1L,-W^K5 MF\DB_+_6(_PET61-V"019-4+D-D7)EX43(+\&Q/2:(]T"%#GUGP"H*;H\=ALMLQ)9SS'3#$<<-S6;8.L9!CBK9V4J'M$MY#4I*I>*E//I(U=BL:V^BT_CU4J4 MK8C]KP]QR'%,BBFC5I867;%/(${ 1MN=PP,W7&8GB%8W,4T?;$-WG@,\>#:/HM\^T5S[$B8I="T3!_U M/&[L(TQ.D)(^WIB1Y&J'9KC$VK&T'W]=M:4,;&5%=;D9+MO,O>VV:.?XAKF M;)U5\ODBC@>#PU5,K1'#? W[4J6E.@T>.7ZP(3M5WA5?33;)51>^.]D\80_ M->()&?E!<=7;S__+6\?)OR<3K^@)*V20C0T0**BU0YK8NZ=*Y1_8MQMZT?M0?T&?;U)I]&Q*N,8V>@]B>RSTG42 NI4'>M!_F:VYHCE3K;>=W*_X[MI@EUU]$;IHG MZSC*=RRY6I5_2[H:MLJW.0.X$59?1SXJZ\\+Z\NQ:"&[UF&0-6$T%@]&L10_M%-(&K"9&V2LI#UZ!8?*1=R&J1LXS3@=0=NL1.&IE1]?XED(U?'\?"|-C]!2/7%S%;$)K=2L&SI))!8)]`'Z$Q58KR!.MO'K?' MU-WZ"+#/PX]0<>5"/.IB*R]_@_?[._PT O=TW1+ 7G9YYU%=UQ&/)[7%3#Z8 MCB:QRY@20,T<#G1LB'6(R*!5"#L3K<:'CGPl,7Pl,73LQ% >JO1* M?IDD&Q+P37V^/;JY .R]^6ZB<3X:V.,9(&1R(BR.>]QRSD.0]ZI;.S&B\F M@6Y.REM"9^)1'\I4 MU/,)0T_K8Y$5\GR,+H; M\U&=>BR,MQ6?Z.:M,K*\M,%;Q),4?NCIU6B+LJ^&@1%BU?%0HH$MJ7MX>L!26B0[!9G,;@<' ..I"@X/N"%%TYYBSV"0F2"XZ+T%MQ6+]C3/N&EIX..SVAI5<$ 0-=9N6MIE&0*5/U^O0=82NUU,R40+G]R2FY00%!EURV/LSY8]V[4EQ[@WW*WGX1/& 2 M'??]<]/B1H 7;>_BU MO2+IA49'_?Q=?,")NJZ>+1?9 FT9"[7K#OW_41IA=MD!OF@E&1]'<;)]+U2=RM.6P"!=Z1"$V3 4A4>9IK2>1\D4;4?B'(F!D3VAH19I44#LD)F4&0="3#(F1A>9\^? M"?-IHG2&]A*OM40_M&JKN5*.T8UZZV)..VV9.$(N18(6WR.-:.KDGX;JG5NQF]%D?Q#()%NCBDB53F0Z[=3104;D6"C.AX*2@0%/+ M2 @5F2/Q-"A;CLBM?<7I@S=K(=F> WP*OQ[6]%Z3"7-'M!R=202:>#& M%>'89KKM'O;0'+!#GUA.Q8][(PBOB(,]]+&=9S?OPH&>RG"?@A0-7.P9#BF MC-"U\GRU#N,M(;>$/5*?R '8#3[C-$#]>1F)UW/>4 M$]4!46LIXI"@6NM6O!%=ANA:?"]88PD?4P%9OC#DO^8\:]Y-*10K7 K2@C& MQ%7IYAV=. K,,<@MQH:PU1QD'_Z+CXARO"/](1@)H.*PI%@'8RI(27A M)0_Z3XO5M1O&'0 M/GHEJ@0R?R/B5@!WR[B)\];$E'O6$Z[@ 4#5[H4$"-O)YWCU49$9V&@6]S*Q8_&]_=.U.M1P#51<=BKB-+Z.A5 M\M#O,%WW"^)C4$5[(5%7, ^]H.G56'$@K./N-I@^?7"YP [WQ0]`?UZ5/](:XM%>'LCB*Z(K3.1C9ZES=$%!K+;M=%V0NW' .1IOS.8'S&'@Q4]=P*HR++*[>AU M]DOEQ*O,GQA.*>5? Y.?'>5%.IT/^'J(N@],Q!&C9N O@F5#T="8R/@,BWK*3- M-2/W;2\CGO'>^(SD_QTEQ?Z-.%1E'3E;& \8Y;K]EQ\:0/'A?BW_*OWC06_D M.251L#]S.D"3KN,GPK[WXU4^ XKKN5?4NQ=7(RE)SDCJT3"Y%G\0%Z-W0Z6I MZ.?#AY]_^?7'R9O)&4W\,$XVC/ ?BFXFX;Z?R;\4/4UV7?WK=[V=>>V_WN1@ M>I]D+I+\# Q&>13%RLJJ $5#C;O4N6.LNKQ@@R MAUJ,*#>O30_1=K>C7+Q(,DTDUSB2<"CO5MBXSC/3;UR?M'S$XW21JO"$O43X/)VAV3 !0L5 JECX=Y_LSQP7!T#WIEN,_MX*76GPKR&@Z&>*YKNO+^B*,O?*&/&;>>^8^WA'L,3/+''3'E,]@G,5*6TORL2*P=H?)'2.FHQ!0Z:91= MG3WLIWM$+":Y(8\DVI!KDIJ>[U$TQWZV*J]>B2CGET.SCU??'L&A^@3^BC ML!FZ:@IL)\;:"D@$P2#9'%GEVSFQ1-XV]<]Y2VQ2\G;8]UDQ+%Y,/>V-I.@ MUAR[HGC'&2!E'ETTDF7QCG_.VDO;$SFZW%LZ:'M^*BN?(R(28[-VRZI$CH]H MJ7K&,%B%*6P_K-R_-09I?%##11.B<;]94P+]@=8%B@6[\YBX.-GUJ+S$3GG -A ME!@,"72!W6]6ZW-KBGG1K!":X?U?:6M'K9_V$5\](Q67WQ%I[$_UC=M0,ZD;MHCH9)FV&8*K#_5)RU4W'*+,)G&3=AH%XC^B+,FC M%Q+QE%!ZZC&VI=%25?Z_- @PVT%!A/]%K+R_" ZDY)0+@,B+ M$%GYW'Z0R-]GT+VY$IE^HE2.+#?G73,W9]?AQ(N"B5_M7AT.KGU M>RM5>_PUK&\QU;$8YC6Z@T^J;BQE?U3=,1/.L74O^"M:!W&UXAA+B((=X2") M:@#%*BSS0TP\R;O!#Q$.*$8== _;?REZGB2BZU<7M9N1%,LMLGRT^)^)6%0%[,PVR%^?8*(!IQ;M/"4/>VQ_R5]Z:V)YNF 8*ODF MWS*Y[?H#+Q MCVN.G[OT^1(?-S6EM2[3L#O_2S,!Z9$+27H<^Y#H4D:67%FV_F=WV8#6I?=YMRX*KKNVUM:59?FZY MS<8NT?(M[;JGBT5"4C&R[$0@,51P431W(R.XE\DL9Q"_GDM}8%?FVDG"=!-/TM0-*6BT M22V#(4N\W'*="+/L_^F2[ZNUUTAX>TUS[/VC4CTJ*2]&;@=>)49J']'%@2$+Z* MIMB^~ 1;+9>#X)K5,#T5R3AAF$&AU5Q58^P+.2"]U7.*GLA;J>H^NP_I,ANCMSGV6-D<^=C&Z8*=I^RAZ+G'=/*R[;,E;*58BN4ALD&WU#^[V!\BV4G=,86#Y@,IB?:P.OE+OA2FN59;\!H.K. M8WNJ-@B;^49?'I+A0)Y4L7L"9;WZVPM>Y,_=,AK%U4.W_T1<6*^'F5OF&_N M_T'\|"Z^(>NB1MN,5?=0:HGU^ GL FJV N\=7:O+0L5?Q/^(UY[X,_X_4$L! M A0#% @ R(-N6>@,2!/G!@ Z1T !$ (! &EP M;W=E#,Q,#$N;'1M4$L! A0#% @ R(-N62\$]GWD!@ N1T !$ M (!%@< &EP;W=E#,Q,#(N;'1M4$L! A0#% @ MR(-N61FL$]Z. P #,R M,#$N;'1M4$L! A0#% @ R(-N6=R(2DV. P ,0T !$ M (!YA$ &EP;W=E#,R.#(N;'1M4$L! A0#% @ R(-N6:&I#=Q< MF@$ RRH- !8 (!HQ4 &EP;W=E XML 93 ipower_i10q-093024_htm.xml IDEA: XBRL DOCUMENT 0001830072 2024-07-01 2024-09-30 0001830072 2024-11-14 0001830072 2024-09-30 0001830072 2024-06-30 0001830072 2023-07-01 2023-09-30 0001830072 IPW:ProductSalesMember 2024-07-01 2024-09-30 0001830072 IPW:ProductSalesMember 2023-07-01 2023-09-30 0001830072 IPW:ServiceIncomeMember 2024-07-01 2024-09-30 0001830072 IPW:ServiceIncomeMember 2023-07-01 2023-09-30 0001830072 IPW:ServiceCostsMember 2024-07-01 2024-09-30 0001830072 IPW:ServiceCostsMember 2023-07-01 2023-09-30 0001830072 us-gaap:CommonStockMember 2024-06-30 0001830072 us-gaap:AdditionalPaidInCapitalMember 2024-06-30 0001830072 us-gaap:RetainedEarningsMember 2024-06-30 0001830072 us-gaap:NoncontrollingInterestMember 2024-06-30 0001830072 us-gaap:AccumulatedOtherComprehensiveIncomeMember 2024-06-30 0001830072 us-gaap:CommonStockMember 2023-06-30 0001830072 us-gaap:AdditionalPaidInCapitalMember 2023-06-30 0001830072 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IPW:AniviaPurchaseNoteMember 2023-02-01 2023-02-28 0001830072 IPW:AniviaPurchaseNoteMember 2023-08-01 2023-08-31*

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NV 82-5144171 8798 9th Street Rancho Cucamonga CA 91730 626 863-7344 Common Stock IPW NASDAQ Yes Yes Non-accelerated Filer true true false false 31431242 2577305 7377837 12278182 14740093 8668497 10546273 2808914 2346534 26332898 35010737 5226888 6124163 337036 370887 3090525 2445605 3034110 3034110 3468357 3630700 905673 679655 16062589 16285120 42395487 51295857 8352699 11227116 3507224 3885487 1686889 2039301 0 491214 350000 350000 5500739 285963 276158 14182775 23770015 3131955 0 3945935 4509809 7077890 4509809 21260665 28279824 0.001 0.001 20000000 20000000 0 0 0 0 0 0 0.001 0.001 180000000 180000000 31359899 31359899 31359899 31359899 31361 31361 33669843 33463883 -12259882 -10230601 -41040 -38204 -265460 -210406 21134822 23016033 42395487 51295857 18275412 26508374 733109 0 19008521 26508374 9917448 14749529 603176 0 10520624 14749529 8487897 11758845 5914808 10063471 5319523 2964051 11234331 13027522 -2746434 -1268677 -139962 -228365 -919 -1025 218686 -67166 77805 -296556 -2668629 -1565233 -636512 -275882 -2032117 -1289351 -2836 -2836 -2029281 -1286515 -55054 -707 -2084335 -1287222 31417203 31417203 29764515 29764515 -0.06 -0.06 -0.04 -0.04 31359899 31361 33463883 -10230601 -38204 -210406 23016033 -2029281 -2836 -2032117 205960 205960 -55054 -55054 31359899 31361 33669843 -12259882 -41040 -265460 21134822 29710939 29712 29624520 -8702442 -24915 -62134 20864741 -1286515 -2836 -1289351 117882 117882 -707 -707 29710939 29712 29742402 -9988957 -27751 -62841 19692565 -2032117 -1289351 196558 201705 288474 105192 1475594 0 -919 -1025 205960 117882 182188 -0 522538 685106 66305 53726 -986317 -834261 -1589302 -5432074 644920 277189 619099 -1046697 -0 -70422 -132841 -9615 -2874417 -1213634 4034 -1040347 -541549 -683277 9805 -1566 -1415643 4052341 202140 -202140 0 325000 0 2000000 483599 1000000 -0 875000 1500000 4000000 5200000 -3308599 -5075000 125850 16178 -4800532 -1006481 7377837 3735642 2577305 2729161 0 0 55743 0 -374737 613980 Note 1 - Nature of business and organization   iPower Inc., formerly known as BZRTH Inc., a Nevada corporation (the "Company"), was incorporated on April 11, 2018. The Company is principally engaged in the marketing and sale of consumer home, garden and other products and accessories mainly in the North America.   On May 18, 2021, the Company acquired 100% of the equity ownership of its variable interest entity, E Marketing Solution Inc. ("E Marketing"), an entity incorporated in California and owned by one of the minority shareholders of the Company. As a result, E Marketing became the Company's wholly owned subsidiary.   On May 18, 2021, the Company acquired 100% of the equity ownership of its variable interest entity, Global Product Marketing Inc. ("GPM"), an entity which was incorporated in the State of Nevada on September 4, 2020, and was owned by Chenlong Tan, the Company's Chairman, CEO and President, and one of the majority shareholders of the Company. As a result, GPM became the Company's wholly owned subsidiary.   On January 13, 2022, the Company entered into a joint venture agreement and formed a Nevada limited liability company, Box Harmony, LLC ("Box Harmony"), for the principal purpose of providing logistics services primarily for foreign-based manufacturers or distributors who desire to sell their products online in the United States, with such logistics services to include, without limitation, receiving, storing and transporting such products. The Company owns 40% of the equity interest in Box Harmony, retaining significant influence, but does not own a majority equity interest in or otherwise control Box Harmony. See details at Note 3 below.   On February 10, 2022, the Company entered into another joint venture agreement and formed a Nevada limited liability company, Global Social Media, LLC ("GSM"), for the principal purpose of creating a social media platform in order to provide content and services to assist businesses, including the Company and other businesses, in marketing their products. The Company owns 60% of the equity interest in GSM and controls its operations. See details at Note 3 below.   On February 15, 2022, the Company acquired 100% of the ordinary shares of Anivia Limited ("Anivia"), a corporation organized under the laws of the British Virgin Islands ("BVI"), in accordance with the terms of a share transfer framework agreement (the "Transfer Agreement"), dated February 15, 2022, by and between the Company, White Cherry Limited, a BVI company ("White Cherry"), White Cherry's equity holders, Li Zanyu and Xie Jing (together with White Cherry, the "Sellers"), Anivia, Fly Elephant Limited, a Hong Kong company, Dayourenzai (Shenzhen) Technology Co., Ltd., and Daheshou (Shenzhen) Information Technology Co., Ltd. Anivia owns 100% of the equity of Fly Elephant Limited, which in turn owns 100% of the equity of Dayourenzai (Shenzhen) Technology Co., Ltd., a corporation located in the People's Republic of China ("PRC"), which is a wholly foreign-owned enterprise ("WFOE") of Fly Elephant Limited. The WFOE controls, through contractual arrangements summarized in Note 4 below, the business, revenues and profits of Daheshou (Shenzhen) Information Technology Co., Ltd., a company organized under the Laws of the PRC ("DHS") and located in Shenzhen, China. See details on Note 4 below.   Note 2 - Basis of Presentation and Summary of significant accounting policies   Basis of presentation   The unaudited condensed consolidated financial statements include the accounts of the Company and its subsidiaries and VIE and have been prepared in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP") and the requirements of the U.S. Securities and Exchange Commission ("SEC") for interim reporting. As permitted under those rules, certain footnotes or other financial information that are normally required by U.S. GAAP can be condensed or omitted. These unaudited condensed consolidated financial statements have been prepared on the same basis as its annual consolidated financial statements and, in the opinion of management, reflect all adjustments, consisting only of normal recurring adjustments, which are necessary for the fair statement of the Company's financial information. These interim results are not necessarily indicative of the results to be expected for the fiscal year ending June 30, 2025, or for any other interim period or for any other future year. All intercompany balances and transactions have been eliminated in consolidation.   These unaudited condensed consolidated financial statements should be read in conjunction with the Company's audited consolidated financial statements and the notes thereto included in the Annual Report for the year ended June 30, 2024, which are included in Form 10-K filed with the SEC on September 20, 2024.   Principles of Consolidation   The unaudited condensed consolidated financial statements include the accounts of the Company and its subsidiaries, E Marketing Solution Inc., Global Product Marketing Inc., Global Social Media, LLC, and Anivia Limited and its subsidiaries and VIE, including Fly Elephant Limited, Dayourenzai (Shenzhen) Technology Co., Ltd., and Daheshou (Shenzhen) Information Technology Co., Ltd. All inter-company balances and transactions have been eliminated.   Prior Period Reclassification   Certain prior period amounts in the unaudited condensed statements of cash flows have been reclassified to conform to the current period presentation, including reclassifications made in the presentation of cash flows from operating activities. These reclassifications had no impact on the prior year net loss or stockholders' equity.   Emerging Growth Company Status   The company is an "emerging growth company," as defined in Section 2(a) of the Securities Act of 1933, as amended, (the "Securities Act"), as modified by the Jumpstart Our Business Startups Act of 2012, (the "JOBS Act"), and it may take advantage of certain exemptions from various reporting requirements that are applicable to other public companies that are not emerging growth companies including, but not limited to, not being required to comply with the auditor attestation requirements of Section 404 of the Sarbanes-Oxley Act,

reduced disclosure obligations regarding executive compensation in its periodic reports and proxy statements, and exemptions from the requirements of holding a nonbinding advisory vote on executive compensation and shareholder approval of any golden parachute payments not previously approved.   Further, Section 102(b)(1) of the JOBS Act exempts emerging growth companies from being required to comply with new or revised financial accounting standards until private companies (that is, those that have not had a Securities Act registration statement declared effective or do not have a class of securities registered under the Exchange Act) are required to comply with the new or revised financial accounting standards. The JOBS Act provides that a company can elect to opt out of the extended transition period and comply with the requirements that apply to non-emerging growth companies but any such election to opt out is irrevocable. The company has elected not to opt out of such extended transition period which means that when a standard is issued or revised and it has different application dates for public or private companies, the company, as an emerging growth company, can adopt the new or revised standard at the time private companies adopt the new or revised standard. This may make comparison of the company's financial statements with another public company which is neither an emerging growth company nor an emerging growth company which has opted out of utilizing the emerging growth company reduced reporting requirements difficult.   Use of estimates and assumptions   The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the amounts of assets and liabilities reported and disclosures of contingent assets and liabilities as of the date of the financial statements and the reported amounts of revenues and expenses during the periods presented. It is at least reasonably possible that the estimate of the effect of a condition, situation or set of circumstances that existed at the date of the financial statements, which management considered in formulating its estimate, could change in the near term due to one or more future confirming events. Accordingly, the actual results could differ significantly from those estimates.   Foreign currency translation and transactions   The reporting and functional currency of iPower and its subsidiaries is the U.S. dollar (USD). iPower's WFOE and VIE in China uses the local currency, Renminbi ("RMB"), as its functional currency. Assets and liabilities of the VIE are translated at the current exchange rate as quoted by the People's Bank of China (the "PBOC") at the end of the period. Income and expense accounts are translated at the average translation rates and the equity accounts are translated at historical rates. Translation adjustments resulting from this process are included in accumulated other comprehensive income (loss) in the statement of changes in stockholders' equity. Transaction gains and losses that arise from exchange rate fluctuations on transactions denominated in a currency other than the functional currency are included in the results of operations as incurred.   The balance sheet amounts of the VIE, with the exception of equity, on September 30, 2024, were translated at 7.0181 RMB to $1.00. The equity accounts were stated at their historical rates. The average translation rates applied to statements of operations and comprehensive income (loss) accounts for the three months ended September 30, 2024 was 7.1623 RMB to $1.00. Cash flows were also translated at average translation rates for the period and, therefore, amounts reported on the statement of cash flows would not necessarily agree with changes in the corresponding balances on the unaudited condensed consolidated balance sheet.   Cash and cash equivalents   Cash and cash equivalents consist of amounts held as cash on hand and financial institution and financial service company deposits.   From time to time, the Company may maintain bank balances in interest bearing accounts in excess of the $250,000, which is currently the maximum amount insured by the FDIC for interest bearing accounts (there is currently no insurance limit for deposits in noninterest bearing accounts). The Company has not experienced any losses with respect to cash. Management believes our Company is not exposed to any significant credit risk with respect to its cash.   Accounts receivable, net   During the ordinary course of business, the Company extends unsecured credit to its customers. Accounts receivable are stated at the amount the Company expects to collect from customers, which includes the amount withheld by sales channel partners and refundable to the Company. Based on historical and expected loss rate and status of negotiations with the sales channel partner, management reviews its accounts receivable balances each reporting period to determine if an allowance for credit loss is required.   The Company evaluates the creditworthiness of all of its customers individually before accepting them and continuously monitors the recoverability of accounts receivable. If there are any indicators that a customer may not make payment, the Company may consider making provision for non-collectability for that particular customer. At the same time, the Company may cease further sales or services to such customer. The following are some of the factors that the Company develops allowance for credit losses: <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse"> <tr style="vertical-align: top"> <td style="width: 24px"> </td> <td style="width: 24px">·</td> <td>the customer fails to comply with its payment schedule;</td></tr> <tr style="vertical-align: top"> <td> </td> <td> </td> <td> </td> <td> </td></tr> <tr style="vertical-align: top"> <td> </td> <td>·</td> <td>the customer is in serious financial difficulty;</td></tr> <tr style="vertical-align: top"> <td> </td> <td> </td> <td> </td></tr> <tr style="vertical-align: top"> <td> </td> <td>·</td> <td>a significant dispute with the customer has occurred regarding job progress or other matters;</td></tr> <tr style="vertical-align: top"> <td> </td> <td> </td> <td> </td></tr> <tr style="vertical-align: top"> <td> </td> <td>·</td> <td>the customer breaches any of its contractual obligations;</td></tr> <tr style="vertical-align: top"> <td> </td> <td> </td> <td> </td></tr> <tr style="vertical-align: top"> <td> </td> <td>·</td> <td>the customer appears to be financially distressed due to economic or legal factors;</td></tr> <tr style="vertical-align: top"> <td> </td> <td> </td> <td> </td></tr> <tr style="vertical-align: top"> <td> </td> <td>·</td> <td>the business between the customer and the Company is not active; or</td></tr> <tr style="vertical-align: top"> <td> </td> <td> </td> <td> </td> <td> </td></tr> <tr style="vertical-align: top"> <td> </td> <td>·</td> <td>other objective evidence indicates non-collectability of the accounts receivable.</td></tr> </table>   Accounts receivable are recognized and carried at carrying amount less an allowance for credit losses, if any. The Company maintains an allowance for credit losses resulting from the inability of its customers to make required payments based on contractual terms. The Company reviews the collectability of its receivables on a regular and ongoing basis. The Company has also included in calculation of allowance for credit losses the potential impact of the COVID-19 pandemic on our customers' businesses and their ability to pay their accounts receivable. After all attempts to collect a receivable have failed, the receivable is written off against the allowance. The Company also considers external factors to the specific customer, including current conditions and forecasts of economic conditions, including the potential impact of the COVID-19 pandemic. In the event we recover amounts previously written off, we will reduce the specific allowance for credit losses. In late October 2024, the Company determined that the collectability of certain shortage claim receivables from Amazon was remote so recorded additional allowance for credit losses of approximately $1.4 million for the quarter ended September 30, 2024.   Equity method investment   The Company accounts for its ownership interest in Box Harmony, a <span id="xdx_903_eus-gaap--EquityMethodInvestmentOwnershipPercentage_iI_dp_c20240930__srt--ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis__custom--BoxHarmonyMember_zGT4AOrJ5XVc" title="Ownership interest">40% owned joint venture, following the equity method of accounting, in accordance with ASC 323, Investments — Equity Method and Joint Ventures. Under this method, the carrying cost is initially recorded at cost and then increased or decreased by recording its percentage of gain or loss in Box Harmony's statement of operations and a corresponding charge or credit to the carrying value of the asset.   Variable interest entities   On February 15, 2022, the Company acquired 100% of the ordinary shares of Anivia and its subsidiaries, including Daheshou (Shenzhen) Information Technology Co., Ltd., a company organized under the Laws of the PRC ("DHS"). Pursuant to the terms of the Agreements, the Company does not have direct ownership in DHS but is actively involved in DHS's operations as the sole manager to direct the activities and significantly impact DHS's economic performance. DHS's operational funding has been provided by the Company following the February 15, 2022 acquisition. During the term of the Agreements, the Company bears all the risk of loss and has the right to receive all of the benefits from DHS. As such, based on the determination that the Company is the primary beneficiary of DHS, in accordance with ASC 810-10-25-38A through 25-38J, DHS is considered a VIE of the Company and the financial statements of DHS have been consolidated from the date such control existed, February 15, 2022.   Goodwill   Goodwill represents the excess of the purchase price over the fair value of assets acquired and liabilities assumed. The Company accounts for goodwill under ASC Topic 350, Intangibles-Goodwill and Other.   Goodwill is not amortized but is reviewed for potential impairment on an annual basis, or if events or circumstances indicate a potential impairment, at the reporting unit level. The Company's review for impairment includes an assessment of qualitative factors to determine whether it is more likely

than not that the fair value of a reporting unit is less than its carrying value, including goodwill. If it is determined that it is more likely than not that the fair value of a reporting unit is less than its carrying value, including goodwill, a quantitative goodwill impairment test is performed, which compares the fair value of the reporting unit with its carrying amounts, including goodwill. If the fair value of the reporting unit exceeds its carrying amount, goodwill of the reporting unit is considered not impaired. However, if the carrying amount of the reporting unit exceeds its fair value, an impairment loss will be recognized in an amount equal to that excess, limited to the total amount of goodwill allocated to that reporting unit.   During the three months ended September 30, 2024 and 2023, the Company performed a qualitative goodwill impairment analysis following the steps laid out in ASC 350-20-35-3C and noted no goodwill impairment. As of September 30, 2024 and June 30, 2024, the goodwill balance amounted to $3,034,110.   Intangible Assets, net   Finite life intangible assets at September 30, 2024 include covenant not to compete, supplier relationship, and software recognized as part of the acquisition of Anivia. Intangible assets are recorded at the estimated fair value of these items at the date of acquisition, February 15, 2022. Intangible assets are amortized on a straight-line basis over their estimated useful life as follows: <table cellpadding="0" cellspacing="0" id="xdx_889_ecustom--ScheduleOfIntangibleAssetsUsefulLivesTableTextBlock_zDnCIcf5woJ6" style="font: 10pt Times New Roman, Times, Serif; width: 61%; border-collapse: collapse" summary="xdx: Disclosure - Basis of Presentation and Summary of significant accounting policies (Details - Useful lives)"> <tr style="vertical-align: bottom"> <td>Schedule of estimated useful life</td> <td> </td> <td> </td></tr> <tr style="vertical-align: bottom"> <td> </td> <td> </td> <td style="border-bottom: black 1pt solid; text-align: center">Useful Life</td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="width: 35%">Covenant Not to Compete</td> <td style="width: 1%"> </td> <td style="width: 25%; text-align: center"><span id="xdx_90D_eus-gaap--FiniteLivedIntangibleAssetUsefulLife_iI_dtY_c20240930__us-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__us-gaap--NoncompeteAgreementsMember_zWJEr6XaZEV2" title="Intangible asset, useful life">10 years</td></tr> <tr style="vertical-align: bottom; background-color: White"> <td>Supplier relationship</td> <td> </td> <td style="text-align: center"><span id="xdx_90E_eus-gaap--FiniteLivedIntangibleAssetUsefulLife_iI_dtY_c20240930__us-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__custom--SupplierRelationshipMember_zZzx8eQ47mjh" title="Intangible asset, useful life">6 years</td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td>Software</td> <td> </td> <td style="text-align: center"><span id="xdx_907_eus-gaap--FiniteLivedIntangibleAssetUsefulLife_iI_dtY_c20240930__us-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__custom--SoftwareMember_zWPGqCruwnT" title="Intangible asset, useful life">5 years</td></tr> </table>   The Company reviews the recoverability of long-lived assets, including intangible assets, when events or changes in circumstances occur that indicate the carrying value of the asset may not be recoverable. The assessment of possible impairment is based on the ability to recover the carrying value of the asset from the expected future pretax cash flows (undiscounted and without interest charges) of the related operations. If these cash flows are less than the carrying value of such asset, an impairment loss is recognized for the difference between estimated fair value and carrying value. The measurement of impairment requires management to make estimates of these cash flows related to long-lived assets, as well as other fair value determinations. As of September 30, 2024 and 2023, there were no indicators of impairment.   Fair values of financial instruments   ASC 825, “Disclosures about Fair Value of Financial Instruments,” requires disclosure of fair value information about financial instruments. ASC 820, “Fair Value Measurements” defines fair value, establishes a framework for measuring fair value in generally accepted accounting principles, and expands disclosures about fair value measurements.   The carrying amounts of cash and cash equivalents, accounts receivable, accounts payable and all other current assets and liabilities approximate fair values due to their short-term nature.   For other financial instruments to be reported at fair value, the Company utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs to the extent possible. The Company determines the fair value of its financial instruments based on assumptions that market participants would use in pricing an asset or liability in the principal or most advantageous market. When considering market participant assumptions in fair value measurements, the following fair value hierarchy distinguishes between observable and unobservable inputs, which are categorized in one of the following levels: Level 1 - Inputs are unadjusted, quoted prices in active markets for identical assets or liabilities at the measurement date;   Level 2 - Inputs are observable, unadjusted quoted prices in active markets for similar assets or liabilities, unadjusted quoted prices for identical or similar assets or liabilities in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the related assets or liabilities; and   Level 3 – Unobservable inputs that are significant to the measurement of the fair value of the assets or liabilities that are supported by little or no market data.   The Company does not have any assets or liabilities measured at fair value on a recurring basis. We measure certain non-financial assets on a non-recurring basis, including goodwill. As a result of those measurements, as of September 30, 2024 and June 30, 2024, the Company had goodwill with a carry book value of $3,034,110, which approximated its fair value:</p> <table cellpadding="0" cellspacing="0" id="xdx_88A_eus-gaap--FairValueAssetsMeasuredOnNonrecurringBasisTextBlock_zLuIklHI4Im2" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%" summary="xdx: Disclosure - Basis of Presentation and Summary of significant accounting policies (Details - Fair values of financial instruments)"> <tr style="vertical-align: bottom"> <td>Schedule of impairment charges</td><td> </td> <td colspan="2" style="text-align: right"> </td><td> </td><td> </td> <td colspan="2" style="text-align: right"> </td><td> </td><td> </td> <td colspan="2" style="text-align: right"> </td> <td> </td> </tr> <tr style="vertical-align: bottom"> <td style="padding-bottom: 1pt"> </td><td style="padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; text-align: center">Total Fair
 Value</td><td style="padding-bottom: 1pt"> </td><td style="padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; text-align: center">Level 1</td><td style="padding-bottom: 1pt"> </td><td style="padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; text-align: center">Level 2</td><td style="padding-bottom: 1pt"> </td><td style="padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; text-align: center">Level 3</td><td style="padding-bottom: 1pt"> </td> </tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="width: 48%; padding-bottom: 1pt">Goodwill</td><td style="width: 2%; padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; width: 1%; text-align: left">$</td><td id="xdx_98D_eus-gaap--AssetsFairValueDisclosure_iI_pp0p0_c20240930__us-gaap--FairValueByFairValueHierarchyLevelAxis__us-gaap--FairValueInputsLevel12And3Member__us-gaap--FairValueByMeasurementFrequencyAxis__us-gaap--FairValueMeasurementsNonrecurringMember__us-gaap--FinancialInstrumentAxis__us-gaap--GoodwillMember_z1BBgtEwKPz3" style="border-bottom: Black 1pt solid; width: 9%; text-align: right" title="Assets fair value disclosure">3,034,110</td><td style="width: 1%; padding-bottom: 1pt; text-align: left"> </td><td style="width: 2%; padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; width: 1%; text-align: left">$</td><td id="xdx_987_eus-gaap--AssetsFairValueDisclosure_iI_pp0p0_d0_c20240930__us-gaap--FairValueByFairValueHierarchyLevelAxis__us-gaap--FairValueInputsLevel1Member__us-gaap--FairValueByMeasurementFrequencyAxis__us-gaap--FairValueMeasurementsNonrecurringMember__us-gaap--FinancialInstrumentAxis__us-gaap--GoodwillMember_zZqBSNOepWzb" style="border-bottom: Black 1pt solid; padding-bottom: 1pt; width: 9%; text-align: right" title="Assets fair value disclosure">-</td><td style="width: 1%; padding-bottom: 1pt; text-align: left"> </td><td style="width: 2%; padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; width: 1%; text-align: left">$</td><td id="xdx_98F_eus-gaap--AssetsFairValueDisclosure_iI_pp0p0_d0_c20240930__us-gaap--FairValueByFairValueHierarchyLevelAxis__us-gaap--FairValueInputsLevel2Member__us-gaap--FairValueByMeasurementFrequencyAxis__us-gaap--FairValueMeasurementsNonrecurringMember__us-gaap--FinancialInstrumentAxis__us-gaap--GoodwillMember_ztOXS8BbolBc" style="border-bottom: Black 1pt solid; padding-bottom: 1pt; width: 9%; text-align: right" title="Assets fair value disclosure">-</td><td style="width: 1%; padding-bottom: 1pt; text-align: left"> </td><td style="width: 2%; padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; width: 1%; text-align: left">$</td><td id="xdx_983_eus-gaap--AssetsFairValueDisclosure_iI_pp0p0_c20240930__us-gaap--FairValueByFairValueHierarchyLevelAxis__us-gaap--FairValueInputsLevel3Member__us-gaap--FairValueByMeasurementFrequencyAxis__us-gaap--FairValueMeasurementsNonrecurringMember__us-gaap--FinancialInstrumentAxis__us-gaap--GoodwillMember_z0ZUXErFogO3" style="border-bottom: Black 1pt solid; width: 9%; text-align: right" title="Assets fair value disclosure">3,034,110</td><td style="width: 1%; padding-bottom: 1pt; text-align: left"> </td> </tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 2.5pt">Total</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_98F_eus-gaap--AssetsFairValueDisclosure_iI_pp0p0_c20240930__us-gaap--FairValueByFairValueHierarchyLevelAxis__us-gaap--FairValueInputsLevel12And3Member__us-gaap--FairValueByMeasurementFrequencyAxis__us-gaap--FairValueMeasurementsNonrecurringMember_ztUqhCOzKlL7" style="border-bottom: Black 2.5pt double; text-align: right" title="Assets fair value disclosure">3,034,110</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_982_eus-gaap--AssetsFairValueDisclosure_iI_pp0p0_d0_c20240930__us-gaap--FairValueByFairValueHierarchyLevelAxis__us-gaap--FairValueInputsLevel1Member__us-gaap--FairValueByMeasurementFrequencyAxis__us-gaap--FairValueMeasurementsNonrecurringMember_zWjzHpdkZPA3" style="border-bottom: Black 2.5pt double; padding-bottom: 2.5pt; text-align: right" title="Assets fair value disclosure">-</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_980_eus-gaap--AssetsFairValueDisclosure_iI_pp0p0_d0_c20240930__us-gaap--FairValueByFairValueHierarchyLevelAxis__us-gaap--FairValueInputsLevel2Member__us-gaap--FairValueByMeasurementFrequencyAxis__us-gaap--FairValueMeasurementsNonrecurringMember_zeaZ67gEhYJb" style="border-bottom: Black 2.5pt double; padding-bottom: 2.5pt; text-align: right" title="Assets fair value disclosure">-</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_986_eus-gaap--AssetsFairValueDisclosure_iI_pp0p0_c20240930__us-gaap--FairValueByFairValueHierarchyLevelAxis__us-gaap--FairValueInputsLevel3Member__us-gaap--FairValueByMeasurementFrequencyAxis__us-gaap--FairValueMeasurementsNonrecurringMember_zchaAV4E98e9" style="border-bottom: Black 2.5pt double; text-align: right" title="Assets fair value disclosure">3,034,110</td><td style="padding-bottom: 2.5pt; text-align: left"> </td> </tr> </table>   <p style="font: 10pt Times New Roman,

Times, Serif; margin: 0pt 0; text-align: justify">The fair value of goodwill was determined based on the discounted cash flow method, which is an income approach, which required the use of inputs that were unobservable in the marketplace (Level 3), including a discount rate that would be used by a market participant, projections of revenues and cash flows with the revised projections reflecting the increase in freight and storage costs in the current interim quarter, among others.   Revenue recognition   The Company recognizes revenues from service and product sales, net of promotional discounts and return allowances, when the following revenue recognition criteria are met: a contract has been identified, separate performance obligations are identified, the transaction price is determined, the transaction price is allocated to separate performance obligations and revenue is recognized upon satisfying each performance obligation. The Company transfers the risk of loss or damage upon shipment or completion of service, therefore, revenue from product sales is recognized when it is shipped to the customer and the revenue from services is recognized upon completion of services. Return allowances, which reduce product revenue by the Company's best estimate of expected product returns, are estimated using historical experience.   The Company evaluates the criteria of ASC 606 - Revenue Recognition Principal Agent Considerations in determining whether it is appropriate to record the gross amount of product sales and related costs or the net amount earned as commissions. Generally, when the Company is primarily responsible for fulfilling the promise to provide a specified good or service and the Company has discretion in establishing the price, revenue is recorded at gross.   Payments received prior to the delivery of goods to customers are recorded as customer deposits.   The Company periodically provides incentive offers to its customers to encourage purchases. Such offers include current discount offers, such as percentage discounts off current purchases and other similar offers. Current discount offers, when accepted by the Company's customers, are treated as a reduction to the purchase price of the related transaction.   Sales discounts are recorded in the period in which the related sales are recorded. Sales return allowances are estimated based on historical amounts and are recorded upon recognizing the related sales. Shipping and handling costs are recorded as selling expenses.   Advertising costs   Advertising costs are expensed as incurred. Total advertising and promotional costs included in selling and fulfillment expenses for the three months ended September 30, 2024 and 2023 were $651,125 and $1,570,742, respectively.   Cost of revenue   Cost of revenue mainly consists of costs for purchases of products, net of purchase discounts and rebates, and related inbound freight and delivery fees.   Operating expenses   Operating expenses, which consist of selling and fulfillment and general and administrative expenses, are expensed as incurred. Vendor warranty credits resulting from refund of returns on quality issues are recorded to offset merchant selling fees. During the three months ended September 30, 2024 and 2023, the Company did not have any vendor credits.   Inventory, net   Inventory consists of finished goods ready for sale and is stated at the lower of cost or market. The Company values its inventory using the weighted average costing method. The Company's policy is to include as a part of inventory and cost of goods sold any freight incurred to ship the product from its vendors to warehouses. Outbound freight costs related to shipping costs to customers are considered periodic costs and are reflected in selling and fulfillment expenses. The Company regularly reviews inventory and considers forecasts of future demand, market conditions and product obsolescence.   If the estimated realizable value of the inventory is less than cost, the Company makes provisions in order to reduce its carrying value to its estimated market value. The Company also reviews inventory for slow moving inventory and obsolescence and records allowance for obsolescence.   Debt Issuance Costs   Costs incurred in connection with the issuance of debt are deferred and amortized as interest expense over the term of the related debt using the effective interest method. To the extent that the debt is outstanding, these amounts are reflected in the unaudited condensed consolidated balance sheets as direct deductions from the carrying amount of the outstanding borrowings.   Equity offering costs   The Company capitalizes certain legal, accounting and other third-party fees that are directly related to an equity financing that is probable of successful completion until such financing is consummated. After consummation of an equity financing, these costs are recorded as a reduction of the proceeds received as a result of the offering. Should a planned equity financing be abandoned, terminated or significantly delayed, the deferred offering costs are immediately written off to operating expenses in the consolidated statements of operations and comprehensive income (loss) in the period of determination. For the years ended June 30, 2024, $1,756,913 were recorded as deferred offering costs and reclassed to additional paid in capital upon closing of the offering. As of September 30, 2024 and June 30, 2024, there were no deferred offering costs included in the consolidated balance sheets.   Segment reporting   The Company follows ASC 280, Segment Reporting. The Company's chief operating decision maker, the Chief Executive Officer, reviews the consolidated results of operations when making decisions about allocating resources and assessing the performance of the Company as a whole and, hence, the Company has only one reportable segment. The Company does not distinguish between markets or segments for the purpose of internal reporting. For the three months ended September 30, 2024 and 2023, sales through Amazon to Canada and other foreign countries were approximately <span id="xdx_907_eus-gaap--ConcentrationRiskPercentage1_dp_c20240701__20240930__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--SalesRevenueNetMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember__srt--MajorCustomersAxis__custom--AmazonSalesToCanadaAndOtherForeignCountriesMember_zdTspvhEHfNb" title="Concentration risk, percentage">13.4% and <span id="xdx_900_eus-gaap--ConcentrationRiskPercentage1_dp_c20230701__20230930__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--SalesRevenueNetMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember__srt--MajorCustomersAxis__custom--AmazonSalesToCanadaAndOtherForeignCountriesMember_zePW0SQgk4Db" title="Concentration risk, percentage">8.2% of the Company's total sales. During the three months ended September 30, 2024, sales of hydroponic products, including ventilation and grow light systems, was approximately <span id="xdx_90A_eus-gaap--ConcentrationRiskPercentage1_dp_c20240701__20240930__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--SalesRevenueNetMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember__srt--ProductOrServiceAxis__custom--HydroponicProductsMember_zaGVzkspppI1" title="Concentration risk, percentage">17.2% of the Company's total sales and the remaining <span id="xdx_90A_eus-gaap--ConcentrationRiskPercentage1_dp_c20240701__20240930__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--SalesRevenueNetMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember__srt--ProductOrServiceAxis__custom--GeneralGardeningHomeGoodsAndOtherProductsAndAccessoriesMember_zj03itDVTpx2" title="Concentration risk, percentage">82.8% consisted of general gardening, home goods, and other products and accessories. During the three months ended September 30, 2023, sales of hydroponic products, including ventilation and grow light systems, were approximately <span id="xdx_90B_eus-gaap--ConcentrationRiskPercentage1_dp_c20230701__20230930__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--SalesRevenueNetMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember__srt--ProductOrServiceAxis__custom--HydroponicProductsMember_zQi6wpVaJSde" title="Concentration risk, percentage">16.8% of the Company's total sales and the remaining <span id="xdx_906_eus-gaap--ConcentrationRiskPercentage1_dp_c20230701__20230930__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--SalesRevenueNetMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember__srt--ProductOrServiceAxis__custom--GeneralGardeningHomeGoodsAndOtherProductsAndAccessoriesMember_zxlLXv8kh7y" title="Concentration risk, percentage">83.2% consisted of general gardening, home goods and other products and accessories. As of September 30, 2024 and June 30, 2024, the Company had approximately $1.6 million and $1.9 million of inventory stored in China. The Company's majority of long-lived assets are located in California, United States, majority of the deferred tax assets are US related, and a majority of the Company's revenues are derived from within the United States.   Leases   The Company records right-of-use ("ROU") assets and related lease obligations on the balance sheet.   ROU assets represent our right to use an underlying asset for the lease terms and lease liabilities represent our obligation to make lease payments arising from the lease. Operating lease ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. As the Company's leases do not provide an implicit rate, the Company

generally uses its incremental borrowing rate based on the estimated rate of interest for collateralized borrowing over a similar term of the lease payments at commencement date. The operating lease ROU asset also includes any lease payments made and excludes lease incentives. Lease expense for lease payments is recognized on a straight-line basis over the lease term.   Stock-based Compensation   The Company applies ASC No. 718, "Compensation-Stock Compensation," which requires that share-based payment transactions with employees and nonemployees, upon adoption of ASU 2018-07, be measured based on the grant date fair value of the equity instrument and recognized as compensation expense over the requisite service period, with a corresponding addition to equity. Under this method, compensation costs related to employee share options or similar equity instruments is measured at the grant date based on the fair value of the award and is recognized over the period during which an employee is required to provide service in exchange for the award, which generally is the vesting period. In addition to the requisite service period, the Company also evaluates the performance condition and market condition under ASC 718-10-20. For an award which contains both a performance and a market condition, and where both conditions must be satisfied for the award to vest, the market condition is incorporated into the fair value of the award, and that fair value is recognized over the employee's requisite service period or nonemployee's vesting period if it is probable the performance condition will be met. If the performance condition is ultimately not met, compensation costs related to the award should not be recognized (or should be reversed) because the vesting condition in the award has not been satisfied.   The Company will recognize forfeitures of such equity-based compensation as they occur.   Income taxes   The Company accounts for income taxes under the asset and liability method. Deferred tax assets and liabilities are recognized for future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their perspective tax bases. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which the temporary differences are expected to be recovered or settled. 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. A valuation allowance must be established for deferred tax assets when it is more-likely-than-not (a probability level of more than 50%) that they will not be realized. Valuation allowances are recorded, when necessary, to reduce deferred tax assets to the amount expected to be realized.   The Company has analyzed filing positions in each of the federal and state jurisdictions where the Company is required to file income tax returns, as well as open tax years in such jurisdictions. The Company has identified the U.S. federal jurisdiction, and the states of Nevada and California, as its "major" tax jurisdictions. However, the Company has certain tax attribute carryforwards which will remain subject to review and adjustment by the relevant tax authorities until the statute of limitations closes with respect to the year in which such attributes are utilized.   The Company believes that our income tax filing positions and deductions will be sustained on audit and does not anticipate any adjustments that will result in a material change to its financial position. Therefore, no reserves for uncertain income tax positions have been recorded pursuant to ASC 740, Income Taxes. The Company's policy for recording interest and penalties associated with income-based tax audits is to record such items as a component of income taxes.   Commitments and contingencies   In the ordinary course of business, the Company is subject to certain contingencies, including legal proceedings and claims arising out of the business that relate to a wide range of matters, such as government investigations and tax matters. The Company recognizes a liability for such contingency if it determines it is probable that a loss has occurred and a reasonable estimate of the loss can be made. The Company may consider many factors in making these assessments including historical and specific facts and circumstances of each matter.   Earnings per share   Basic earnings per share is computed by dividing net income attributable to holders of common stock by the weighted average number of shares of common stock outstanding during the year. Diluted earnings per share reflect the potential dilution that could occur if securities to issue common stock were exercised.   Recently issued accounting pronouncements   In December 2023, The FASB issued ASU 2023-09, Improvements to Income Tax Disclosures. Under this ASU, public business entities must annually "(1) disclose specific categories in the rate reconciliation and (2) provide additional information for reconciling items that meet a quantitative threshold (if the effect of those reconciling items is equal to or greater than 5 percent of the amount computed by multiplying pretax income [or loss] by the applicable statutory income tax rate)." This ASU's amendments are effective for public business entities for annual periods beginning after December 15, 2024. For entities other than public business entities, the amendments are effective for annual periods beginning after December 15, 2025. Entities are permitted to early adopt the standard "for annual financial statements that have not yet been issued or made available for issuance." The amendments should be applied on a prospective basis. Retrospective application is permitted. The Company does not expect the adoption of this standard to have a material impact on its consolidated financial statements.   In November 2023, The FASB issued ASU 2023-07, Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures. The amendments apply to all public entities that are required to report segment information in accordance with Topic 280, Segment Reporting. The amendments in this ASU are intended to improve reportable segment disclosure requirements primarily through enhanced disclosures about significant segment expenses. The key amendments: 1. Require that a public entity disclose, on an annual and interim basis, significant segment expenses that are regularly provided to the chief operating decision maker (CODM) and included within each reported measure of segment profit or loss. 2. Require that a public entity disclose, on an annual and interim basis, an amount for other segment items by reportable segment and a description of its composition. The other segment items category is the difference between segment revenue less the significant expenses disclosed and each reported measure of segment profit or loss. 3. Require that a public entity provide all annual disclosures about a reportable segment's profit or loss and assets currently required by FASB Accounting Standards Codification® Topic 280, Segment Reporting, in interim periods. 4. Clarify that if the CODM uses more than one measure of a segment's profit or loss in assessing segment performance and deciding how to allocate resources, a public entity may report one or more of those additional measures of segment profit. However, at least one of the reported segment profit or loss measures (or the single reported measure, if only one is disclosed) should be the measure that is most consistent with the measurement principles used in measuring the corresponding amounts in the public entity's consolidated financial statements. 5. Require that a public entity disclose the title and position of the CODM and an explanation of how the CODM uses the reported measure(s) of segment profit or loss in assessing segment performance and deciding how to allocate resources. 6. Require that a public entity that has a single reportable segment provide all the disclosures required by the amendments in the ASU and all existing segment disclosures in Topic 280. This ASU is effective for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024. Early adoption is permitted. A public entity should apply the amendments retrospectively to all prior periods presented in the financial statements. Upon transition, the segment expense categories and amounts disclosed in the prior periods should be based on the significant segment expense categories identified and disclosed in the period of adoption. The Company does not expect the adoption of this standard to have a material impact on its consolidated financial statements.   In October 2023, the FASB issued ASU 2023-06, Disclosure Improvements: Codification Amendments in Response to the SEC's Disclosure Update and Simplification Initiative. This ASU incorporates certain U.S. Securities and Exchange Commission (SEC) disclosure requirements into the FASB Accounting Standards Codification™ ("Codification"). The amendments in the ASU are expected to clarify or improve disclosure and presentation requirements of a variety of Codification Topics, allow users to more easily compare entities subject to the SEC's existing disclosures with those entities that were not previously subject to the requirements, and align the requirements in the Codification with the SEC's regulations. In SEC Release No. 33-10532, Disclosure Update and Simplification, issued August 17, 2018, the SEC referred certain of its disclosure requirements that overlap with, but require incremental information to, generally accepted accounting principles to the FASB for potential incorporation into the Codification. The ASU incorporates into the Codification 14 of the 27 disclosures referred by the SEC. They modify the disclosure or presentation requirements of a variety of Topics in the Codification. The requirements are relatively narrow in nature. Some of the amendments represent clarifications to, or technical corrections of, the current requirements. Because of the variety of Topics amended, a broad range of entities may be affected by one or more of those amendments. For entities subject to the SEC's existing disclosure requirements and for entities required to file or furnish financial statements with or to the SEC in preparation for the sale of or for purposes of issuing securities that are not subject to contractual restrictions on transfer, the effective date for each amendment will be the date on which the SEC removes that related disclosure from its rules. For all other entities, the amendments will be effective two years later. However, if by June 30, 2027, the SEC has not removed the related disclosure from its regulations, the amendments will be removed from the Codification and not become effective for any entity. The Company does not expect the adoption of this standard to have a material impact on its consolidated financial statements.   In September 2022, FASB issued ASU 2022-04, Liabilities—Supplier Finance Programs (Subtopic 405-50): Disclosure of Supplier Finance Program Obligations. The amendments in this ASU require that a company that uses a supplier finance program in connection with the purchase of goods or services disclose sufficient information about the program to allow a user of financial statements to understand the program's nature, activity during the period, changes from period to period, and potential magnitude. ASU 2022-04 is effective for fiscal years, including interim periods within those fiscal years, beginning after December 15, 2022, except for the rollforward of the supplier finance program obligations, which is effective for fiscal years beginning after December 15, 2023. Early adoption is permitted. An entity should apply ASU No. 2022-04 retrospectively to all periods in which a balance sheet is presented, except for the obligation rollforward, which should be applied prospectively. The adoption of this standard did not have a material impact on the Company's consolidated financial statements.   In June 2022, FASB issued ASU 2022-03, Fair Value Measurement (Topic 820): Fair Value Measurement of Equity Securities Subject to Contractual Sale Restrictions. The amendments in this ASU clarify the guidance in ASC 820 on the fair value measurement of an equity security that is subject to a contractual sale restriction and require specific disclosures related to such an equity security. This standard is effective for fiscal years beginning after December 15, 2024. The Company does not expect the adoption of this standard to have a material impact on its consolidated financial statements.   In March 2020 and January 2021, the FASB issued ASU No. 2020-04, Reference Rate Reform (Topic 848): Facilitation of the Effects of Reference Rate Reform on Financial Reporting and ASU No. 2021-01, Reference Rate Reform (Topic 848): Scope, respectively (collectively, "Topic 848"). Topic 848 provides optional expedients and exceptions for applying GAAP to contracts, hedging relationships and

*other transactions that reference the London Interbank Offered Rate ("LIBOR") or another reference rate expected to be discontinued because of reference rate reform. The expedients and exceptions provided by Topic 848 are effective for all entities as of March 12, 2020 through December 31, 2022. In December 2022, the FASB issued ASU 2022-06, Reference Rate reform (Topic 848): Deferral of the Sunset Date of Topic 848, which deferred the sunset date of Topic 848, Reference Rate Reform to December 31, 2024, after which entities will no longer be permitted to apply the relief in Topic 848. The Company does not expect the adoption of this standard to have a material impact on the Company's consolidated financial statements.   In August 2020, the FASB issued ASU 2020-06, "Debt – Debt with Conversion and Other Options (Subtopic 470-20) and Derivatives and Hedging – Contracts in Entity's Own Equity (Subtopic 815-40)." This ASU reduces the number of accounting models for convertible debt instruments and convertible preserved stock, as well as amend the guidance for the derivatives scope exception for contracts in an entity's own equity to reduce form-over-substance-based accounting conclusions. In addition, this ASU improves and amends the related EPS guidance. This standard is effective for the Company on July 1, 2024, including interim periods within those fiscal years. Adoption is either a modified retrospective method or a fully retrospective method of transition. The adoption of this standard did not have a material impact on the Company's consolidated financial statements.   The Company does not believe other recently issued but not yet effective accounting standards, if currently adopted, would have a material effect on the consolidated financial position, statements of operations and cash flows.   Subsequent events   The Company evaluated subsequent events and transactions that occurred after the balance sheet date through the date that the consolidated financial statements are available to be issued. Material subsequent events that required recognition or additional disclosure in the unaudited condensed consolidated financial statements are presented.   Basis of presentation   The unaudited condensed consolidated financial statements include the accounts of the Company and its subsidiaries and VIE and have been prepared in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP") and the requirements of the U.S. Securities and Exchange Commission ("SEC") for interim reporting. As permitted under those rules, certain footnotes or other financial information that are normally required by U.S. GAAP can be condensed or omitted. These unaudited condensed consolidated financial statements have been prepared on the same basis as its annual consolidated financial statements and, in the opinion of management, reflect all adjustments, consisting only of normal recurring adjustments, which are necessary for the fair statement of the Company's financial information. These interim results are not necessarily indicative of the results to be expected for the fiscal year ending June 30, 2025, or for any other interim period or for any other future year. All intercompany balances and transactions have been eliminated in consolidation.   These unaudited condensed consolidated financial statements should be read in conjunction with the Company's audited consolidated financial statements and the notes thereto included in the Annual Report for the year ended June 30, 2024, which are included in Form 10-K filed with the SEC on September 20, 2024.   Principles of Consolidation   The unaudited condensed consolidated financial statements include the accounts of the Company and its subsidiaries, E Marketing Solution Inc., Global Product Marketing Inc., Global Social Media, LLC, and Anivia Limited and its subsidiaries and VIE, including Fly Elephant Limited, Dayourenzai (Shenzhen) Technology Co., Ltd., and Daheshou (Shenzhen) Information Technology Co., Ltd. All inter-company balances and transactions have been eliminated.   Prior Period Reclassification   Certain prior period amounts in the unaudited condensed statements of cash flows have been reclassified to conform to the current period presentation, including reclassifications made in the presentation of cash flows from operating activities. These reclassifications had no impact on the prior year net loss or stockholders' equity.   Emerging Growth Company Status   The company is an "emerging growth company," as defined in Section 2(a) of the Securities Act of 1933, as amended, (the "Securities Act"), as modified by the Jumpstart Our Business Startups Act of 2012, (the "JOBS Act"), and it may take advantage of certain exemptions from various reporting requirements that are applicable to other public companies that are not emerging growth companies including, but not limited to, not being required to comply with the auditor attestation requirements of Section 404 of the Sarbanes-Oxley Act, reduced disclosure obligations regarding executive compensation in its periodic reports and proxy statements, and exemptions from the requirements of holding a nonbinding advisory vote on executive compensation and shareholder approval of any golden parachute payments not previously approved.   Further, Section 102(b)(1) of the JOBS Act exempts emerging growth companies from being required to comply with new or revised financial accounting standards until private companies (that is, those that have not had a Securities Act registration statement declared effective or do not have a class of securities registered under the Exchange Act) are required to comply with the new or revised financial accounting standards. The JOBS Act provides that a company can elect to opt out of the extended transition period and comply with the requirements that apply to non-emerging growth companies but any such election to opt out is irrevocable. The company has elected not to opt out of such extended transition period which means that when a standard is issued or revised and it has different application dates for public or private companies, the company, as an emerging growth company, can adopt the new or revised standard at the time private companies adopt the new or revised standard. This may make comparison of the company's financial statements with another public company which is neither an emerging growth company nor an emerging growth company which has opted out of utilizing the emerging growth company reduced reporting requirements difficult.   Use of estimates and assumptions   The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the amounts of assets and liabilities reported and disclosures of contingent assets and liabilities as of the date of the financial statements and the reported amounts of revenues and expenses during the periods presented. It is at least reasonably possible that the estimate of the effect of a condition, situation or set of circumstances that existed at the date of the financial statements, which management considered in formulating its estimate, could change in the near term due to one or more future confirming events. Accordingly, the actual results could differ significantly from those estimates.   Foreign currency translation and transactions   The reporting and functional currency of iPower and its subsidiaries is the U.S. dollar (USD). iPower's WFOE and VIE in China uses the local currency, Renminbi ("RMB"), as its functional currency. Assets and liabilities of the VIE are translated at the current exchange rate as quoted by the People's Bank of China (the "PBOC") at the end of the period. Income and expense accounts are translated at the average translation rates and the equity accounts are translated at historical rates. Translation adjustments resulting from this process are included in accumulated other comprehensive income (loss) in the statement of changes in stockholders' equity. Transaction gains and losses that arise from exchange rate fluctuations on transactions denominated in a currency other than the functional currency are included in the results of operations as incurred.   The balance sheet amounts of the VIE, with the exception of equity, on September 30, 2024, were translated at 7.0181 RMB to $1.00. The equity accounts were stated at their historical rates. The average translation rates applied to statements of operations and comprehensive income (loss) accounts for the three months ended September 30, 2024 was 7.1623 RMB to $1.00. Cash flows were also translated at average translation rates for the period and, therefore, amounts reported on the statement of cash flows would not necessarily agree with changes in the corresponding balances on the unaudited condensed consolidated balance sheet.   7.0181 7.1623 Cash and cash equivalents   Cash and cash equivalents consist of amounts held as cash on hand and financial institution and financial service company deposits.   From time to time, the Company may maintain bank balances in interest bearing accounts in excess of the $250,000, which is currently the maximum amount insured by the FDIC for interest bearing accounts (there is currently no insurance limit for deposits in noninterest bearing accounts). The Company has not experienced any losses with respect to cash. Management believes our Company is not exposed to any significant credit risk with respect to its cash.   Accounts receivable, net   During the ordinary course of business, the Company extends unsecured credit to its customers. Accounts receivable are stated at the amount the Company expects to collect from customers, which includes the amount withheld by sales channel partners and refundable to the Company. Based on historical and expected loss rate and status of negotiations with the sales channel partner, management reviews its accounts receivable balances each reporting period to determine if an allowance for credit loss is required.   The Company evaluates the creditworthiness of all of its customers individually before accepting them and continuously monitors the recoverability of accounts receivable. If there are any indicators that a customer may not make payment, the Company may consider making provision for non-collectability for that particular customer. At the same time, the Company may cease further sales or services to such customer. The following are some of the factors that the Company develops allowance for credit losses: *
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<td style="width: 24px"> </td> <td style="width: 24px">·</td> <td>the customer fails to comply with its payment schedule;</td></tr> <tr style="vertical-align: top"> <td> </td> <td> </td> <td> </td> <td> </td></tr> <tr style="vertical-align: top"> <td> </td> <td>·</td> <td>the customer is in serious financial difficulty;</td></tr> <tr style="vertical-align: top"> <td> </td> <td> </td> <td> </td></tr> <tr style="vertical-align: top"> <td> </td> <td>·</td> <td>a significant dispute with the customer has occurred regarding job progress or other matters;</td></tr> <tr style="vertical-align: top"> <td> </td> <td> </td> <td> </td></tr> <tr style="vertical-align: top"> <td> </td> <td>·</td> <td>the customer breaches any of its contractual obligations;</td></tr> <tr style="vertical-align: top"> <td> </td> <td> </td> <td> </td></tr> <tr style="vertical-align: top"> <td> </td> <td>·</td> <td>the customer appears to be financially distressed due to economic or legal factors;</td></tr> <tr style="vertical-align: top"> <td> </td> <td> </td> <td> </td></tr> <tr style="vertical-align: top"> <td> </td> <td> </td> <td>·</td> <td>the business between the customer and the Company is not active; or</td></tr> <tr style="vertical-align: top"> <td> </td> <td> </td> <td> </td></tr> <tr style="vertical-align: top"> <td> </td> <td>·</td> <td>other objective evidence indicates non-collectability of the accounts receivable.</td></tr> </table>   Accounts receivable are recognized and carried at carrying amount less an allowance for credit losses, if any. The Company maintains an allowance for credit losses resulting from the inability of its customers to make required payments based on contractual terms. The Company reviews the collectability of its receivables on a regular and ongoing basis. The Company has also included in calculation of allowance for credit losses the potential impact of the COVID-19 pandemic on our customers' businesses and their ability to pay their accounts receivable. After all attempts to collect a receivable have failed, the receivable is written off against the allowance. The Company also considers external factors to the specific customer, including current conditions and forecasts of economic conditions, including the potential impact of the COVID-19 pandemic. In the event we recover amounts previously written off, we will reduce the specific allowance for credit losses. In late October 2024, the Company determined that the collectability of certain shortage claim receivables from Amazon was remote so recorded additional allowance for credit losses of approximately $1.4 million for the quarter ended September 30, 2024.   1400000 Equity method investment   The Company accounts for its ownership interest in Box Harmony, a <span id="xdx_903_eus-gaap--EquityMethodInvestmentOwnershipPercentage_iI_dp_c20240930__srt--ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis__custom--BoxHarmonyMember_zGT4AOrJ5XVc" title="Ownership interest">40% owned joint venture, following the equity method of accounting, in accordance with ASC 323, Investments — Equity Method and Joint Ventures. Under this method, the carrying cost is initially recorded at cost and then increased or decreased by recording its percentage of gain or loss in Box Harmony's statement of operations and a corresponding charge or credit to the carrying value of the asset.   0.40 Variable interest entities   On February 15, 2022, the Company acquired 100% of the ordinary shares of Anivia and its subsidiaries, including Daheshou (Shenzhen) Information Technology Co., Ltd., a company organized under the Laws of the PRC ("DHS"). Pursuant to the terms of the Agreements, the Company does not have direct ownership in DHS but is actively involved in DHS's operations as the sole manager to direct the activities and significantly impact DHS's economic performance. DHS's operational funding has been provided by the Company following the February 15, 2022 acquisition. During the term of the Agreements, the Company bears all the risk of loss and has the right to receive all of the benefits from DHS. As such, based on the determination that the Company is the primary beneficiary of DHS, in accordance with ASC 810-10-25-38A through 25-38J, DHS is considered a VIE of the Company and the financial statements of DHS have been consolidated from the date such control existed, February 15, 2022.   Goodwill   Goodwill represents the excess of the purchase price over the fair value of assets acquired and liabilities assumed. The Company accounts for goodwill under ASC Topic 350, Intangibles-Goodwill and Other.   Goodwill is not amortized but is reviewed for potential impairment on an annual basis, or if events or circumstances indicate a potential impairment, at the reporting unit level. The Company's review for impairment includes an assessment of qualitative factors to determine whether it is more likely than not that the fair value of a reporting unit is less than its carrying value, including goodwill. If it is determined that it is more likely than not that the fair value of a reporting unit is less than its carrying value, including goodwill, a quantitative goodwill impairment test is performed, which compares the fair value of the reporting unit with its carrying amounts, including goodwill. If the fair value of the reporting unit exceeds its carrying amount, goodwill of the reporting unit is considered not impaired. However, if the carrying amount of the reporting unit exceeds its fair value, an impairment loss will be recognized in an amount equal to that excess, limited to the total amount of goodwill allocated to that reporting unit.   During the three months ended September 30, 2024 and 2023, the Company performed a qualitative goodwill impairment analysis following the steps laid out in ASC 350-20-35-3C and noted no goodwill impairment. As of September 30, 2024 and June 30, 2024, the goodwill balance amounted to $3,034,110.   3034110 3034110 Intangible Assets, net   Finite life intangible assets at September 30, 2024 include covenant not to compete, supplier relationship, and software recognized as part of the acquisition of Anivia. Intangible assets are recorded at the estimated fair value of these items at the date of acquisition, February 15, 2022. Intangible assets are amortized on a straight-line basis over their estimated useful life as follows: <table cellpadding="0" cellspacing="0" id="xdx_889_ecustom--ScheduleOfIntangibleAssetsUsefulLivesTableTextBlock_zDnCIcf5woJ6" style="font: 10pt Times New Roman, Times, Serif; width: 61%; border-collapse: collapse" summary="xdx: Disclosure - Basis of Presentation and Summary of significant accounting policies (Details - Useful lives)"> <tr style="vertical-align: bottom"> <td> Schedule of estimated useful life</td> <td> </td> <td> </td> <td style="text-align: center"> </td></tr> <tr style="vertical-align: bottom"> <td> </td> <td> </td> <td> </td> <td style="border-bottom: black 1pt solid; text-align: center">Useful Life</td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="width: 35%">Covenant Not to Compete</td> <td style="width: 1%"> </td> <td style="width: 25%; text-align: center"><span id="xdx_90D_eus-gaap--FiniteLivedIntangibleAssetUsefulLife_iI_dtY_c20240930__us-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__us-gaap--NoncompeteAgreementsMember_zWJEr6XaZEV2" title="Intangible asset, useful life">10 years</td></tr> <tr style="vertical-align: bottom; background-color: White"> <td>Supplier relationship</td> <td> </td> <td style="text-align: center"><span id="xdx_90E_eus-gaap--FiniteLivedIntangibleAssetUsefulLife_iI_dtY_c20240930__us-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__custom--SupplierRelationshipMember_zZzx8eQ47mjh" title="Intangible asset, useful life">6 years</td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td>Software</td> <td> </td> <td style="text-align: center"><span id="xdx_907_eus-gaap--FiniteLivedIntangibleAssetUsefulLife_iI_dtY_c20240930__us-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__custom--SoftwareMember_zWPGqCruwnT" title="Intangible asset, useful life">5 years</td></tr> </table>   The Company reviews the recoverability of long-lived assets, including intangible assets, when events or changes in circumstances occur that indicate the carrying value of the asset may not be recoverable. The assessment of possible impairment is based on the ability to recover the carrying value of the asset from the expected future pretax cash flows (undiscounted and without interest charges) of the related operations. If these cash flows are less than the carrying value of such asset, an impairment loss is recognized for the difference between estimated fair value and carrying value. The measurement of impairment requires management to make estimates of these cash flows related to long-lived assets, as well as other fair value determinations. As of September 30, 2024 and 2023, there were no indicators of impairment.   <table cellpadding="0" cellspacing="0" id="xdx_889_ecustom--ScheduleOfIntangibleAssetsUsefulLivesTableTextBlock_zDnCIcf5woJ6" style="font: 10pt Times New Roman, Times, Serif; width: 61%; border-collapse: collapse" summary="xdx: Disclosure - Basis of Presentation and Summary of significant accounting policies (Details - Useful lives)"> <tr style="vertical-align: bottom"> <td> Schedule of estimated useful life</td> <td> </td> <td style="text-align: center"> </td></tr> <tr style="vertical-align: bottom"> <td> </td> <td> </td> <td style="border-bottom: black 1pt solid; text-align: center">Useful Life</td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="width: 35%">Covenant Not to Compete</td> <td style="width: 1%"> </td> <td style="width: 25%; text-align: center"><span id="xdx_90D_eus-gaap--FiniteLivedIntangibleAssetUsefulLife_iI_dtY_c20240930__us-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__us-gaap--NoncompeteAgreementsMember_zWJEr6XaZEV2" title="Intangible asset, useful life">10 years</td></tr> <tr style="vertical-align: bottom; background-color: White"> <td>Supplier relationship</td> <td> </td> <td style="text-align: center"><span id="xdx_90E_eus-gaap--FiniteLivedIntangibleAssetUsefulLife_iI_dtY_c20240930__us-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__custom--SupplierRelationshipMember_zZzx8eQ47mjh" title="Intangible asset, useful life">6 years</td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td>Software</td> <td> </td> <td style="text-align: center"><span id="xdx_907_eus-gaap--FiniteLivedIntangibleAssetUsefulLife_iI_dtY_c20240930__us-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__custom--SoftwareMember_zWPGqCruwnT" title="Intangible asset, useful life">5 years</td></tr> </table> P10Y P6Y P5Y <span style="text-

decoration: underline">Fair values of financial instruments   ASC 825, "Disclosures about Fair Value of Financial Instruments," requires disclosure of fair value information about financial instruments. ASC 820, "Fair Value Measurements" defines fair value, establishes a framework for measuring fair value in generally accepted accounting principles, and expands disclosures about fair value measurements.   The carrying amounts of cash and cash equivalents, accounts receivable, accounts payable and all other current assets and liabilities approximate fair values due to their short-term nature.   For other financial instruments to be reported at fair value, the Company utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs to the extent possible. The Company determines the fair value of its financial instruments based on assumptions that market participants would use in pricing an asset or liability in the principal or most advantageous market. When considering market participant assumptions in fair value measurements, the following fair value hierarchy distinguishes between observable and unobservable inputs, which are categorized in one of the following levels: Level 1 – Inputs are unadjusted, quoted prices in active markets for identical assets or liabilities at the measurement date;   Level 2 – Inputs are observable, unadjusted quoted prices in active markets for similar assets or liabilities, unadjusted quoted prices for identical or similar assets or liabilities in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the related assets or liabilities; and   Level 3 – Unobservable inputs that are significant to the measurement of the fair value of the assets or liabilities that are supported by little or no market data.   The Company does not have any assets or liabilities measured at fair value on a recurring basis. We measure certain non-financial assets on a non-recurring basis, including goodwill. As a result of those measurements, as of September 30, 2024 and June 30, 2024, the Company had goodwill with a carry book value of $3,034,110, which approximated its fair value:</p> <table cellpadding="0" cellspacing="0" id="xdx_88A_eus-gaap--FairValueAssetsMeasuredOnNonrecurringBasisTextBlock_zLuIkIHI4Im2" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%" summary="xdx: Disclosure - Basis of Presentation and Summary of significant accounting policies (Details - Fair values of financial instruments)"> <tr style="vertical-align: bottom"> <td>Schedule of impairment charges</td><td> </td> <td colspan="2" style="text-align: right"> </td><td> </td><td> </td> <td colspan="2" style="text-align: right"> </td><td> </td><td> </td> <td colspan="2" style="text-align: right"> </td><td> </td><td> </td> <td colspan="2" style="text-align: right"> </td><td> </td> </tr> <tr style="vertical-align: bottom"> <td style="padding-bottom: 1pt"> </td><td style="padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; text-align: center">Total Fair
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width: 9%; text-align: right" title="Assets fair value disclosure">3,034,110</td><td style="width: 1%; padding-bottom: 1pt; text-align: left"> </td><td style="width: 2%; padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; width: 1%; text-align: left">$</td><td id="xdx_987_eus-gaap--AssetsFairValueDisclosure_iI_pp0p0_d0_c20240930__us-gaap--FairValueByFairValueHierarchyLevelAxis__us-gaap--FairValueInputsLevel1Member__us-gaap--FairValueByMeasurementFrequencyAxis__us-gaap--FairValueMeasurementsNonrecurringMember__us-gaap--FinancialInstrumentAxis__us-gaap--GoodwillMember_zZqBSNOepWzb" style="border-bottom: Black 1pt solid; padding-bottom: 1pt; width: 9%; text-align: right" title="Assets fair value disclosure">-</td><td style="width: 1%; padding-bottom: 1pt; text-align: left"> </td><td style="width: 2%; padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; width: 1%; text-align: left">$</td><td id="xdx_98F_eus-gaap--AssetsFairValueDisclosure_iI_pp0p0_d0_c20240930__us-gaap--FairValueByFairValueHierarchyLevelAxis__us-gaap--FairValueInputsLevel2Member__us-gaap--FairValueByMeasurementFrequencyAxis__us-gaap--FairValueMeasurementsNonrecurringMember__us-gaap--FinancialInstrumentAxis__us-gaap--GoodwillMember_ztOXS8BbolBc" style="border-bottom: Black 1pt solid; 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text-align: right" title="Assets fair value disclosure">3,034,110</td><td style="padding-bottom: 2.5pt; text-align: left"> </td> </tr> </table> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify">The fair value of goodwill was determined based on the discounted cash flow method, which is an income approach, which required the use of inputs that were unobservable in the marketplace (Level 3), including a discount rate that would be used by a market participant, projections of revenues and cash flows with the revised projections reflecting the increase in freight and storage costs in the current interim quarter, among others. </p> <p style="font: 10pt Times New Roman, Times, Serif; text-align: left; margin-top: 0pt; margin-right: 0; margin-bottom: 0pt"> </p> 3034110 3034110 <table cellpadding="0" cellspacing="0" id="xdx_88A_eus-gaap--FairValueAssetsMeasuredOnNonrecurringBasisTextBlock_zLuIkIHI4Im2" style="font: 10pt Times New Roman, Times, Serif; 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FairValueMeasurementsNonrecurringMember_zWjzHpdkZPA3" style="border-bottom: Black 2.5pt double; padding-bottom: 2.5pt; text-align: right" title="Assets fair value disclosure">-</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_980_eus-gaap--AssetsFairValueDisclosure_iI_pp0p0_d0_c20240930__us-gaap--FairValueByFairValueHierarchyLevelAxis__us-gaap--FairValueInputsLevel2Member__us-gaap--FairValueByMeasurementFrequencyAxis__us-gaap--FairValueMeasurementsNonrecurringMember_zeaZ67gEhYJb" style="border-bottom: Black 2.5pt double; padding-bottom: 2.5pt; text-align: right" title="Assets fair value disclosure">-</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_986_eus-gaap--AssetsFairValueDisclosure_iI_pp0p0_c20240930__us-gaap--FairValueByFairValueHierarchyLevelAxis__us-gaap--FairValueInputsLevel3Member__us-gaap--FairValueByMeasurementFrequencyAxis__us-gaap--FairValueMeasurementsNonrecurringMember_zchaAV4E98e9" style="border-bottom: Black 2.5pt double; text-align: right" title="Assets fair value disclosure">3,034,110</td><td style="padding-bottom: 2.5pt; text-align: left"> </td> </tr> </table> 3034110 0 0 3034110 3034110 0 0 3034110 Revenue recognition   The Company recognizes revenues from service and product sales, net of promotional discounts and return allowances, when the following revenue recognition criteria are met: a contract has been identified, separate performance obligations are identified, the transaction price is determined, the transaction price is allocated to separate performance obligations and revenue is recognized upon satisfying each performance obligation. The Company transfers the risk of loss or damage upon shipment or completion of service, therefore, revenue from product sales is recognized when it is shipped to the customer and the revenue from services is recognized upon completion of services. Return allowances, which reduce product revenue by the Company's best estimate of expected product returns, are estimated using historical experience.   The Company evaluates the criteria of ASC 606 - Revenue Recognition Principal Agent Considerations in determining whether it is appropriate to record the gross amount of product sales and related costs or the net amount earned as commissions. Generally, when the Company is primarily responsible for fulfilling the promise to provide a specified good or service and the Company has discretion in establishing the price, revenue is recorded at gross.   Payments received prior to the delivery of goods to customers are recorded as customer deposits.   The Company periodically provides incentive offers to its customers to encourage purchases. Such offers include current discount offers, such as percentage discounts off current purchases and other similar offers. Current discount offers, when accepted by the Company's customers, are treated as a reduction to the purchase price of the related transaction.   Sales discounts are recorded in the period in which the related sales are recorded. Sales return allowances are estimated based on historical amounts and are recorded upon recognizing the related sales. Shipping and handling costs are recorded as selling expenses.   Advertising costs   Advertising costs are expensed as incurred. Total advertising and promotional costs included in selling and fulfillment expenses for the three months ended September 30, 2024 and 2023 were $651,125 and $1,570,742, respectively.   651125 1570742 Cost of revenue   Cost of revenue mainly consists of costs for purchases of products, net of purchase discounts and rebates, and related inbound freight and delivery fees.   Operating expenses   Operating expenses, which consist of selling and fulfillment and general and administrative expenses, are expensed as incurred. Vendor warranty credits resulting from refund of returns on quality issues are recorded to offset merchant selling fees. During the three months ended September 30, 2024 and 2023, the Company did not have any vendor credits.   0 0 Inventory, net   Inventory consists of finished goods ready for sale and is stated at the lower of cost or market. The Company values its inventory using the weighted average costing method. The Company's policy is to include as a part of inventory and cost of goods sold any freight incurred to ship the product from its vendors to warehouses. Outbound freight costs related to shipping costs to customers are considered periodic costs and are reflected in selling and fulfillment expenses. The Company regularly reviews inventory and considers forecasts of future demand, market conditions and product obsolescence.   If the estimated realizable value of the inventory is less than cost, the Company makes provisions in order to reduce its carrying value to its estimated market value. The Company also reviews inventory for slow moving inventory and obsolescence and records allowance for obsolescence.   Debt Issuance Costs   Costs incurred in connection with the issuance of debt are deferred and amortized as interest expense over the term of the related debt using the effective interest method. To the extent that the debt is outstanding, these amounts are reflected in the unaudited condensed consolidated balance sheets as direct deductions from the carrying amount of the outstanding borrowings.   Equity offering costs   The Company capitalizes certain legal, accounting and other third-party fees that are directly related to an equity financing that is probable of successful completion until such financing is consummated. After consummation of an equity financing, these costs are recorded as a reduction of the proceeds received as a result of the offering. Should a planned equity financing be abandoned, terminated or significantly delayed, the deferred offering costs are immediately written off to operating expenses in the consolidated statements of operations and comprehensive income (loss) in the period of determination. For the years ended June 30, 2024, $1,756,913 were recorded as deferred offering costs and reclassed to additional paid in capital upon closing of the offering. As of September 30, 2024 and June 30, 2024, there were no deferred offering costs included in the consolidated balance sheets.   Segment reporting   The Company follows ASC 280, Segment Reporting. The Company's chief operating decision maker, the Chief Executive Officer, reviews the consolidated results of operations when making decisions about allocating resources and assessing the performance of the Company as a whole and, hence, the Company has only one reportable segment. The Company does not distinguish between markets or segments for the purpose of internal reporting. For the three months ended September 30, 2024 and 2023, sales through Amazon to Canada and other foreign countries were approximately <span id="xdx_907_eus-gaap--ConcentrationRiskPercentage1_dp_c20240701__20240930__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--SalesRevenueNetMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember__srt--MajorCustomersAxis__custom--AmazonSalesToCanadaAndOtherForeignCountriesMember_zdTspvhEHfNb" title="Concentration risk, percentage">13.4% and <span id="xdx_900_eus-gaap--ConcentrationRiskPercentage1_dp_c20230701__20230930__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--SalesRevenueNetMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember__srt--MajorCustomersAxis__custom--AmazonSalesToCanadaAndOtherForeignCountriesMember_zePW0SOgk4Db" title="Concentration risk, percentage">8.2% of the Company's total sales. During the three months ended September 30, 2024, sales of hydroponic products, including ventilation and grow light systems, was approximately <span id="xdx_90A_eus-gaap--ConcentrationRiskPercentage1_dp_c20240701__20240930__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--SalesRevenueNetMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember__srt--ProductOrServiceAxis__custom--HydroponicProductsMember_zaGVzkspppI1" title="Concentration risk, percentage">17.2% of the Company's total sales and the remaining <span id="xdx_90A_eus-gaap--ConcentrationRiskPercentage1_dp_c20240701__20240930__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--SalesRevenueNetMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember__srt--ProductOrServiceAxis__custom--GeneralGardeningHomeGoodsAndOtherProductsAndAccessoriesMember_zj03itDVTpx2" title="Concentration risk, percentage">82.8% consisted of general gardening, home goods, and other products and accessories. During the three months ended September 30, 2023, sales of hydroponic products, including ventilation and grow light systems, were approximately <span id="xdx_90B_eus-gaap--ConcentrationRiskPercentage1_dp_c20230701__20230930__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--SalesRevenueNetMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember__srt--ProductOrServiceAxis__custom--HydroponicProductsMember_zQi6wpVaJSde" title="Concentration risk, percentage">16.8% of the Company's total sales and the remaining <span id="xdx_906_eus-gaap--ConcentrationRiskPercentage1_dp_c20230701__20230930__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--SalesRevenueNetMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember__srt--ProductOrServiceAxis__custom--GeneralGardeningHomeGoodsAndOtherProductsAndAccessoriesMember_zxlLXv8kh7y" title="Concentration risk, percentage">83.2% consisted of general gardening, home goods and other products and accessories. As of September 30, 2024 and June 30, 2024, the Company had approximately $1.6 million and $1.9 million of inventory stored in China. The Company's majority of long-lived assets are located in California, United States, majority of the deferred tax assets are US related, and a majority of the Company's revenues are derived from within the United States.   0.134 0.082 0.172 0.828 0.168 0.832 1600000 1900000 <p id="xdx_849_eus-gaap--LesseeLeasesPolicyTextBlock_zDQFjCkqhGTi" style="font: 10pt

Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify">Leases   The Company records right-of-use ("ROU") assets and related lease obligations on the balance sheet.   ROU assets represent our right to use an underlying asset for the lease terms and lease liabilities represent our obligation to make lease payments arising from the lease. Operating lease ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. As the Company's leases do not provide an implicit rate, the Company generally uses its incremental borrowing rate based on the estimated rate of interest for collateralized borrowing over a similar term of the lease payments at commencement date. The operating lease ROU asset also includes any lease payments made and excludes lease incentives. Lease expense for lease payments is recognized on a straight-line basis over the lease term.   Stock-based Compensation   The Company applies ASC No. 718, "Compensation-Stock Compensation," which requires that share-based payment transactions with employees and nonemployees, upon adoption of ASU 2018-07, be measured based on the grant date fair value of the equity instrument and recognized as compensation expense over the requisite service period, with a corresponding addition to equity. Under this method, compensation costs related to employee share options or similar equity instruments is measured at the grant date based on the fair value of the award and is recognized over the period during which an employee is required to provide service in exchange for the award, which generally is the vesting period. In addition to the requisite service period, the Company also evaluates the performance condition and market condition under ASC 718-10-20. For an award which contains both a performance and a market condition, and where both conditions must be satisfied for the award to vest, the market condition is incorporated into the fair value of the award, and that fair value is recognized over the employee's requisite service period or nonemployee's vesting period if it is probable the performance condition will be met. If the performance condition is ultimately not met, compensation costs related to the award should not be recognized (or should be reversed) because the vesting condition in the award has not been satisfied.   The Company will recognize forfeitures of such equity-based compensation as they occur.   Income taxes   The Company accounts for income taxes under the asset and liability method. Deferred tax assets and liabilities are recognized for future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their perspective tax bases. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which the temporary differences are expected to be recovered or settled. 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. A valuation allowance must be established for deferred tax assets when it is more-likely-than-not (a probability level of more than 50%) that they will not be realized. Valuation allowances are recorded, when necessary, to reduce deferred tax assets to the amount expected to be realized.   The Company has analyzed filing positions in each of the federal and state jurisdictions where the Company is required to file income tax returns, as well as open tax years in such jurisdictions. The Company has identified the U.S. federal jurisdiction, and the states of Nevada and California, as its "major" tax jurisdictions. However, the Company has certain tax attribute carryforwards which will remain subject to review and adjustment by the relevant tax authorities until the statute of limitations closes with respect to the year in which such attributes are utilized.   The Company believes that our income tax filing positions and deductions will be sustained on audit and does not anticipate any adjustments that will result in a material change to its financial position. Therefore, no reserves for uncertain income tax positions have been recorded pursuant to ASC 740, Income Taxes. The Company's policy for recording interest and penalties associated with income-based tax audits is to record such items as a component of income taxes.   Commitments and contingencies   In the ordinary course of business, the Company is subject to certain contingencies, including legal proceedings and claims arising out of the business that relate to a wide range of matters, such as government investigations and tax matters. The Company recognizes a liability for such contingency if it determines it is probable that a loss has occurred and a reasonable estimate of the loss can be made. The Company may consider many factors in making these assessments including historical and specific facts and circumstances of each matter.   Earnings per share   Basic earnings per share is computed by dividing net income attributable to holders of common stock by the weighted average number of shares of common stock outstanding during the year. Diluted earnings per share reflect the potential dilution that could occur if securities to issue common stock were exercised.   Recently issued accounting pronouncements   In December 2023, The FASB issued ASU 2023-09, Improvements to Income Tax Disclosures. Under this ASU, public business entities must annually "(1) disclose specific categories in the rate reconciliation and (2) provide additional information for reconciling items that meet a quantitative threshold (if the effect of those reconciling items is equal to or greater than 5 percent of the amount computed by multiplying pretax income [or loss] by the applicable statutory income tax rate)." This ASU's amendments are effective for public business entities for annual periods beginning after December 15, 2024. For entities other than public business entities, the amendments are effective for annual periods beginning after December 15, 2025. Entities are permitted to early adopt the standard "for annual financial statements that have not yet been issued or made available for issuance." The amendments should be applied on a prospective basis. Retrospective application is permitted. The Company does not expect the adoption of this standard to have a material impact on its consolidated financial statements.   In November 2023, The FASB issued ASU 2023-07, Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures. The amendments apply to all public entities that are required to report segment information in accordance with Topic 280, Segment Reporting. The amendments in this ASU are intended to improve reportable segment disclosure requirements primarily through enhanced disclosures about significant segment expenses. The key amendments: 1. Require that a public entity disclose, on an annual and interim basis, significant segment expenses that are regularly provided to the chief operating decision maker (CODM) and included within each reported measure of segment profit or loss. 2. Require that a public entity disclose, on an annual and interim basis, an amount for other segment items by reportable segment and a description of its composition. The other segment items category is the difference between segment revenue less the significant expenses disclosed and each reported measure of segment profit or loss. 3. Require that a public entity provide all annual disclosures about a reportable segment's profit or loss and assets currently required by FASB Accounting Standards Codification® Topic 280, Segment Reporting, in interim periods. 4. Clarify that if the CODM uses more than one measure of a segment's profit or loss in assessing segment performance and deciding how to allocate resources, a public entity may report one or more of those additional measures of segment profit. However, at least one of the reported segment profit or loss measures (or the single reported measure, if only one is disclosed) should be the measure that is most consistent with the measurement principles used in measuring the corresponding amounts in the public entity's consolidated financial statements. 5. Require that a public entity disclose the title and position of the CODM and an explanation of how the CODM uses the reported measure(s) of segment profit or loss in assessing segment performance and deciding how to allocate resources. 6. Require that a public entity that has a single reportable segment provide all the disclosures required by the amendments in the ASU and all existing segment disclosures in Topic 280. This ASU is effective for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024. Early adoption is permitted. A public entity should apply the amendments retrospectively to all prior periods presented in the financial statements. Upon transition, the segment expense categories and amounts disclosed in the prior periods should be based on the significant segment expense categories identified and disclosed in the period of adoption. The Company does not expect the adoption of this standard to have a material impact on its consolidated financial statements.   In October 2023, the FASB issued ASU 2023-06, Disclosure Improvements: Codification Amendments in Response to the SEC's Disclosure Update and Simplification Initiative. This ASU incorporates certain U.S. Securities and Exchange Commission (SEC) disclosure requirements into the FASB Accounting Standards Codification™ ("Codification"). The amendments in the ASU are expected to clarify or improve disclosure and presentation requirements of a variety of Codification Topics, allow users to more easily compare entities subject to the SEC's existing disclosures with those entities that were not previously subject to the requirements, and align the requirements in the Codification with the SEC's regulations. In SEC Release No. 33-10532, Disclosure Update and Simplification, issued August 17, 2018, the SEC referred certain of its disclosure requirements that overlap with, but require incremental information to, generally accepted accounting principles to the FASB for potential incorporation into the Codification. The ASU incorporates into the Codification 14 of the 27 disclosures referred by the SEC. They modify the disclosure or presentation requirements of a variety of Topics in the Codification. The requirements are relatively narrow in nature. Some of the amendments represent clarifications to, or technical corrections of, the current requirements. Because of the variety of Topics amended, a broad range of entities may be affected by one or more of those amendments. For entities subject to the SEC's existing disclosure requirements and for entities required to file or furnish financial statements with or to the SEC in preparation for the sale of or for purposes of issuing securities that are not subject to contractual restrictions on transfer, the effective date for each amendment will be the date on which the SEC removes that related disclosure from its rules. For all other entities, the amendments will be effective two years later. However, if by June 30, 2027, the SEC has not removed the related disclosure from its regulations, the amendments will be removed from the Codification and not become effective for any entity. The Company does not expect the adoption of this standard to have a material impact on its consolidated financial statements.   In September 2022, FASB issued ASU 2022-04, Liabilities—Supplier Finance Programs (Subtopic 405-50): Disclosure of Supplier Finance Program Obligations. The amendments in this ASU require that a company that uses a supplier finance program in connection with the purchase of goods or services disclose sufficient information about the program to allow a user of financial statements to understand the program's nature, activity during the period, changes from period to period, and potential magnitude. ASU 2022-04 is effective for fiscal years, including interim periods within those fiscal years, beginning after December 15, 2022, except for the rollforward of the supplier finance program obligations, which is effective for fiscal years beginning after December 15, 2023. Early adoption is permitted. An entity should apply ASU No. 2022-04 retrospectively to all periods in which a balance sheet is presented, except for the obligation rollforward, which should be applied prospectively. The adoption of this standard did not have a material impact on the Company's consolidated financial statements.   In June 2022, FASB issued ASU 2022-03, Fair Value Measurement (Topic 820): Fair Value Measurement of Equity Securities Subject to Contractual

Sale Restrictions. The amendments in this ASU clarify the guidance in ASC 820 on the fair value measurement of an equity security that is subject to a contractual sale restriction and require specific disclosures related to such an equity security. This standard is effective for fiscal years beginning after December 15, 2024. The Company does not expect the adoption of this standard to have a material impact on its consolidated financial statements.   In March 2020 and January 2021, the FASB issued ASU No. 2020-04, Reference Rate Reform (Topic 848): Facilitation of the Effects of Reference Rate Reform on Financial Reporting and ASU No. 2021-01, Reference Rate Reform (Topic 848): Scope, respectively (collectively, "Topic 848"). Topic 848 provides optional expedients and exceptions for applying GAAP to contracts, hedging relationships and other transactions that reference the London Interbank Offered Rate ("LIBOR") or another reference rate expected to be discontinued because of reference rate reform. The expedients and exceptions provided by Topic 848 are effective for all entities as of March 12, 2020 through December 31, 2022. In December 2022, the FASB issued ASU 2022-06, Reference Rate reform (Topic 848): Deferral of the Sunset Date of Topic 848, which deferred the sunset date of Topic 848, Reference Rate Reform to December 31, 2024, after which entities will no longer be permitted to apply the relief in Topic 848. The Company does not expect the adoption of this standard to have a material impact on the Company's consolidated financial statements.   In August 2020, the FASB issued ASU 2020-06, "Debt – Debt with Conversion and Other Options (Subtopic 470-20) and Derivatives and Hedging – Contracts in Entity's Own Equity (Subtopic 815-40)." This ASU reduces the number of accounting models for convertible debt instruments and convertible preferred stock, as well as amend the guidance for the derivatives scope exception for contracts in an entity's own equity to reduce form-over-substance-based accounting conclusions. In addition, this ASU improves and amends the related EPS guidance. This standard is effective for the Company on July 1, 2024, including interim periods within those fiscal years. Adoption is either a modified retrospective method or a fully retrospective method of transition. The adoption of this standard did not have a material impact on the Company's consolidated financial statements.   The Company does not believe other recently issued but not yet effective accounting standards, if currently adopted, would have a material effect on the consolidated financial position, statements of operations and cash flows.   Subsequent events   The Company evaluated subsequent events and transactions that occurred after the balance sheet date through the date that the consolidated financial statements are available to be issued. Material subsequent events that required recognition or additional disclosure in the unaudited condensed consolidated financial statements are presented.   Note 3 - Joint Ventures   Box Harmony, LLC   On January 13, 2022, the Company entered into a joint venture agreement (the "Joint Venture Agreement") with Titanium Plus Autoparts, Inc., a California corporation ("TPA"), Tony Chiu ("Chiu") and Bin Xiao ("Xiao"). Pursuant to the terms of the Joint Venture Agreement, the parties formed a Nevada limited liability company, Box Harmony, LLC ("Box Harmony"), for the principal purpose of providing logistic services primarily for foreign-based manufacturers or distributors who desire to sell their products online in the United States, with such logistic services to include, without limitation, receiving, storing and transporting such products.   Following entry into the Joint Venture Agreement, Box Harmony issued a total of 6,000 certificated units of membership interest, designated as Class A voting units ("Equity Units"), as follows: (i) the Company agreed to contribute $50,000 in cash in exchange for 2,400 Equity Units in Box Harmony and agreed to provide Box Harmony with the use and access to certain warehouse facilities leased by the Company (see below), and (ii) TPA received 1,200 Equity Units in exchange for (a) $1,200 and contributing the TPA IP License referred to below, (b) its existing and future customer contracts, and (c) granting Box Harmony the use of shipping accounts (FedEx and UPS) and all other TPA carrier contracts, and (iii) Xiao received 2,400 Equity Units in exchange for $2,400 and his agreement to manage the day to day operations of Box Harmony.   Under the terms of the Box Harmony limited liability operating agreement (the "LLC Agreement"), TPA and Xiao each granted to the Company an unconditional and irrevocable right and option to purchase from Xiao and TPA at any time within the first 18 months following January 13, 2022, up to 1,200 Class A voting units, at an exercise price of $550 per Class A voting unit, for a total exercise price of up to $660,000. If such option is fully exercised, the Company would own 3,600 Equity Units or 60% of the total outstanding Equity Units. As of the date of this report, the Company had not exercised the option to purchase additional voting units from Xiao and TPA. The LLC Agreement prohibits the issuance of additional Equity Units and certain other actions unless approved in advance by the Company, that a noncontrolling right that would not be substantive to overcome the majority voting interests held by TPA and Xiao. In January 2023, TPA and Xiao transferred their 60% equity units to a third party without consideration as the LLC was still in development stage and did not have significant operations. The transfer of equity did not have any impact on the LLC's financial statements. </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify">As a result, the Company owns 40% of the equity interest in Box Harmony with significant influence but does not own a majority equity interest or otherwise control of Box Harmony. The Company accounts for its ownership interest in Box Harmony following the equity method of accounting, in accordance with ASC 323, Investments —Equity Method and Joint Ventures. Under this method, the carrying cost is initially recorded at cost and then increased or decreased by recording its percentage of gain or loss in its statement of operations and a corresponding charge or credit to the carrying value of the asset.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"><i>Global Social Media, LLC</i></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify">On February 10, 2022, the Company entered into a joint venture agreement with Bro Angel, LLC, ji Shin and Bing Luo (the "GSM Joint Venture Agreement"). Pursuant to the terms of the GSM Joint Venture Agreement, the parties formed a Nevada limited liability company, Global Social Media, LLC ("GSM"), for the principal purpose of providing a social media platform, contents and services to assist businesses, including the Company and other businesses, in marketing their products.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify">Following entry into the GSM Joint Venture Agreement, GSM issued 10,000 certificated units of membership interest (the "GSM Equity Units"), of which the Company was issued 6,000 GSM Equity Units and Bro Angel was issued 4,000 GSM Equity Units. Messrs. Shin and Luo are the owners of 100% of the equity of Bro Angel. The LLC Agreement prohibits the issuance of additional Equity Units and certain other actions unless approved in advance by Bro Angel, creating a noncontrolling right that would not be substantive to overcome the majority voting interests held by the Company.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify">As of the date of this report, the members had not completed the capital contributions and no receivables were recorded.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify">Pursuant to the terms of the Agreements, the Company owns 60% of the equity interest in GSM and control of GSM's operations. Based on ASU 2015-02, the Company consolidates GSM into its financial statements due to its majority equity ownership and control over operations.For the three months ended September 30, 2024 and 2023, the impact of GSM's activities were immaterial to the Company's unaudited condensed consolidated financial statements.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"> </p> 0.40 0.60 <p id="xdx_80D_eus-gaap--VariableInterestEntityDisclosureTextBlock_zRDxxmqZPLU1" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0">Note 4 - Variable interest entity</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify">Effective February 15, 2022, upon acquisition of Anivia, the Company assumed the contractual arrangements between the WFOE and DHS through a variable interest operating entity structure. On September 26, 2024, Mr. Zanyu Li, the equity owner of DHS transferred his shares to Ms. Xiaoyun Liu. Ms. Liu has become the Manager and Legal Representative of DHS and assumed all responsibilities and obligations of Mr. Zanyu Li. The transfer of equity ownership did not change the control the Company had on the VIE, therefore there was no impact on the Company's financial statements.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify">The Company did not provide financial or other support to the VIE for the periods presented where the Company was not otherwise contractually required to provide such support.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify">As of September 30, 2024 and June 30, 2024, there was no pledge or collateralization of the VIE assets that would be used to settle obligations of the VIE.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify">The carrying amounts of the assets, liabilities and the results of operations of the VIE included in the Company's unaudited condensed consolidated balance sheets and statements of operations and comprehensive income after the elimination of intercompany balances and transactions with the VIE are as follows:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify">The carrying amount of the VIE's assets and liabilities were as follows for the periods indicated:</p> <table cellpadding="0" cellspacing="0" id="xdx_889_eus-gaap--ScheduleOfVariableInterestEntitiesTextBlock_zM9xpP8UVrF2" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%" summary="xdx: Disclosure - Variable interest entity (Details - Assets and liabilities)"> <tr style="vertical-align: bottom"> <td>Schedule of VIE's assets and liabilities </td><td> </td> <td colspan="2" id="xdx_496_20240930__srt--ConsolidatedEntitiesAxis__us-gaap--VariableInterestEntityPrimaryBeneficiaryMember_zEG6TDK8IJCd" style="text-align: center"> </td><td> </td><td> </td> <td colspan="2" id="xdx_49E_20240630__srt--ConsolidatedEntitiesAxis__us-gaap--VariableInterestEntityPrimaryBeneficiaryMember_zHRMytkPMMu3" style="text-align: center"> </td><td> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">September 30, 2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">June 30, 2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr id="xdx_406_eus-gaap--Cash_iI_zcdKNaDV3bv3" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="width: 66%; text-align: left">Cash in bank</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 13%; text-align: right">330,760</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 13%; text-align: right">222,648</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_40A_eus-gaap--PrepaidExpenseAndOtherAssets_iI_zt8PMhoHTGVi" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Prepayments and other receivables</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">337,172</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">202,904</td><td style="text-align: left"> </td></tr> <tr id="xdx_40F_eus-gaap--DepositsAssetsCurrent_iI_d0_zrQ5q8IwN452" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left">Rent deposit</td> <td> </td> <td style="text-align: left">$</td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td> <td style="text-align: right">72,281</td><td style="text-align: left"> </td></tr> <tr id="xdx_409_ecustom--OfficeEquipmentNet_iI_z00Gk4zKqkFe" style="vertical-

align: bottom; background-color: White"> <td style="text-align: left">Office equipment, net</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">9,174</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">12,205</td><td style="text-align: left"> </td></tr> <tr id="xdx_40A_eus-gaap--OperatingLeaseRightOfUseAsset_iI_d0_zrGTW3VDMzVf" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left">Right of use - noncurrent</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">434,034</td><td style="text-align: left"> </td></tr> <tr id="xdx_40B_eus-gaap--AccountsPayableCurrent_iI_zf7iWDjZTc1a" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Accounts payable</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">213,717</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">381,013</td><td style="text-align: left"> </td></tr> <tr id="xdx_40D_eus-gaap--OperatingLeaseLiability_iI_d0_zGFzUCUVcXk7" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left">Lease liability</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">443,059</td><td style="text-align: left"> </td></tr> <tr id="xdx_403_eus-gaap--TaxesPayableCurrent_iI_zty0lTlbucqf" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Income tax payable</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">285,963</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">276,158</td><td style="text-align: left"> </td></tr> <tr id="xdx_40B_eus-gaap--AccountsPayableAndOtherAccruedLiabilities_iI_zyrKaef4TDBk" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left">Other payables and accrued liabilities</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">652,387</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">514,285</td><td style="text-align: left"> </td></tr> </table>   The operating results of the VIE were as follows for the three months ended September 30, 2024: <table cellpadding="0" cellspacing="0" id="xdx_89A_ecustom--ScheduleOfOperatingResultsOfTheVieTableTextBlock_zTJeQMV7DHX" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%" summary="xdx: Disclosure - Variable interest entity (Details - VIE operations)"> <tr style="vertical-align: bottom"> <td>Schedule of operating results of the VIE</td><td> </td> <td colspan="2" id="xdx_491_20240701__20240930__srt--ConsolidatedEntitiesAxis__us-gaap--VariableInterestEntityPrimaryBeneficiaryMember_zOfXmHZbaf49" style="text-align: center"> </td><td> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">September 30, 2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr id="xdx_404_eus-gaap--Revenues_d0_zmxETkkpEdj3" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="width: 83%">Revenue</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 13%; text-align: right">-</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_40C_eus-gaap--NetIncomeLoss_pp0p0_zYE8hRZiz6T4" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Net loss after elimination of intercompany transactions</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">138,930</td><td style="text-align: left"> </td></tr> </table>   The operating results of the VIE were as follows for the three months ended September 30, 2023 : <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2" id="xdx_49A_20230701__20230930__srt--ConsolidatedEntitiesAxis__us-gaap--VariableInterestEntityPrimaryBeneficiaryMember_z2LNvKNp8qb" style="text-align: center"> </td><td> </td></tr> <tr style="vertical-align: bottom"> <td> </td> <td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">September 30, 2023</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr id="xdx_404_eus-gaap--Revenues_d0_zmBDO34i2xl5" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="width: 83%">Revenue</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 13%; text-align: right">-</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_40C_eus-gaap--NetIncomeLoss_pp0p0_zC2b12iBVU9d" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Net loss after elimination of intercompany transactions</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">419,343</td><td style="text-align: left"> </td></tr> </table>   For the three months ended September 30, 2024, the VIE contributed approximately $1.4 million of revenue and $0.2 million of net loss before elimination. For the three months ended September 30, 2023, the VIE contributed approximately $2.1 million of revenue and $0.05 million of net loss before elimination.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0"> </p> <table cellpadding="0" cellspacing="0" id="xdx_889_eus-gaap--ScheduleOfVariableInterestEntitiesTextBlock_zM9xpP8UvrF2" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%" summary="xdx: Disclosure - Variable interest entity (Details - Assets and liabilities)"> <tr style="vertical-align: bottom"> <td>Schedule of VIE's assets and liabilities </td><td> </td> <td colspan="2" id="xdx_496_20240930__srt--ConsolidatedEntitiesAxis__us-gaap--VariableInterestEntityPrimaryBeneficiaryMember_zEG6TDK8IJCd" style="text-align: center"> </td><td> </td> <td colspan="2" id="xdx_49E_20240630__srt--ConsolidatedEntitiesAxis__us-gaap--VariableInterestEntityPrimaryBeneficiaryMember_zHRMytkPMMu3" style="text-align: center"> </td><td> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">September 30, 2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">June 30, 2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr id="xdx_406_eus-gaap--Cash_iI_zcdKNaDV3bv3" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="width: 66%; text-align: left">Cash in bank</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 13%; text-align: right">330,760</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 13%; text-align: right">222,648</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_40A_eus-gaap--PrepaidExpenseAndOtherAssets_iI_zt8PMhoHTGVi" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Prepayments and other receivables</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">337,172</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">202,904</td><td style="text-align: left"> </td></tr> <tr id="xdx_40F_eus-gaap--DepositsAssetsCurrent_iI_d0_zrQ5q8IwN452" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left">Rent deposit</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">72,281</td><td style="text-align: left"> </td></tr> <tr id="xdx_409_ecustom--OfficeEquipmentNet_iI_z00Gk4zKqkFe" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Office equipment, net</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">9,174</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">12,205</td><td style="text-align: left"> </td></tr> <tr id="xdx_40A_eus-gaap--OperatingLeaseRightOfUseAsset_iI_d0_zrGTW3VDMzVf" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left">Right of use - noncurrent</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">434,034</td><td style="text-align: left"> </td></tr> <tr id="xdx_40B_eus-gaap--AccountsPayableCurrent_iI_zf7iWDjZTc1a" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Accounts payable</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">213,717</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">381,013</td><td style="text-align: left"> </td></tr> <tr id="xdx_40D_eus-gaap--OperatingLeaseLiability_iI_d0_zGFzUCUVcXk7" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left">Lease liability</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">443,059</td><td style="text-align: left"> </td></tr> <tr id="xdx_403_eus-gaap--TaxesPayableCurrent_iI_zty0lTlbucqf" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Income tax payable</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">285,963</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">276,158</td><td style="text-align: left"> </td></tr> <tr id="xdx_40B_eus-gaap--AccountsPayableAndOtherAccruedLiabilities_iI_zyrKaef4TDBk" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left">Other payables and accrued liabilities</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">652,387</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">514,285</td><td style="text-align: left"> </td></tr> </table> 330760 222648 337172 202904 0 72281 9174 12205 0 434034 213717 381013 0 443059 285963 276158 652387 514285 <table cellpadding="0" cellspacing="0" id="xdx_89A_ecustom--ScheduleOfOperatingResultsOfTheVieTableTextBlock_zTJeQMV7DHX" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%" summary="xdx: Disclosure - Variable interest entity (Details - VIE operations)"> <tr style="vertical-align: bottom"> <td>Schedule of operating results of the VIE</td><td> </td> <td colspan="2" id="xdx_491_20240701__20240930__srt--ConsolidatedEntitiesAxis__us-gaap--VariableInterestEntityPrimaryBeneficiaryMember_zOfXmHZbaf49" style="text-align: center"> </td><td> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">September 30, 2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr id="xdx_404_eus-gaap--Revenues_d0_zmxETkkpEdj3" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="width: 83%">Revenue</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 13%; text-align: right">-</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_40C_eus-gaap--NetIncomeLoss_pp0p0_zYE8hRZiz6T4" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Net loss after elimination of intercompany transactions</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">138,930</td><td style="text-align: left"> </td></tr> </table> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0">The operating results of the VIE were as follows for the three months ended September 30, 2023 :</p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2" id="xdx_49A_20230701__20230930__srt--ConsolidatedEntitiesAxis__us-gaap--VariableInterestEntityPrimaryBeneficiaryMember_z2LNvKNp8qb" style="text-align: center"> </td><td> </td></tr> <tr style="vertical-align: bottom"> <td> </td> <td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">September 30, 2023</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr id="xdx_404_eus-gaap--Revenues_d0_zmBDO34i2xl5" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="width: 83%">Revenue</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 13%; text-align: right">-</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_40C_eus-gaap--NetIncomeLoss_pp0p0_zC2b12iBVU9d" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Net loss after elimination of intercompany transactions</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">419,343</td><td style="text-align: left"> </td></tr> </table> 0 138930 0 419343 1400000 200000 2100000 50000.00 <p id="xdx_80A_eus-gaap--LoansNotesTradeAndOtherReceivablesDisclosureTextBlock_ziCnwoMsazt8" style="font: 10pt Times New Roman, Times,

Serif; margin: 0pt 0">Note 5 - Accounts receivable, net   Accounts receivable for the Company consisted of the following as of the dates indicated below: <table cellpadding="0" cellspacing="0" id="xdx_887_eus-gaap--ScheduleOfAccountsNotesLoansAndFinancingReceivableTextBlock_zJwRIhqM68gk" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%" summary="xdx: Disclosure - Accounts receivable, net (Details - Accounts receivable)"> <tr style="vertical-align: bottom"> <td>Schedule of accounts receivable </td><td> </td> <td colspan="2" id="xdx_49D_20240930_zJxyUF6aQ1o8" style="text-align: center"> </td><td> </td><td> </td> <td colspan="2" id="xdx_498_20240630_zqwa2KkRVy18" style="text-align: center"> </td><td> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">September 30, 2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">June 30, 2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr id="xdx_406_eus-gaap--AccountsReceivableGrossCurrent_iI_pp0p0_maARNCzTn6_zpOQ1fn0wPM9" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="width: 66%; text-align: left">Accounts receivable</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 13%; text-align: right">14,109,162</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 13%; text-align: right">15,095,479</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_404_eus-gaap--AllowanceForDoubtfulAccountsReceivableCurrent_iNI_pp0p0_di_msARNCzTn6_zo91RbzMRG08" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1pt">Less: allowance for credit losses</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">(1,830,980</td><td style="padding-bottom: 1pt; text-align: left">)</td> <td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">(355,386</td><td style="padding-bottom: 1pt; text-align: left">)</td></tr> <tr id="xdx_407_eus-gaap--AccountsReceivableNetCurrent_iTI_pp0p0_mtARNCzTn6_zGip4neuhBl6" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left; padding-bottom: 2.5pt">Total accounts receivable</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">12,278,182</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">14,740,093</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>   The changes in allowance for credit losses on accounts receivable are summarized below: <table cellpadding="0" cellspacing="0" id="xdx_885_eus-gaap--AllowanceForCreditLossesOnFinancingReceivablesTableTextBlock_zXJwZWAaYSu3" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%" summary="xdx: Disclosure - Accounts receivable, net (Details - Credit losses)"> <tr style="vertical-align: bottom"> <td style="text-align: left">Schedule of changes in allowance for credit losses on accounts receivable</td><td> </td> <td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; text-align: center">Allowance for
Credit Losses</td><td style="padding-bottom: 1pt"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="width: 83%; text-align: left">Balance at June 30, 2023</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_98A_eus-gaap--AllowanceForDoubtfulAccountsPremiumsAndOtherReceivables_iS_c20230701__20230930_zpSqGWWlQ2c5" style="width: 13%; text-align: right" title="Allowance for credit losses, beginning balance">70,000</td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1pt">Allowance recorded during the three months ended September 30, 2023</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_986_eus-gaap--AllowanceForDoubtfulAccountsReceivablePeriodIncreaseDecrease_d0_c20230701__20230930_z6HvwH8ak8mf" style="border-bottom: Black 1pt solid; text-align: right" title="Allowance for credit losses">-</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left; padding-bottom: 2.5pt">Balance at September 30, 2023</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_988_eus-gaap--AllowanceForDoubtfulAccountsPremiumsAndOtherReceivables_iE_c20230701__20230930_zN8PeM33l6HI" style="border-bottom: Black 2.5pt double; text-align: right" title="Allowance for credit losses, ending balance">70,000</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left">Balance at June 30, 2024</td><td> </td> <td style="text-align: left">$</td><td id="xdx_982_eus-gaap--AllowanceForDoubtfulAccountsPremiumsAndOtherReceivables_iS_c20240701__20240930_zDbK7uRGPbHh" style="text-align: right" title="Allowance for credit losses, beginning balance">355,386</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1pt">Allowance recorded during the three months ended September 30, 2024</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_980_eus-gaap--AllowanceForDoubtfulAccountsReceivablePeriodIncreaseDecrease_c20240701__20240930_zk1aDTF9hCUe" style="border-bottom: Black 1pt solid; text-align: right" title="Allowance for credit losses">1,475,594</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left; padding-bottom: 2.5pt">Balance at September 30, 2024</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_989_eus-gaap--AllowanceForDoubtfulAccountsPremiumsAndOtherReceivables_iE_c20240701__20240930_zFnDdawZrVR5" style="border-bottom: Black 2.5pt double; text-align: right" title="Allowance for credit losses, ending balance">1,830,980</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>   <table cellpadding="0" cellspacing="0" id="xdx_887_eus-gaap--ScheduleOfAccountsNotesLoansAndFinancingReceivableTextBlock_zJwRIhqM68gk" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%" summary="xdx: Disclosure - Accounts receivable, net (Details - Accounts receivable)"> <tr style="vertical-align: bottom"> <td>Schedule of accounts receivable </td><td> </td> <td colspan="2" id="xdx_49D_20240930_zJxyUF6aQ1o8" style="text-align: center"> </td><td> </td><td> </td> <td colspan="2" id="xdx_498_20240630_zqwa2KkRVy18" style="text-align: center"> </td><td> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">September 30, 2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">June 30, 2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr id="xdx_406_eus-gaap--AccountsReceivableGrossCurrent_iI_pp0p0_maARNCzTn6_zpOQ1fn0wPM9" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="width: 66%; text-align: left">Accounts receivable</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 13%; text-align: right">14,109,162</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 13%; text-align: right">15,095,479</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_404_eus-gaap--AllowanceForDoubtfulAccountsReceivableCurrent_iNI_pp0p0_di_msARNCzTn6_zo91RbzMRG08" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1pt">Less: allowance for credit losses</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">(1,830,980</td><td style="padding-bottom: 1pt; text-align: left">)</td> <td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">(355,386</td><td style="padding-bottom: 1pt; text-align: left">)</td></tr> <tr id="xdx_407_eus-gaap--AccountsReceivableNetCurrent_iTI_pp0p0_mtARNCzTn6_zGip4neuhBl6" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left; padding-bottom: 2.5pt">Total accounts receivable</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">12,278,182</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">14,740,093</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> 14109162 15095479 1830980 355386 12278182 14740093 <table cellpadding="0" cellspacing="0" id="xdx_885_eus-gaap--AllowanceForCreditLossesOnFinancingReceivablesTableTextBlock_zXJwZWAaYSu3" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%" summary="xdx: Disclosure - Accounts receivable, net (Details - Credit losses)"> <tr style="vertical-align: bottom"> <td style="text-align: left">Schedule of changes in allowance for credit losses on accounts receivable</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; text-align: center">Allowance for
Credit Losses</td><td style="padding-bottom: 1pt"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="width: 83%; text-align: left">Balance at June 30, 2023</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_98A_eus-gaap--AllowanceForDoubtfulAccountsPremiumsAndOtherReceivables_iS_c20230701__20230930_zpSqGWWlQ2c5" style="width: 13%; text-align: right" title="Allowance for credit losses, beginning balance">70,000</td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1pt">Allowance recorded during the three months ended September 30, 2023</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_986_eus-gaap--AllowanceForDoubtfulAccountsReceivablePeriodIncreaseDecrease_d0_c20230701__20230930_z6HvwH8ak8mf" style="border-bottom: Black 1pt solid; text-align: right" title="Allowance for credit losses">-</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left; padding-bottom: 2.5pt">Balance at September 30, 2023</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_988_eus-gaap--AllowanceForDoubtfulAccountsPremiumsAndOtherReceivables_iE_c20230701__20230930_zN8PeM33l6HI" style="border-bottom: Black 2.5pt double; text-align: right" title="Allowance for credit losses, ending balance">70,000</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left">Balance at June 30, 2024</td><td> </td> <td style="text-align: left">$</td><td id="xdx_982_eus-gaap--AllowanceForDoubtfulAccountsPremiumsAndOtherReceivables_iS_c20240701__20240930_zDbK7uRGPbHh" style="text-align: right" title="Allowance for credit losses, beginning balance">355,386</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1pt">Allowance recorded during the three months ended September 30, 2024</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_980_eus-gaap--AllowanceForDoubtfulAccountsReceivablePeriodIncreaseDecrease_c20240701__20240930_zk1aDTF9hCUe" style="border-bottom: Black 1pt solid; text-align: right" title="Allowance for credit losses">1,475,594</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left; padding-bottom: 2.5pt">Balance at September 30, 2024</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_989_eus-gaap--

AllowanceForDoubtfulAccountsPremiumsAndOtherReceivables_iE_c20240701__20240930_zFnDdawZrVR5" style="border-bottom: Black 2.5pt double; text-align: right" title="Allowance for credit losses, ending balance">1,830,980</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> 70000 0 70000 355386 1475594 1830980 Note 6 - Inventories, net   As of September 30, 2024 and June 30, 2024, inventories consisted of finished goods ready for sale, net of allowance for obsolescence, amounted to $8,668,497 and $10,546,273, respectively.   For the three months ended September 30, 2024 and 2023, the Company recorded inventory reserve expense of $288,474 and $105,192, respectively. As of September 30, 2024 and June 30, 2024, allowance for obsolescence was $936,299 and $647,825, respectively.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0"> </p> 8668497 10546273 288474 105192 936299 647825 <p id="xdx_80C_ecustom--PrepaymentsAndOtherAssetsNetDisclosureTextBlock_zjO9NCngbyB6" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0">Note 7 - Prepayments and other current assets, net </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0">As of September 30, 2024 and June 30, 2024, prepayments and other current assets consisted of the following:</p> <table cellpadding="0" cellspacing="0" id="xdx_89B_eus-gaap--DeferredCostsCapitalizedPrepaidAndOtherAssetsDisclosureTextBlock_znAGwpCADfz7" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%" summary="xdx: Disclosure - Prepayments and other current assets, net (Details - Other assets)"> <tr style="vertical-align: bottom"> <td>Schedule of prepayments and other current assets</td><td> </td> <td colspan="2" style="text-align: center"> </td><td> </td><td> </td> <td colspan="2" style="text-align: center"> </td><td> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">September 30, 2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">June 30, 2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="width: 66%; text-align: left">Advance to suppliers</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_980_eus-gaap--PrepaidExpenseAndOtherAssetsCurrent_c20240930__us-gaap--BalanceSheetLocationAxis__custom--AdvanceToSuppliersMember_pp0p0" style="width: 13%; text-align: right" title="Prepayments and other current assets">1,953,093</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_987_eus-gaap--PrepaidExpenseAndOtherAssetsCurrent_c20240630__us-gaap--BalanceSheetLocationAxis__custom--AdvanceToSuppliersMember_pp0p0" style="width: 13%; text-align: right" title="Prepayments and other current assets">1,567,528</td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Prepaid income taxes</td><td> </td> <td style="text-align: left"> </td><td id="xdx_98D_eus-gaap--PrepaidExpenseAndOtherAssetsCurrent_c20240930__us-gaap--BalanceSheetLocationAxis__custom--PrepaidIncomeTaxesMember_pp0p0" style="text-align: right" title="Prepayments and other current assets">16,687</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_988_eus-gaap--PrepaidExpenseAndOtherAssetsCurrent_c20240630__us-gaap--BalanceSheetLocationAxis__custom--PrepaidIncomeTaxesMember_pp0p0" style="text-align: right" title="Prepayments and other current assets">31,496</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left">Prepaid expenses and other receivables</td><td> </td> <td style="text-align: left"> </td><td id="xdx_983_eus-gaap--PrepaidExpenseAndOtherAssetsCurrent_c20240930__us-gaap--BalanceSheetLocationAxis__custom--PrepaidExpensesAndOtherReceivablesMember_pp0p0" style="text-align: right" title="Prepayments and other current assets">839,134</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_980_eus-gaap--PrepaidExpenseAndOtherAssetsCurrent_c20240630__us-gaap--BalanceSheetLocationAxis__custom--PrepaidExpensesAndOtherReceivablesMember_pp0p0" style="text-align: right" title="Prepayments and other current assets">747,510</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1pt">Less: Allowance for credit losses</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_98C_eus-gaap--AccountsAndFinancingReceivableAllowanceForCreditLoss_iI_d0_c20240930_zo7DKLL0Q6I6" style="border-bottom: Black 1pt solid; text-align: right" title="Allowance for credit losses">-</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_98A_eus-gaap--AccountsAndFinancingReceivableAllowanceForCreditLoss_iI_d0_c20240630_zDWA3S6GTsjj" style="border-bottom: Black 1pt solid; text-align: right" title="Allowance for credit losses">-</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 2.5pt">Total</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_98F_eus-gaap--PrepaidExpenseAndOtherAssetsCurrent_c20240930_pp0p0" style="border-bottom: Black 2.5pt double; text-align: right" title="Prepayments and other current assets">2,808,914</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_98C_eus-gaap--PrepaidExpenseAndOtherAssetsCurrent_c20240630_pp0p0" style="border-bottom: Black 2.5pt double; text-align: right" title="Prepayments and other current assets">2,346,534</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>   Other receivables consisted of delivery fees of $2,786 and $3,995 from a third party for using the Company's courier accounts at September 30, 2024 and June 30, 2024.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify">The changes in allowance for credit losses on other receivables are summarized below:</p> <table cellpadding="0" cellspacing="0" id="xdx_89A_ecustom--ScheduleOfCreditLossesOnOtherReceivablesTableTextBlock_zmKqbygF9Sd6" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%" summary="xdx: Disclosure - Prepayments and other current assets, net (Details - Credit losses)"> <tr style="vertical-align: bottom"> <td style="text-align: left">Schedule of changes in allowance for credit losses on other receivables</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td colspan="2" style="text-align: left"> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; text-align: center">Allowance for Credit Losses</td><td style="padding-bottom: 1pt"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="width: 83%; text-align: left">Balance at June 30, 2023</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_981_eus-gaap--AccountsAndFinancingReceivableAllowanceForCreditLoss_iS_c20230701__20230930_zAx9PfGadId4" style="width: 13%; text-align: right" title="Allowance for credit losses, beginning balance">249,128</td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1pt">Allowance recorded during the three months ended September 30, 2023</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_981_ecustom--AllowanceForDoubtfulAccountsReceivablePeriodIncreaseDecrease1_d0_c20230701__20230930_zPrIgcZ2m9Qc" style="border-bottom: Black 1pt solid; text-align: right" title="Allowance recorded during the period ended">-</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left; padding-bottom: 2.5pt">Balance at September 30, 2023</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_983_eus-gaap--AccountsAndFinancingReceivableAllowanceForCreditLoss_iE_c20230701__20230930_zdGCTaB1Oavi" style="border-bottom: Black 2.5pt double; text-align: right" title="Allowance for credit losses, ending balance">249,128</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left">Balance at June 30, 2024</td><td> </td> <td style="text-align: left">$</td><td id="xdx_988_eus-gaap--AccountsAndFinancingReceivableAllowanceForCreditLoss_iS_d0_c20240701__20240930_zmZee9NxEaai" style="text-align: right" title="Allowance for credit losses, beginning balance">-</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1pt">Allowance recorded during the three months ended September 30, 2024</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_983_ecustom--AllowanceForDoubtfulAccountsReceivablePeriodIncreaseDecrease1_d0_c20240701__20240930_zqMnphxZ51F9" style="border-bottom: Black 1pt solid; text-align: right" title="Allowance recorded during the period ended">-</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left; padding-bottom: 2.5pt">Balance at September 30, 2024</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_987_eus-gaap--AccountsAndFinancingReceivableAllowanceForCreditLoss_iE_d0_c20240701__20240930_zDzDN5jy3jhd" style="border-bottom: Black 2.5pt double; text-align: right" title="Allowance for credit losses, ending balance">-</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>   During the year ended June 30, 2024, the Company collected $249,128 of aged other receivables and recorded a reduction of bad debts expense as a reversal of the allowance of credit loss.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"> </p> <table cellpadding="0" cellspacing="0" id="xdx_89B_eus-gaap--DeferredCostsCapitalizedPrepaidAndOtherAssetsDisclosureTextBlock_znAGwpCADfz7" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%" summary="xdx: Disclosure - Prepayments and other current assets, net (Details - Other assets)"> <tr style="vertical-align: bottom"> <td>Schedule of prepayments and other current assets</td><td> </td> <td colspan="2" style="text-align: center"> </td><td> </td><td> </td> <td colspan="2" style="text-align: center"> </td><td> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">September 30, 2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">June 30, 2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="width: 66%; text-align: left">Advance to suppliers</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_980_eus-gaap--PrepaidExpenseAndOtherAssetsCurrent_c20240930__us-gaap--BalanceSheetLocationAxis__custom--AdvanceToSuppliersMember_pp0p0" style="width: 13%; text-align: right" title="Prepayments and other current assets">1,953,093</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_987_eus-gaap--PrepaidExpenseAndOtherAssetsCurrent_c20240630__us-gaap--BalanceSheetLocationAxis__custom--AdvanceToSuppliersMember_pp0p0" style="width: 13%; text-align: right" title="Prepayments and other current assets">1,567,528</td><td style="width: 1%; text-

align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Prepaid income taxes</td><td> </td> <td style="text-align: left"> </td><td id="xdx_98D_eus-gaap--PrepaidExpenseAndOtherAssetsCurrent_c20240930__us-gaap--BalanceSheetLocationAxis__custom--PrepaidIncomeTaxesMember_pp0p0" style="text-align: right" title="Prepayments and other current assets">16,687</td><td style="text-align: left"> </td> <td> </td> <td style="text-align: left"> </td><td id="xdx_988_eus-gaap--PrepaidExpenseAndOtherAssetsCurrent_c20240630__us-gaap--BalanceSheetLocationAxis__custom--PrepaidIncomeTaxesMember_pp0p0" style="text-align: right" title="Prepayments and other current assets">31,496</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left">Prepaid expenses and other receivables</td><td> </td> <td style="text-align: left"> </td><td id="xdx_983_eus-gaap--PrepaidExpenseAndOtherAssetsCurrent_c20240930__us-gaap--BalanceSheetLocationAxis__custom--PrepaidExpensesAndOtherReceivablesMember_pp0p0" style="text-align: right" title="Prepayments and other current assets">839,134</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_980_eus-gaap--PrepaidExpenseAndOtherAssetsCurrent_c20240630__us-gaap--BalanceSheetLocationAxis__custom--PrepaidExpensesAndOtherReceivablesMember_pp0p0" style="text-align: right" title="Prepayments and other current assets">747,510</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1pt">Less: Allowance for credit losses</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_98C_eus-gaap--AccountsAndFinancingReceivableAllowanceForCreditLoss_iI_d0_c20240930_zo7DKLL0Q6I6" style="border-bottom: Black 1pt solid; text-align: right" title="Allowance for credit losses">-</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_98A_eus-gaap--AccountsAndFinancingReceivableAllowanceForCreditLoss_iI_d0_c20240630_zDWA3S6GTsjj" style="border-bottom: Black 1pt solid; text-align: right" title="Allowance for credit losses">-</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 2.5pt">Total</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_98F_eus-gaap--PrepaidExpenseAndOtherAssetsCurrent_c20240930_pp0p0" style="border-bottom: Black 2.5pt double; text-align: right" title="Prepayments and other current assets">2,808,914</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_98C_eus-gaap--PrepaidExpenseAndOtherAssetsCurrent_c20240630_pp0p0" style="border-bottom: Black 2.5pt double; text-align: right" title="Prepayments and other current assets">2,346,534</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr></table> 1953093 1567528 16687 31496 839134 747510 0 0 2808914 2346534 2786 3995 <table cellpadding="0" cellspacing="0" id="xdx_89A_ecustom--ScheduleOfCreditLossesOnOtherReceivablesTableTextBlock_zmKqbygF9Sd6" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%" summary="xdx: Disclosure - Prepayments and other current assets, net (Details - Credit losses)"> <tr style="vertical-align: bottom"> <td style="text-align: left">Schedule of changes in allowance for credit losses on other receivables</td> <td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; text-align: center">Allowance for Credit Losses</td><td style="padding-bottom: 1pt"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="width: 83%; text-align: left">Balance at June 30, 2023</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_981_eus-gaap--AccountsAndFinancingReceivableAllowanceForCreditLoss_iS_c20230701__20230930_zAx9PfGadId4" style="width: 13%; text-align: right" title="Allowance for credit losses, beginning balance">249,128</td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1pt">Allowance recorded during the three months ended September 30, 2023</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_981_ecustom--AllowanceForDoubtfulAccountsReceivablePeriodIncreaseDecrease1_d0_c20230701__20230930_zPrIgcZ2m9Qc" style="border-bottom: Black 1pt solid; text-align: right" title="Allowance recorded during the period ended">-</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left; padding-bottom: 2.5pt">Balance at September 30, 2023</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_983_eus-gaap--AccountsAndFinancingReceivableAllowanceForCreditLoss_iE_c20230701__20230930_zdGCTaB1Oavi" style="border-bottom: Black 2.5pt double; text-align: right" title="Allowance for credit losses, ending balance">249,128</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left">Balance at June 30, 2024</td><td> </td> <td style="text-align: left">$</td><td id="xdx_988_eus-gaap--AccountsAndFinancingReceivableAllowanceForCreditLoss_iS_d0_c20240701__20240930_zZee9NxEaai" style="text-align: right" title="Allowance for credit losses, beginning balance">-</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1pt">Allowance recorded during the three months ended September 30, 2024</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_983_ecustom--AllowanceForDoubtfulAccountsReceivablePeriodIncreaseDecrease1_d0_c20240701__20240930_zqMnphxZS1F9" style="border-bottom: Black 1pt solid; text-align: right" title="Allowance recorded during the period ended">-</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left; padding-bottom: 2.5pt">Balance at September 30, 2024</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_987_eus-gaap--AccountsAndFinancingReceivableAllowanceForCreditLoss_iE_d0_c20240701__20240930_zDzDN5jy3jhd" style="border-bottom: Black 2.5pt double; text-align: right" title="Allowance for credit losses, ending balance">-</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> 249128 0 249128 0 0 0 249128 Note 8 - Intangible assets, net   As of September 30, 2024 and June 30, 2024, intangible assets, net, consisted of the following: <table cellpadding="0" cellspacing="0" id="xdx_89E_eus-gaap--ScheduleOfFiniteLivedIntangibleAssetsTableTextBlock_zdTqD499K1Ph" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%" summary="xdx: Disclosure - Intangible assets, net (Details)"> <tr style="vertical-align: bottom"> <td>Schedule of intangible assets, net</td> <td> </td> <td colspan="2" style="text-align: right"> </td><td> </td><td> </td> <td colspan="2" style="text-align: right"> </td><td> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">September 30, 2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">June 30, 2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="width: 66%; text-align: left">Covenant not to compete</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_982_eus-gaap--FiniteLivedIntangibleAssetsGross_pp0p0_c20240930__us-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__us-gaap--NoncompeteAgreementsMember_zs1LMKaOzmnk" style="width: 13%; text-align: right" title="Intangible assets, gross">3,459,120</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_989_eus-gaap--FiniteLivedIntangibleAssetsGross_c20240630__us-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__us-gaap--NoncompeteAgreementsMember_pp0p0" style="width: 13%; text-align: right" title="Intangible assets, gross">3,459,120</td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Supplier relationships</td><td> </td> <td style="text-align: left"> </td><td id="xdx_98F_eus-gaap--FiniteLivedIntangibleAssetsGross_c20240930__us-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__custom--SupplierRelationshipMember_pp0p0" style="text-align: right" title="Intangible assets, gross">1,179,246</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_988_eus-gaap--FiniteLivedIntangibleAssetsGross_c20240630__us-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__custom--SupplierRelationshipMember_pp0p0" style="text-align: right" title="Intangible assets, gross">1,179,246</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td>Software</td><td> </td> <td style="text-align: left"> </td><td id="xdx_988_eus-gaap--FiniteLivedIntangibleAssetsGross_c20240930__us-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__custom--SoftwareMember_pp0p0" style="text-align: right" title="Intangible assets, gross">534,591</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_982_eus-gaap--FiniteLivedIntangibleAssetsGross_c20240630__us-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__custom--SoftwareMember_pp0p0" style="text-align: right" title="Intangible assets, gross">534,591</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1pt">Accumulated amortization</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_986_eus-gaap--FiniteLivedIntangibleAssetsAccumulatedAmortization_iNI_pp0p0_di_c20240930_z8f6Pw2Iic33" style="border-bottom: Black 1pt solid; text-align: right" title="Accumulated amortization">(1,704,560)</td><td style="padding-bottom: 1pt; text-align: left">)</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_98B_eus-gaap--FiniteLivedIntangibleAssetsAccumulatedAmortization_iNI_pp0p0_di_c20240630_zhXEU9hexfSi" style="border-bottom: Black 1pt solid; text-align: right" title="Accumulated amortization">(1,542,257</td><td style="padding-bottom: 1pt; text-align: left">)</td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="padding-bottom: 2.5pt">Total</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_981_eus-gaap--FiniteLivedIntangibleAssetsNet_c20240930_pp0p0" style="border-bottom: Black 2.5pt double; text-align: right" title="Intangible assets, net">3,468,357</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_986_eus-gaap--FiniteLivedIntangibleAssetsNet_c20240630_pp0p0" style="border-bottom: Black 2.5pt double; text-align: right" title="Intangible assets, net">3,630,700</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>   The intangible assets were acquired on February 15, 2022 through acquisition of Anivia. The weighted average remaining life for finite-lived intangible assets at September 30, 2024 was approximately <span id="xdx_903_eus-gaap--FiniteLivedIntangibleAssetUsefulLife_iI_dtY_c20240930__us-gaap--BusinessAcquisitionAxis__custom--AniviaMember_zMbOCSXeSyhj" title="Weighted average remaining life for finite-lived intangible assets">5.95 years. The amortization expense for the three months ended September 30, 2024 and 2023 was $162,343 and $162,343, respectively. At September 30, 2024, finite-lived intangible assets are expected to be amortized over their estimated useful lives, which ranges from a period of five to 10 years, and the estimated remaining amortization expense for each of the five succeeding years thereafter is as follows: <table cellpadding="0" cellspacing="0" id="xdx_89A_eus-gaap--ScheduleofFiniteLivedIntangibleAssetsFutureAmortizationExpenseTableTextBlock_zjrN33i6Bda7" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%" summary="xdx: Disclosure - Intangible assets, net (Details - Future amortization)"> <tr style="vertical-align: bottom"> <td style="text-align: left">Schedule of amortization expense</td><td> </td> <td colspan="2" id="xdx_499_20240930_zdrtBMIZwIxj" style="text-align: center"> </td><td> </td></tr> <tr style="vertical-align: bottom"> <td style="border-bottom: Black 1pt solid; text-align: left; font-weight: bold">Year Ending June 30,</td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">Amount</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr id="xdx_406_eus-gaap--FiniteLivedIntangibleAssetsAmortizationExpenseNextTwelveMonths_iI_pp0p0" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td

style="width: 83%; text-align: left">2025</td><td style="width: 2%"> </td><td style="width: 1%; text-align: left">$</td><td style="width: 13%; text-align: right">487,028</td><td style="width: 1%; text-align: left"> </td></tr><tr id="xdx_409_eus-gaap--FiniteLivedIntangibleAssetsAmortizationExpenseYearTwo_iI_pp0p0" style="vertical-align: bottom; background-color: White"><td style="text-align: left">2026</td><td> </td><td style="text-align: left"> </td><td style="text-align: right">649,371</td><td style="text-align: left"> </td></tr><tr id="xdx_402_eus-gaap--FiniteLivedIntangibleAssetsAmortizationExpenseYearThree_iI_pp0p0" style="vertical-align: bottom; background-color: rgb(238,238,238)"><td style="text-align: left">2027</td><td> </td><td style="text-align: left"> </td><td style="text-align: right">609,277</td><td style="text-align: left"> </td></tr><tr id="xdx_400_eus-gaap--FiniteLivedIntangibleAssetsAmortizationExpenseYearFour_iI_pp0p0" style="vertical-align: bottom; background-color: White"><td style="text-align: left">2028</td><td> </td><td style="text-align: left"> </td><td style="text-align: right">468,750</td><td style="text-align: left"> </td></tr><tr id="xdx_405_eus-gaap--FiniteLivedIntangibleAssetsAmortizationExpenseYearFive_iI_pp0p0" style="vertical-align: bottom; background-color: rgb(238,238,238)"><td style="text-align: left">2029</td><td> </td><td style="text-align: left"> </td><td style="text-align: right">345,912</td><td style="text-align: left"> </td></tr><tr id="xdx_40B_eus-gaap--FiniteLivedIntangibleAssetsAmortizationExpenseAfterYearFive_iI_pp0p0" style="vertical-align: bottom; background-color: White"><td style="text-align: left; padding-bottom: 1pt">Thereafter</td><td style="padding-bottom: 1pt"> </td><td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">908,019</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr><tr id="xdx_409_eus-gaap--FiniteLivedIntangibleAssetsNet_iI_pp0p0" style="vertical-align: bottom; background-color: rgb(238,238,238)"><td style="text-align: left; padding-bottom: 2.5pt">Intangible assets, net</td><td style="padding-bottom: 2.5pt"> </td><td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">3,468,357</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr></table> <table cellpadding="0" cellspacing="0" id="xdx_89E_eus-gaap--ScheduleOfFiniteLivedIntangibleAssetsTableTextBlock_zdTqD499K1Ph" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%" summary="xdx: Disclosure - Intangible assets, net (Details)"><tr style="vertical-align: bottom"><td>Schedule of intangible assets, net</td><td> </td><td colspan="2" style="text-align: right"> </td><td> </td><td> </td><td colspan="2" style="text-align: right"> </td><td> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td><td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">September 30, 2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td><td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">June 30, 2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr><tr style="vertical-align: bottom; background-color: rgb(238,238,238)"><td style="width: 66%; text-align: left">Covenant not to compete</td><td style="width: 2%"> </td><td style="width: 1%; text-align: left">$</td><td id="xdx_982_eus-gaap--FiniteLivedIntangibleAssetsGross_pp0p0_c20240930__us-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__us-gaap--NoncompeteAgreementsMember_zs1LMKaOzmnk" style="width: 13%; text-align: right" title="Intangible assets, gross">3,459,120</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td><td style="width: 1%; text-align: left">$</td><td id="xdx_989_eus-gaap--FiniteLivedIntangibleAssetsGross_c20240630__us-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__us-gaap--NoncompeteAgreementsMember_pp0p0" style="width: 13%; text-align: right" title="Intangible assets, gross">3,459,120</td><td style="width: 1%; text-align: left"> </td></tr><tr style="vertical-align: bottom; background-color: White"><td style="text-align: left">Supplier relationships</td><td> </td><td style="text-align: left"> </td><td id="xdx_98F_eus-gaap--FiniteLivedIntangibleAssetsGross_c20240930__us-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__custom--SupplierRelationshipMember_pp0p0" style="text-align: right" title="Intangible assets, gross">1,179,246</td><td style="text-align: left"> </td><td> </td><td style="text-align: left"> </td><td id="xdx_988_eus-gaap--FiniteLivedIntangibleAssetsGross_c20240630__us-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__custom--SupplierRelationshipMember_pp0p0" style="text-align: right" title="Intangible assets, gross">1,179,246</td><td style="text-align: left"> </td></tr><tr style="vertical-align: bottom; background-color: rgb(238,238,238)"><td>Software</td><td> </td><td style="text-align: left"> </td><td id="xdx_988_eus-gaap--FiniteLivedIntangibleAssetsGross_c20240930__us-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__custom--SoftwareMember_pp0p0" style="text-align: right" title="Intangible assets, gross">534,591</td><td style="text-align: left"> </td><td> </td><td style="text-align: left"> </td><td id="xdx_982_eus-gaap--FiniteLivedIntangibleAssetsGross_c20240630__us-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__custom--SoftwareMember_pp0p0" style="text-align: right" title="Intangible assets, gross">534,591</td><td style="text-align: left"> </td></tr><tr style="vertical-align: bottom; background-color: White"><td style="text-align: left; padding-bottom: 1pt">Accumulated amortization</td><td style="padding-bottom: 1pt"> </td><td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_986_eus-gaap--FiniteLivedIntangibleAssetsAccumulatedAmortization_iNI_pp0p0_di_c20240930_z8f6Pw2Iic33" style="border-bottom: Black 1pt solid; text-align: right" title="Accumulated amortization">(1,704,560</td><td style="padding-bottom: 1pt; text-align: left">)</td><td style="padding-bottom: 1pt"> </td><td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_98B_eus-gaap--FiniteLivedIntangibleAssetsAccumulatedAmortization_iNI_pp0p0_di_c20240630_zhXEU9hexfSi" style="border-bottom: Black 1pt solid; text-align: right" title="Accumulated amortization">(1,542,257</td><td style="padding-bottom: 1pt; text-align: left">)</td></tr><tr style="vertical-align: bottom; background-color: rgb(238,238,238)"><td style="padding-bottom: 2.5pt">Total</td><td style="padding-bottom: 2.5pt"> </td><td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_981_eus-gaap--FiniteLivedIntangibleAssetsNet_c20240930_pp0p0" style="border-bottom: Black 2.5pt double; text-align: right" title="Intangible assets, net">3,468,357</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td><td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_986_eus-gaap--FiniteLivedIntangibleAssetsNet_c20240630_pp0p0" style="border-bottom: Black 2.5pt double; text-align: right" title="Intangible assets, net">3,630,700</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr></table> 3459120 3459120 1179246 1179246 534591 534591 1704560 1542257 3468357 3630700 P5Y11M12D 162343 162343 <table cellpadding="0" cellspacing="0" id="xdx_89A_eus-gaap--ScheduleofFiniteLivedIntangibleAssetsFutureAmortizationExpenseTableTextBlock_zjrN33i6Bda7" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%" summary="xdx: Disclosure - Intangible assets, net (Details - Future amortization)"><tr style="vertical-align: bottom"><td style="text-align: left">Schedule of amortization expense</td><td> </td><td colspan="2" id="xdx_499_20240930_zdrtBMIZwIxj" style="text-align: center"> </td><td> </td></tr><tr style="vertical-align: bottom"><td style="border-bottom: Black 1pt solid; text-align: left; font-weight: bold">Year Ending June 30,</td><td style="font-weight: bold; padding-bottom: 1pt"> </td><td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">Amount</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr><tr id="xdx_406_eus-gaap--FiniteLivedIntangibleAssetsAmortizationExpenseNextTwelveMonths_iI_pp0p0" style="vertical-align: bottom; background-color: rgb(238,238,238)"><td style="width: 83%; text-align: left">2025</td><td style="width: 2%"> </td><td style="width: 1%; text-align: left">$</td><td style="width: 13%; text-align: right">487,028</td><td style="width: 1%; text-align: left"> </td></tr><tr id="xdx_409_eus-gaap--FiniteLivedIntangibleAssetsAmortizationExpenseYearTwo_iI_pp0p0" style="vertical-align: bottom; background-color: White"><td style="text-align: left">2026</td><td> </td><td style="text-align: left"> </td><td style="text-align: right">649,371</td><td style="text-align: left"> </td></tr><tr id="xdx_402_eus-gaap--FiniteLivedIntangibleAssetsAmortizationExpenseYearThree_iI_pp0p0" style="vertical-align: bottom; background-color: rgb(238,238,238)"><td style="text-align: left">2027</td><td> </td><td style="text-align: left"> </td><td style="text-align: right">609,277</td><td style="text-align: left"> </td></tr><tr id="xdx_400_eus-gaap--FiniteLivedIntangibleAssetsAmortizationExpenseYearFour_iI_pp0p0" style="vertical-align: bottom; background-color: White"><td style="text-align: left">2028</td><td> </td><td style="text-align: left"> </td><td style="text-align: right">468,750</td><td style="text-align: left"> </td></tr><tr id="xdx_405_eus-gaap--FiniteLivedIntangibleAssetsAmortizationExpenseYearFive_iI_pp0p0" style="vertical-align: bottom; background-color: rgb(238,238,238)"><td style="text-align: left">2029</td><td> </td><td style="text-align: left"> </td><td style="text-align: right">345,912</td><td style="text-align: left"> </td></tr><tr id="xdx_40B_eus-gaap--FiniteLivedIntangibleAssetsAmortizationExpenseAfterYearFive_iI_pp0p0" style="vertical-align: bottom; background-color: White"><td style="text-align: left; padding-bottom: 1pt">Thereafter</td><td style="padding-bottom: 1pt"> </td><td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">908,019</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr><tr id="xdx_409_eus-gaap--FiniteLivedIntangibleAssetsNet_iI_pp0p0" style="vertical-align: bottom; background-color: rgb(238,238,238)"><td style="text-align: left; padding-bottom: 2.5pt">Intangible assets, net</td><td style="padding-bottom: 2.5pt"> </td><td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">3,468,357</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr></table> 487028 649371 609277 468750 345912 908019 3468357 Note 9 - Other payables and accrued liabilities As of September 30, 2024 and June 30, 2024, other payables and accrued liabilities consisted of the following: <table cellpadding="0" cellspacing="0" id="xdx_887_eus-gaap--ScheduleOfAccountsPayableAndAccruedLiabilitiesTableTextBlock_zFDeeIjfYil2d" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%" summary="xdx: Disclosure - Other payables and accrued liabilities (Details)"><tr style="vertical-align: bottom"><td>Schedule of other payables and accrued liabilities</td><td> </td><td colspan="2" id="xdx_495_20240930_zQLCDfL2l3C1" style="text-align: center"> </td><td> </td><td> </td><td colspan="2" id="xdx_494_20240630_zzeE67mrDyD5" style="text-align: center"> </td><td> </td></tr><tr style="vertical-align: bottom"><td> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td><td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">September 30, 2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td><td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">June 30, 2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr><tr id="xdx_402_ecustom--AccruedPayablesForInventoryInTransit_iI_pp0p0_zC1ijHWkCSs3" style="vertical-align: bottom; background-color: rgb(238,238,238)"><td style="width: 66%; text-align: left">Accrued payables for inventory in transit</td><td style="width: 2%"> </td><td style="width: 1%; text-align: left">$</td><td style="width: 13%; text-align: right">1,296,989</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td><td style="width: 1%; text-align: left">$</td><td style="width: 13%; text-align: right">1,405,780</td><td style="width: 1%; text-align: left"> </td></tr><tr id="xdx_405_ecustom--CreditCardsPayable_iI_pp0p0_zoVIBw9nNfOe" style="vertical-align: bottom; background-color: White"><td style="text-align: left">Credit cards payable</td><td> </td><td style="text-align: left"> </td><td style="text-align: right">206,769</td><td style="text-align: left"> </td><td> </td><td style="text-align: left"> </td><td style="text-align: right">231,243</td><td style="text-align: left"> </td></tr><tr id="xdx_400_ecustom--CustomerDeposit_iI_pp0p0_z7IlmvrtLref" style="vertical-align: bottom; background-color: rgb(238,238,238)"><td style="text-align: left">Customer deposit</td><td> </td><td style="text-align: left"> </td><td style="text-align: right">326,364</td><td style="text-align: left"> </td><td> </td><td style="text-align: left"> </td><td style="text-align: right">313,358</td><td style="text-align: left"> </td></tr><tr id="xdx_405_ecustom--AccruedAmazonFees_iI_pp0p0_zMCM9yOm8NTi" style="vertical-align: bottom; background-color: White"><td style="text-align: left">Accrued Amazon fees</td><td> </td><td style="text-align: left"> </td><td style="text-align: right">450,512</td><td style="text-align: left"> </td><td> </td><td style="text-align: left"> </td><td style="text-align: right">530,456</td><td style="text-align: left"> </td></tr><tr id="xdx_404_eus-gaap--SalesAndExciseTaxPayableCurrent_iI_pp0p0" style="vertical-align: bottom; background-color: rgb(238,238,238)"><td style="text-align: left">Sales taxes payable</td><td> </td><td style="text-align: left"> </td><td style="text-align: right">437,265</td><td style="text-align: left"> </td><td> </td><td style="text-align: left"> </td><td style="text-align: right">442,889</td><td style="text-align: left"> </td></tr><tr id="xdx_406_eus-gaap--AccruedPayrollTaxesCurrent_iI_pp0p0" style="vertical-align: bottom; background-color: White"><td style="text-align: left">Payroll liabilities</td><td> </td><td style="text-align: left"> </td><td style="text-align: right">191,882</td><td style="text-align: left"> </td><td> </td><td style="text-align: left"> </td><td style="text-align: right">204,137</td><td style="text-align: left"> </td></tr><tr id="xdx_407_eus-gaap--SettlementLiabilitiesCurrent_iI_pp0p0_d0_z8f3wkH9Xj9j" style="vertical-align: bottom; background-color: rgb(238,238,238)"><td style="text-align: left">Settlement payable</td><td> </td><td style="text-align: left"> </td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td><td style="text-align: left"> </td><td style="text-align: right">325,000</td><td style="text-align: left"> </td></tr><tr id="xdx_409_ecustom--OtherAccruedLiabilitiesAndPayables_iI_pp0p0_zmys8FS6G7rf" style="vertical-

align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1pt">Other accrued liabilities and payables</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">597,443</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">432,624</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_405_eus-gaap--OtherAccountsPayableAndAccruedLiabilities_iI_pp0p0" style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 2.5pt">Total</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">3,507,224</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">3,885,487</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>   <table cellpadding="0" cellspacing="0" id="xdx_887_eus-gaap--ScheduleOfAccountsPayableAndAccruedLiabilitiesTableTextBlock_zFDeeIjYil2d" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%" summary="xdx: Disclosure - Other payables and accrued liabilities (Details)"> <tr style="vertical-align: bottom"> <td>Schedule of other payables and accrued liabilities</td><td> </td> <td colspan="2" id="xdx_495_20240930_zQLCDfL2l3C1" style="text-align: center"> </td><td> </td><td> </td> <td colspan="2" id="xdx_494_20240630_zzeE67mrDyD5" style="text-align: center"> </td><td> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">September 30, 2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">June 30, 2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr id="xdx_402_ecustom--AccruedPayablesForInventoryInTransit_iI_pp0p0_zC1iJHWkCSs3" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="width: 66%; text-align: left">Accrued payables for inventory in transit</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 13%; text-align: right">1,296,989</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 13%; text-align: right">1,405,780</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_405_ecustom--CreditCardsPayable_iI_pp0p0_zoVIBw9nNfOe" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Credit cards payable</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">206,769</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">231,243</td><td style="text-align: left"> </td></tr> <tr id="xdx_400_ecustom--CustomerDeposit_iI_pp0p0_z7HmvrtLref" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left">Customer deposit</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">326,364</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">313,358</td><td style="text-align: left"> </td></tr> <tr id="xdx_405_ecustom--AccruedAmazonFees_iI_pp0p0_zMCM9yQm8NTi" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Accrued Amazon fees</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">450,512</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">530,456</td><td style="text-align: left"> </td></tr> <tr id="xdx_404_eus-gaap--SalesAndExciseTaxPayableCurrent_iI_pp0p0" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left">Sales taxes payable</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">437,265</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">442,889</td><td style="text-align: left"> </td></tr> <tr id="xdx_406_eus-gaap--AccruedPayrollTaxesCurrent_iI_pp0p0" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Payroll liabilities</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">191,882</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">204,137</td><td style="text-align: left"> </td></tr> <tr id="xdx_407_eus-gaap--SettlementLiabilitiesCurrent_iI_pp0p0_d0_z8f3wkH9Xj9j" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left">Settlement payable</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">325,000</td><td style="text-align: left"> </td></tr> <tr id="xdx_409_ecustom--OtherAccruedLiabilitiesAndPayables_iI_pp0p0_zmys8FS6G7rf" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1pt">Other accrued liabilities and payables</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">597,443</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">432,624</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_405_eus-gaap--OtherAccountsPayableAndAccruedLiabilities_iI_pp0p0" style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 2.5pt">Total</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">3,507,224</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">3,885,487</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> 1296989 1405780 206769 231243 326364 313358 450512 530456 437265 442889 191882 204137 0 325000 597443 432624 3507224 3885487 Note 10 - Loans payable   Long-term loan   Asset-based revolving loan   On November 12, 2021, the Company entered into a Credit Agreement with JPMorgan Chase Bank, N.A. ("JPMorgan"), as administrative agent, issuing bank and swingline lender, for an asset-based revolving loan ("ABL") of up to $25 million with key terms listed as follows: <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse"> <tr style="vertical-align: top"> <td style="width: 8%"> </td> <td style="width: 3%">-</td> <td style="width: 89%">Borrowing base equal to the sum of</td></tr> </table>   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse"> <tr style="vertical-align: top"> <td style="width: 11%"> </td> <td style="width: 3%">Ø</td> <td style="width: 86%">Up to 90% of eligible credit card receivables</td></tr> <tr style="vertical-align: top"> <td> </td> <td>Ø</td> <td>Up to 85% of eligible trade accounts receivable</td></tr> <tr style="vertical-align: top"> <td> </td> <td>Ø</td> <td>Up to the lesser of (i) 65% of cost of eligible inventory or (ii) 85% of net orderly liquidation value of eligible inventory</td></tr> </table>   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse"> <tr style="vertical-align: top"> <td style="width: 8%"> </td> <td style="width: 3%">·</td> <td style="width: 89%">Interest rates of between LIBOR plus 2% and LIBOR plus 2.25% depending on utilization</td></tr> <tr style="vertical-align: top"> <td> </td> <td>·</td> <td>Undrawn fee of between 0.25% and 0.375% depending on utilization</td></tr> <tr style="vertical-align: top"> <td> </td> <td>·</td> <td>Maturity Date of November 12, 2024</td></tr> </table>   In addition, the ABL includes an accordion feature that allows the Company to borrow up to an additional $25.0 million. To secure complete payment and performance of the secured obligations, the Company granted a security interest in all of its right, title and interest in, to and under all of the Company's assets as collateral to the ABL. Upon closing of the ABL, the Company paid $796,035 in financing fees including 2% of $25.0 million or $500,000 paid to its financial advisor. The financing fees are recorded as debt discount and are to be amortized over the three-year term of the ABL as interest expense.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify">Below is a summary of the interest expense recorded for the three months ended September 30, 2024 and 2023:</p> <table cellpadding="0" cellspacing="0" id="xdx_88B_eus-gaap--InterestIncomeAndInterestExpenseDisclosureTableTextBlock_zTEtmF66i8M1" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%" summary="xdx: Disclosure - Loans payable (Details - Interest expense)"> <tr style="vertical-align: bottom"> <td>Schedule of interest expense</td><td> </td> <td colspan="2" id="xdx_49C_20240701__20240930_zIIP7xD9XW9h" style="text-align: center"> </td><td> </td><td> </td> <td colspan="2" id="xdx_493_20230701__20230930_zr4iibzi477k" style="text-align: center"> </td><td> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2023</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr id="xdx_409_ecustom--AccruedInterestExpenses_maIEzZ8Y_zxKTnSVbPHU7" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="width: 66%; text-align: left">Accrued interest</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 13%; text-align: right">43,145</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 13%; text-align: right">133,615</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_409_ecustom--CreditUtilizationFees_maIEzZ8Y_zyYbX152J2w6" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Credit utilization fees</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">21,767</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">15,525</td><td style="text-align: left"> </td></tr> <tr id="xdx_40B_eus-gaap--AmortizationOfFinancingCostsAndDiscounts_maIEzZ8Y_ztuHbm4AUwb6" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left; padding-bottom: 1pt">Amortization of debt discount</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">66,305</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">66,305</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr id="xdx_408_eus-gaap--InterestExpense_pp0p0_mtIEzZ8Y_zZDzCUrzY9Sd" style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 2.5pt">Total</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-

align: right">131,217</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">215,445</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>   As disclosed in Note 18, the maturity date of the ABL has been extended to November 8, 2027. As of September 30, 2024, the outstanding amount of the ABL, which was classified as long-term revolving loan payable, net of debt discount and including interest payable, was $3,131,955. As of June 30, 2024, the outstanding amount of the revolving loan payable, net of debt discount and including interest payable, was $5,500,739.   On October 7, 2022, the Company entered into a second amendment to the credit agreement and consent (the "Second Amendment to the Credit Agreement"), originally dated November 12, 2021, as amended, with JPMorgan. The Company entered into the Second Amendment to the Credit Agreement primarily for the purpose of changing the interest rate repayment calculations from LIBOR to the Secured Overnight Financing Rate, or SOFR, which adjustment had originally been anticipated under the terms of the original Credit Agreement. In addition, two of the negative covenants set forth in the original Credit Agreement were amended in order to (i) adjust the definition of "Covenant Testing Trigger Period" to increase the required cash availability from $3,000,000 to $4,000,000, or 10% of the aggregate revolving commitment for the preceding 30 days, and (ii) require that the Company will not and will not permit any of its subsidiaries, after reasonable due diligence and due inquiry, to knowingly sell their products, inventory or services directly to any commercial businesses that grow or cultivate cannabis; it being acknowledged, however, that the Company does not generally conduct due diligence on its individual retail customers.   As of September 30, 2024, the Company was in compliance with the ABL covenants.   Promissory note payable   On February 15, 2022, as part of the consideration for the acquisition of Anivia, the Company issued a two-year unsecured 6% subordinated promissory note, payable in equal semi-annual installments commencing August 15, 2022 (the "Purchase Note"). The principal amount of the Purchase Note was $3.5 million with a fair value of $3.6 million as of February 15, 2022. In October 2022, the Company paid the first installment of $875,000. And in February 2023, the Company paid the second installment of $875,000. In August 2023, the Company paid the third installment of $875,000. In February 2024, the Company paid the fourth installment of $875,000. For the three months ended September 30, 2024, the Company recorded accrued interest of $0 and amortization of note premium of $0. For the three months ended September 30, 2023, the Company recorded accrued interest of $19,688 and amortization of note premium of $12,579. For the year ended June 30, 2024, the Company recorded accrued interest of $39,429 and amortization of note premium of $31,602. In February 2024, the note premium was fully amortized, and the outstanding balance of the principal and accrued interest of $275,679 was fully paid off. As of September 30, 2024 and June 30, 2024, the total outstanding balance of the Purchase Note was $0.   Short-term loan payable   On July 8, 2023, the Company entered into an agreement with White Cherry Limited ("White Cherry"), a BVI company owned by the former owner of DHS, for an on-demand, unsecured and subordinated loan ("On-demand Loan"). Pursuant to the agreement, White Cherry agreed to loan the Company the amount requested. The On-demand Loan bears interest at the rate of the Secured Overnight Financing Rate, or SOFR, plus 1% per annum. The On-demand Loan is due in 30 days upon receipt of White Cherry's notice of repayment. On July 16, 2023, the Company borrowed $2 million from White Cherry and repaid $1 million on July 31, 2023 and $1 million on January 31, 2024. For the three months ended September 30, 2024 and 2023, the Company recorded accrued interest of $0 and $6,060. As of September 30, 2024, the outstanding balance of the On-demand Loan was fully paid off.   On April 8, 2024, the Company entered into an agreement with an unrelated accredited investor (the "Investor") for an on-demand, unsecured and subordinated loan ("On-demand Loan 2"). Pursuant to the agreement, the Investor agreed to loan the Company the amount requested. The On-demand Loan 2 bears interest at the rate of the Secured Overnight Financing Rate, or SOFR, plus 1.5% per annum. The On-demand Loan 2 is due in 30 days upon receipt of the Investor's notice of repayment. For the three months ended September 30, 2024, the Company recorded interest expense of $3,733. As of June 30, 2024, the outstanding balance of the On-demand Loan 2, including accrued interest of $7,615, was $491,214. As of September 30, 2024, the On-demand Loan 2 had been fully paid off.   On April 1, 2024, the Company borrowed $350,000 short-term loan ("RP Loan") from an entity owned by Mr. Allan Huang, one of the majority shareholders of the Company. The RP Loan bears no interest and is due upon receipt of request of repayment. As of September 30, 2024 and June 30, 2024, the outstanding balance of the RP Loan was $350,000 and $350,000, respectively.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"> </p> 2024-11-12 25.00 796035 <table cellpadding="0" cellspacing="0" id="xdx_88B_eus-gaap--InterestIncomeAndInterestExpenseDisclosureTableTextBlock_zTEtmF66i8M1" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%" summary="xdx: Disclosure - Loans payable (Details - Interest expense)"> <tr style="vertical-align: bottom"> <td>Schedule of interest expense</td><td> </td> <td colspan="2" id="xdx_49C_20240701__20240930_zIIP7xD9XW9h" style="text-align: center"> </td><td> </td><td> </td> <td colspan="2" id="xdx_493_20230701__20230930_zr4iibzi477k" style="text-align: center"> </td><td> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2023</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr id="xdx_409_ecustom--AccruedInterestExpenses_maIEzZ8Y_zxKTnSVbPHU7" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="width: 66%; text-align: left">Accrued interest</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 13%; text-align: right">43,145</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 13%; text-align: right">133,615</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_409_ecustom--CreditUtilizationFees_maIEzZ8Y_zyYbX1S2J2w6" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Credit utilization fees</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">21,767</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">15,525</td><td style="text-align: left"> </td></tr> <tr id="xdx_40B_eus-gaap--AmortizationOfFinancingCostsAndDiscounts_maIEzZ8Y_ztuHbm4AUwb6" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left; padding-bottom: 1pt">Amortization of debt discount</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">66,305</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">66,305</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr id="xdx_408_eus-gaap--InterestExpense_pp0p0_mtIEzZ8Y_zZDzCUrzY9Sd" style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 2.5pt">Total</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">131,217</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-

align: right">215,445</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> 43145 133615 21767 15525 66305 66305 131217 215445 3131955 5500739 3500000 3600000 875000 875000 875000 875000 0 0 19688 12579 39429 31602 275679 0 0 2000000 1000000 1000000 0 6060 3733 7615 491214 350000 350000 350000 Note 11 - Related party transactions   On April 1, 2024, the Company borrowed $350,000 short-term loan from an entity owned by Mr. Allan Huang, one of the majority shareholders of the Company. See Note 10 above for details.   During the year ended June 30, 2024, the Company started selling products through MII Strategy Inc. ("MII"), a company owned by the Company's CEO, Mr. Chenlong Tan. As of September 30, 2024 and June 30, 2024, the total amount due from MII was $56,406. As of the date of this report, the outstanding balance was fully paid off.   On July 8, 2023, the Company entered into an agreement with White Cherry for an on demand loan. See Note 10 above for details.   350000 56406 56406 Note 12 - Income taxes   In addition to corporate income taxes in the United States, upon completion of the acquisition of Anivia in February 2022, the Company is subject to corporate income taxes in People's Republic of China ("PRC"). Anivia and its subsidiaries are subject to BVI or Hong Kong income taxes but did not have any operations for the year ended June 30, 2022 in those jurisdictions. DHS, the operating VIE of Anivia, is considered a Controlled Foreign Corporation (CFC) defined under IRC Sec. 957(a) since the Company indirectly owns more than 50% voting control of DHS as a result of the Transfer Agreement. Therefore, DHS is subject to the Global Intangible Low-Taxed Income (or GILTI) Tax. DHS is subject to 5% tax rate in PRC until December 31, 2027. Since DHS had losses during the three months ended September 30, 2024 and 2023 and the year ended June 30, 2024, no GILTI tax was recorded as of September 30, 2024 and June 30, 2024. The Company is not eligible for the GILTI high-tax exclusion. In addition, as a result of the acquisition, the Company recognized goodwill in the amount of $6,094,144. Since the acquisition was a stock acquisition, the Goodwill is not deductible for tax purposes.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify">For the three months ended September 30, 2024, as a result of the Company's inability to establish a reliable estimate for annual effective tax rate, the Company calculated income tax expense using the actual effective tax rate year to date, as opposed to the estimated annual effective tax rate, as provided in Accounting Standards Codification (ASC) 740-270-30-18.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify">The income tax provision for the three months ended September 30, 2024 and 2023 consisted of the following:</p> <table cellpadding="0" cellspacing="0" id="xdx_88F_eus-gaap--ScheduleOfComponentsOfIncomeTaxExpenseBenefitTableTextBlock_z6wKJ1vnVo55" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%" summary="xdx: Disclosure - Income taxes (Details - Tax provision)"> <tr style="vertical-align: bottom"> <td>Schedule of income tax provision</td><td> </td> <td colspan="2" id="xdx_495_20240701__20240930_zwbhFD1XxhNe" style="text-align: center"> </td><td> </td><td> </td> <td colspan="2" id="xdx_491_20230701__20230930_zHGIwRYwKl6a" style="text-align: center"> </td><td> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: center"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">September 30, 2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">September 30, 2023</td> <td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr id="xdx_40D_eus-gaap--CurrentFederalStateAndLocalTaxExpenseBenefitAbstract_iB_zRLKL1Pgs5F1" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td>Current:</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_40A_eus-gaap--CurrentFederalTaxExpenseBenefit_d0_maCzqWY_zIQ7mzRrOvxa" style="vertical-align: bottom; background-color: White"> <td style="width: 66%; padding-left: 10pt">Federal</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 13%; text-align: right">-</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 13%; text-align: right">(1,705</td><td style="width: 1%; text-align: left">)</td></tr> <tr id="xdx_402_eus-gaap--CurrentStateAndLocalTaxExpenseBenefit_maCzqWY_zAAe8XBKYaPf" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="padding-left: 10pt">State</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">8,409</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">12,470</td><td style="text-align: left"> </td></tr> <tr id="xdx_407_eus-gaap--CurrentForeignTaxExpenseBenefit_d0_maCzqWY_zqO0rLxCjaI5" style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 1pt; padding-left: 10pt">Foreign</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">-</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">-</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr id="xdx_408_eus-gaap--CurrentIncomeTaxExpenseBenefit_iT_mtCzqWY_z7d2z0aDzk4f" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left; padding-bottom: 1pt; padding-left: 10pt">Total current income tax provision</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">8,409</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">10,765</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr id="xdx_40C_eus-gaap--DeferredFederalStateAndLocalTaxExpenseBenefitAbstract_iB_zVXqqOJNL0Id" style="vertical-align: bottom; background-color: White"> <td>Deferred:</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_409_eus-gaap--DeferredFederalIncomeTaxExpenseBenefit_maDITEBzZb8_zPd8Uueis5Yh" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="padding-left: 10pt">Federal</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(521,137</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(284,648</td><td style="text-align: left">)</td></tr> <tr id="xdx_400_eus-gaap--DeferredStateAndLocalIncomeTaxExpenseBenefit_maDITEBzZb8_zIDVH471mwDg" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt">State</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(123,784</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(66,624</td><td style="text-align: left">)</td></tr> <tr id="xdx_401_eus-gaap--DeferredForeignIncomeTaxExpenseBenefit_d0_maDITEBzZb8_zow5oaZbF715" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="padding-bottom: 1pt; padding-left: 10pt">Foreign</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">-</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">64,625</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr id="xdx_406_eus-gaap--DeferredIncomeTaxExpenseBenefit_iT_mtDITEBzZb8_zEcIjjFxuGsj" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1pt; padding-left: 10pt">Total deferred taxes</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">(644,921</td><td style="padding-bottom: 1pt; text-align: left">)</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">(286,647</td><td style="padding-bottom: 1pt; text-align: left">)</td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_406_eus-gaap--OtherTaxExpenseBenefit_zgEF6Qkj9Iza" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 2.5pt">Total provision for income taxes</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">(636,512</td><td style="padding-bottom: 2.5pt; text-align: left">)</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">(275,882</td><td style="padding-bottom: 2.5pt; text-align: left">)</td></tr> </table>   The Company is subject to U.S. federal income tax as well as state income tax in certain jurisdictions. The tax years 2019 to 2023 remain open to examination by the major taxing jurisdictions to which the Company is subject. The following is a reconciliation of income tax expenses at the effective rate to income tax at the calculated statutory rates: <table cellpadding="0" cellspacing="0" id="xdx_88B_eus-gaap--ScheduleOfEffectiveIncomeTaxRateReconciliationTableTextBlock_zlCV1mr2or21" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%" summary="xdx: Disclosure - Income taxes (Details - Reconciliation of effective income tax rate)"> <tr style="vertical-align: bottom"> <td>Schedule of reconciliation of effective income tax expenses rate</td><td> </td> <td colspan="2" id="xdx_49D_20240701__20240930_zdGm8pMp15Mf" style="text-align: center"> </td><td> </td><td> </td> <td colspan="2" id="xdx_49E_20230701__20230930_zctzJlnKXbaj" style="text-align: center"> </td><td> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: center"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">September 30, 2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">September 30, 2023</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left">Statutory tax rate</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_407_eus-gaap--EffectiveIncomeTaxRateReconciliationAtFederalStatutoryIncomeTaxRate_dp_ztwxQFwLBQzg" style="vertical-align: bottom; background-color: White"> <td style="width: 66%; padding-left: 10pt">Federal</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 13%; text-align: right">21.00%</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 13%; text-align: right">21.00%</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_40D_eus-gaap--EffectiveIncomeTaxRateReconciliationStateAndLocalIncomeTaxes_dp_zIAa7HyFBM74" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left; padding-left: 10pt">State (net of federal benefit)</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">5.51%</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">5.82%</td><td style="text-align: left"> </td></tr> <tr

id="xdx_409_eus-gaap--EffectiveIncomeTaxRateReconciliationForeignIncomeTaxRateDifferential_dp_zFd3PRGMp1Z4" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Foreign tax rate difference</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(3.16%</td> <td style="text-align: left">)</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(4.88%</td><td style="text-align: left">)</td></tr> <tr id="xdx_408_eus-gaap--EffectiveIncomeTaxRateReconciliationOtherAdjustments_dp_zOazzVc8iDb1" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left; padding-bottom: 1pt">Net effect of state income tax deduction and other permanent differences</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">0.5%</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">(4.31%</td><td style="padding-bottom: 1pt; text-align: left">)</td></tr> <tr id="xdx_40F_eus-gaap--EffectiveIncomeTaxRateContinuingOperations_dp_z9dtBdPQ0rk6" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 2.5pt">Effective tax rate</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td style="border-bottom: Black 2.5pt double; text-align: right">23.85%</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td style="border-bottom: Black 2.5pt double; text-align: right">17.63%</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>   As of September 30, 2024, prepaid income taxes to US tax authorities and income tax payable to Chinese tax authorities was $16,687 and $285,964, respectively. As of June 30, 2024, prepaid income taxes to US tax authorities and income tax payable to Chinese tax authorities was $31,496 and $276,158, respectively.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify">The tax effects of temporary differences which give rise to significant portions of the deferred taxes are summarized as follows:</p> <table cellpadding="0" cellspacing="0" id="xdx_885_eus-gaap--ScheduleOfDeferredTaxAssetsAndLiabilitiesTableTextBlock_zW16t3NlVRWd" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%" summary="xdx: Disclosure - Income taxes (Details - Deferred taxes)"> <tr style="vertical-align: bottom"> <td>Schedule of deferred taxes</td><td> </td> <td colspan="2" id="xdx_495_20240930_z2o5kKHKlbWi" style="text-align: center"> </td><td> </td><td> </td> <td colspan="2" id="xdx_49E_20240630_zUEuTQvYX5Xh" style="text-align: center"> </td><td> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">September 30, 2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">June 30, 2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr id="xdx_401_eus-gaap--DeferredTaxAssetsNetAbstract_iB_zFSds9VhRt9a" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="font-weight: bold; text-align: left">Deferred tax assets</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_40E_eus-gaap--DeferredTaxAssetsTaxDeferredExpenseOther_iI_maDTAGziAs_zL40dKG3V2yh" style="vertical-align: bottom; background-color: White"> <td style="width: 66%; padding-left: 10pt">263A calculation</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 13%; text-align: right">239,234</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 13%; text-align: right">291,354</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_405_eus-gaap--DeferredTaxAssetsInventory_iI_maDTAGziAs_ztjLn59ueto6" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left; padding-left: 10pt">Inventory reserve</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">248,254</td><td style="text-align: left"> </td> <td> </td> <td style="text-align: left"> </td><td style="text-align: right">171,942</td><td style="text-align: left"> </td></tr> <tr id="xdx_40C_eus-gaap--DeferredTaxAssetsStateTaxes_iI_maDTAGziAs_zsoAlroLeflc" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-left: 10pt">State taxes</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1,766</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">4,840</td><td style="text-align: left"> </td></tr> <tr id="xdx_408_eus-gaap--DeferredTaxAssetsTaxDeferredExpenseReservesAndAccrualsReserves_iI_maDTAGziAs_zBnLWqz5wZl5" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left; padding-left: 10pt">Accrued expenses</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">131,467</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">155,860</td><td style="text-align: left"> </td></tr> <tr id="xdx_409_ecustom--DeferredTaxAssetsLeaseAssetsLiabilities_iI_maDTAGziAs_zkcYTy4WWaK9" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-left: 10pt">ROU assets / liabilities</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">107,632</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">110,391</td><td style="text-align: left"> </td></tr> <tr id="xdx_409_eus-gaap--DeferredTaxAssetsOperatingLossCarryforwardsDomestic_iI_maDTAGziAs_zxxO3MbGIq98" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left; padding-left: 10pt">Net operating loss</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">2,304,794</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">2,190,589</td><td style="text-align: left"> </td></tr> <tr id="xdx_408_ecustom--DisallowedInterestExpense_iI_maDTAGziAs_zdc38tds6BJ4" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-left: 10pt">Disallowed interest expense</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">269,322</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">258,352</td><td style="text-align: left"> </td></tr> <tr id="xdx_40E_eus-gaap--DeferredTaxAssetsTaxDeferredExpenseCompensationAndBenefitsShareBasedCompensationCost_iI_maDTAGziAs_zR5Vx8UfZO3k" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left; padding-left: 10pt">Stock-based compensation</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">395,850</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">341,591</td><td style="text-align: left"> </td></tr> <tr id="xdx_405_eus-gaap--DeferredTaxAssetsValuationAllowance_iNI_di0_msDTAGziAs_zqsNjKC2BnLl" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-left: 10pt">Valuation allowance</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(85,054</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(64,897</td><td style="text-align: left">)</td></tr> <tr id="xdx_405_eus-gaap--DeferredTaxAssetsOther_iI_maDTAGziAs_zSMoIz5R0dki" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="padding-bottom: 1pt; padding-left: 10pt">Allowance for credit loss</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">485,472</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">40,067</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr id="xdx_40D_eus-gaap--DeferredTaxAssetsGross_iTI_mtDTAGziAs_maNDTLzP89_zBXLOfyBDZVj" style="vertical-align: bottom; background-color: White"> <td style="font-weight: bold; text-align: left; padding-bottom: 1pt; padding-left: 20pt">Total deferred tax assets</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">4,098,737</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">3,500,089</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_401_eus-gaap--DeferredTaxLiabilitiesAbstract_iB_zaHuYKlXWqzc" style="vertical-align: bottom; background-color: White"> <td style="font-weight: bold; text-align: left">Deferred tax liabilities</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_40B_eus-gaap--DeferredTaxLiabilitiesPropertyPlantAndEquipment_iNI_di_maDITLzSi5_zshimeLYR5a8" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="padding-left: 10pt">Depreciation</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(74,059</td><td style="text-align: left">) </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(77,287</td><td style="text-align: left">)</td></tr> <tr id="xdx_40D_eus-gaap--DeferredTaxLiabilitiesOtherFiniteLivedAssets_iNI_di_maDITLzSi5_zRZriOZqAroi" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1pt; padding-left: 10pt">Intangible assets acquired</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">(934,153</td><td style="padding-bottom: 1pt; text-align: left">)</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">(977,197</td><td style="padding-bottom: 1pt; text-align: left">)</td></tr> <tr id="xdx_40B_eus-gaap--DeferredIncomeTaxLiabilities_iNTI_di_mtDITLzSi5_msNDTLzP89_zKSmPmqeYNog" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="font-weight: bold; text-align: left; padding-bottom: 1pt; padding-left: 20pt">Total deferred tax liabilities</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">(1,008,212</td><td style="padding-bottom: 1pt; text-align: left">)</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">(1,054,484</td><td style="padding-bottom: 1pt; text-align: left">)</td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_40D_ecustom--NetDeferredTaxAssets_iTI_mtNDTLzP89_z53nxfYm3Wb9" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="font-weight: bold; text-align: left; padding-bottom: 2.5pt">Net deferred tax assets</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">3,090,525</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">2,445,605</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>   For the three months ended September 30, 2024 and 2023, the Company recorded $20,157 and $64,145 of valuation allowance to reduce deferred tax assets for the losses incurred by DHS.   0 0 6094144 <table cellpadding="0" cellspacing="0" id="xdx_88F_eus-gaap--ScheduleOfComponentsOfIncomeTaxExpenseBenefitTableTextBlock_z6wKJ1vnVoS5" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%" summary="xdx: Disclosure - Income taxes (Details - Tax provision)"> <tr style="vertical-align: bottom"> <td>Schedule of income tax provision</td><td> </td> <td colspan="2" id="xdx_495_20240701__20240930_zwbhFD1XxhNe" style="text-align: center"> </td><td> </td><td> </td> <td colspan="2" id="xdx_491_20230701__20230930_zHGIwRYwKl6a" style="text-align: center"> </td><td> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: center"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">September 30, 2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td style="font-

weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">September 30, 2023</td> <td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr id="xdx_40D_eus-gaap--CurrentFederalStateAndLocalTaxExpenseBenefitAbstract_iB_zRLKL1Pgs5F1" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td>Current:</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_40A_eus-gaap--CurrentFederalTaxExpenseBenefit_d0_maCzqWY_zIQ7mzRrOvxa" style="vertical-align: bottom; background-color: White"> <td style="width: 66%; padding-left: 10pt">Federal</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 13%; text-align: right">-</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 13%; text-align: right">(1,705</td><td style="width: 1%; text-align: left">)</td></tr> <tr id="xdx_402_eus-gaap--CurrentStateAndLocalTaxExpenseBenefit_maCzqWY_zAAe8XBKYaPf" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="padding-left: 10pt">State</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">8,409</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">12,470</td><td style="text-align: left"> </td></tr> <tr id="xdx_407_eus-gaap--CurrentForeignTaxExpenseBenefit_d0_maCzqWY_zqO0rLxCjaI5" style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 1pt; padding-left: 10pt">Foreign</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">-</td><td style="padding-bottom: 1pt; text-align: left"> </td> <td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">-</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr id="xdx_408_eus-gaap--CurrentIncomeTaxExpenseBenefit_iT_mtCzqWY_z7d2z0aDzk4f" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left; padding-bottom: 1pt; padding-left: 10pt">Total current income tax provision</td> <td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">8,409</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">10,765</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr id="xdx_40C_eus-gaap--DeferredFederalStateAndLocalTaxExpenseBenefitAbstract_iB_zVXqqOJNL0Id" style="vertical-align: bottom; background-color: White"> <td>Deferred:</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_409_eus-gaap--DeferredFederalIncomeTaxExpenseBenefit_maDITEBzZb8_zPd8Uueis5Yh" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="padding-left: 10pt">Federal</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(521,137</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(284,648</td><td style="text-align: left">)</td></tr> <tr id="xdx_400_eus-gaap--DeferredStateAndLocalIncomeTaxExpenseBenefit_maDITEBzZb8_zIDVH471mwDg" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt">State</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(123,784</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(66,624</td><td style="text-align: left">)</td></tr> <tr id="xdx_401_eus-gaap--DeferredForeignIncomeTaxExpenseBenefit_d0_maDITEBzZb8_zow5oaZbF715" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="padding-bottom: 1pt; padding-left: 10pt">Foreign</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">-</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">64,625</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr id="xdx_406_eus-gaap--DeferredIncomeTaxExpenseBenefit_iT_mtDITEBzZb8_zEcIjJFxuGsj" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1pt; padding-left: 10pt">Total deferred taxes</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">(644,921</td><td style="padding-bottom: 1pt; text-align: left">)</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">(286,647</td><td style="padding-bottom: 1pt; text-align: left">)</td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_406_eus-gaap--OtherTaxExpenseBenefit_zgEF6Okj9Iza" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 2.5pt">Total provision for income taxes</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">(636,512</td><td style="padding-bottom: 2.5pt; text-align: left">)</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">(275,882</td><td style="padding-bottom: 2.5pt; text-align: left">)</td></tr> </table> 0 -1705 8409 12470 0 0 8409 10765 -521137 -284648 -123784 -66624 0 64625 -644921 -286647 -636512 -275882 <table cellpadding="0" cellspacing="0" id="xdx_88B_eus-gaap--ScheduleOfEffectiveIncomeTaxRateReconciliationTableTextBlock_zlCV1mr2or21" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%" summary="xdx: Disclosure - Income taxes (Details - Reconciliation of effective income tax rate)"> <tr style="vertical-align: bottom"> <td>Schedule of reconciliation of effective income tax expenses rate</td><td> </td> <td colspan="2" id="xdx_49D_20240701__20240930_zdGm8pMp15Mf" style="text-align: center"> </td><td> </td><td> </td> <td colspan="2" id="xdx_49E_20230701__20230930_zctzJlnKXbaj" style="text-align: center"> </td><td> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: center"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">September 30, 2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">September 30, 2023</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left">Statutory tax rate</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_407_eus-gaap--EffectiveIncomeTaxRateReconciliationAtFederalStatutoryIncomeTaxRate_dp_ztwxQFwLBQzg" style="vertical-align: bottom; background-color: White"> <td style="width: 66%; padding-left: 10pt">Federal</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 13%; text-align: right">21.00%</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 13%; text-align: right">21.00%</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_40D_eus-gaap--EffectiveIncomeTaxRateReconciliationStateAndLocalIncomeTaxes_dp_zIAa7HyFBM74" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left; padding-left: 10pt">State (net of federal benefit)</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">5.51%</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">5.82%</td><td style="text-align: left"> </td></tr> <tr id="xdx_409_eus-gaap--EffectiveIncomeTaxRateReconciliationForeignIncomeTaxRateDifferential_dp_zFd3PRGMp1Z4" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Foreign tax rate difference</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(3.16%</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(4.88%</td><td style="text-align: left">)</td></tr> <tr id="xdx_408_eus-gaap--EffectiveIncomeTaxRateReconciliationOtherAdjustments_dp_zOazzVc8iDb1" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left; padding-bottom: 1pt">Net effect of state income tax deduction and other permanent differences</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">0.5%</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">(4.31%</td><td style="padding-bottom: 1pt; text-align: left">)</td></tr> <tr id="xdx_40F_eus-gaap--EffectiveIncomeTaxRateContinuingOperations_dp_z9dtBdPQ0rk6" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 2.5pt">Effective tax rate</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td style="border-bottom: Black 2.5pt double; text-align: right">23.85%</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td style="border-bottom: Black 2.5pt double; text-align: right">17.63%</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> 0.2100 0.2100 0.0551 0.0582 -0.0316 -0.0488 0.005 -0.0431 0.2385 0.1763 16687 285964 31496 276158 <table cellpadding="0" cellspacing="0" id="xdx_885_eus-gaap--ScheduleOfDeferredTaxAssetsAndLiabilitiesTableTextBlock_zW16t3NlVRWd" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%" summary="xdx: Disclosure - Income taxes (Details - Deferred taxes)"> <tr style="vertical-align: bottom"> <td>Schedule of deferred taxes</td><td> </td> <td colspan="2" id="xdx_495_20240930_z2o5kKHKlbWi" style="text-align: center"> </td><td> </td><td> </td> <td colspan="2" id="xdx_49E_20240630_zUEuTQvYX5Xh" style="text-align: center"> </td><td> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">September 30, 2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">June 30, 2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr id="xdx_401_eus-gaap--DeferredTaxAssetsNetAbstract_iB_zFSds9VhRt9a" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="font-weight: bold; text-align: left">Deferred tax assets</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_40E_eus-gaap--DeferredTaxAssetsTaxDeferredExpenseOther_iI_maDTAGziAs_zL40dKG3V2yh" style="vertical-align: bottom; background-color: White"> <td style="width: 66%; padding-left: 10pt">263A calculation</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 13%; text-align: right">239,234</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 13%; text-align: right">291,354</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_405_eus-gaap--DeferredTaxAssetsInventory_iI_maDTAGziAs_ztjLn59ueto6" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left; padding-left: 10pt">Inventory reserve</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">248,254</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">171,942</td><td style="text-align: left"> </td></tr> <tr id="xdx_40C_eus-gaap--DeferredTaxAssetsStateTaxes_iI_maDTAGziAs_zsoAlroLeflc" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-left: 10pt">State taxes</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1,766</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">4,840</td><td style="text-align: left"> </td></tr> <tr id="xdx_408_eus-gaap--DeferredTaxAssetsTaxDeferredExpenseReservesAndAccrualsReserves_iI_maDTAGziAs_zBnLWqz5wZl5" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left; padding-left: 10pt">Accrued expenses</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">131,467</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">155,860</td><td style="text-align: left"> </td></tr> <tr id="xdx_409_ecustom--DeferredTaxAssetsLeaseAssetsLiabilities_iI_maDTAGziAs_zkcYTy4WWaK9" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-left: 10pt">ROU assets / liabilities</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">107,632</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">110,391</td><td style="text-align: left"> </td></tr> <tr id="xdx_409_eus-gaap--DeferredTaxAssetsOperatingLossCarryforwardsDomestic_iI_maDTAGziAs_zxxO3MbGIq98" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left; padding-left: 10pt">Net operating loss</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">2,304,794</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">2,190,589</td><td style="text-align: left"> </td></tr> <tr id="xdx_408_ecustom--DisallowedInterestExpense_iI_maDTAGziAs_zdc38tds6BJ4" style="vertical-

align: bottom; background-color: White"> <td style="text-align: left; padding-left: 10pt">Disallowed interest expense</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">269,322</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">258,352</td><td style="text-align: left"> </td></tr> <tr id="xdx_40E_eus-gaap--DeferredTaxAssetsTaxDeferredExpenseCompensationAndBenefitsShareBasedCompensationCost_iI_maDTAGziAs_zR5Vx8UfZO3k" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left; padding-left: 10pt">Stock-based compensation</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">395,850</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">341,591</td><td style="text-align: left"> </td></tr> <tr id="xdx_405_eus-gaap--DeferredTaxAssetsValuationAllowance_iNI_di0_msDTAGziAs_zqsNjKC2BnL1" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-left: 10pt">Valuation allowance</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(85,054</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(64,897</td><td style="text-align: left">)</td></tr> <tr id="xdx_405_eus-gaap--DeferredTaxAssetsOther_iI_maDTAGziAs_zSMoIz5R0dki" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="padding-bottom: 1pt; padding-left: 10pt">Allowance for credit loss</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">485,472</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">40,067</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr id="xdx_40D_eus-gaap--DeferredTaxAssetsGross_iTI_mtDTAGziAs_maNDTLzP89_zBXLQfyBDZVj" style="vertical-align: bottom; background-color: White"> <td style="font-weight: bold; text-align: left; padding-bottom: 1pt; padding-left: 20pt">Total deferred tax assets</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">4,098,737</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">3,500,089</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_401_eus-gaap--DeferredTaxLiabilitiesAbstract_iB_zaHuYKlXWqzc" style="vertical-align: bottom; background-color: White"> <td style="font-weight: bold; text-align: left">Deferred tax liabilities</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_40B_eus-gaap--DeferredTaxLiabilitiesPropertyPlantAndEquipment_iNI_di_maDITLzSi5_zshimeLYR5a8" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="padding-left: 10pt">Depreciation</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(74,059</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(77,287</td><td style="text-align: left">)</td></tr> <tr id="xdx_40D_eus-gaap--DeferredTaxLiabilitiesOtherFiniteLivedAssets_iNI_di_maDITLzSi5_zRZriOZqAroi" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1pt; padding-left: 10pt">Intangible assets acquired</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">(934,153</td><td style="padding-bottom: 1pt; text-align: left">)</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">(977,197</td><td style="padding-bottom: 1pt; text-align: left">)</td></tr> <tr id="xdx_40B_eus-gaap--DeferredIncomeTaxLiabilities_iNTI_di_mtDITLzSi5_msNDTLzP89_zKSmPmqeYNog" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="font-weight: bold; text-align: left; padding-bottom: 1pt; padding-left: 20pt">Total deferred tax liabilities</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">(1,008,212</td><td style="padding-bottom: 1pt; text-align: left">)</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">(1,054,484</td><td style="padding-bottom: 1pt; text-align: left">)</td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_40D_ecustom--NetDeferredTaxAssets_iTI_mtNDTLzP89_z53nxfYm3Wb9" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="font-weight: bold; text-align: left; padding-bottom: 2.5pt">Net deferred tax assets</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">3,090,525</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">2,445,605</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> 239234 291354 248254 171942 1766 4840 131467 155860 107632 110391 2304794 2190589 269322 258352 395850 341591 85054 64897 485472 40067 4098737 3500089 74059 77287 934153 977197 1008212 1054484 3090525 2445605 20157 64145 Note 13 - Earnings per share   The following table sets forth the computation of basic and diluted earnings per share for the periods presented: <table cellpadding="0" cellspacing="0" id="xdx_89E_eus-gaap--ScheduleOfEarningsPerShareBasicAndDilutedTableTextBlock_zolgpTBcJi29" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%" summary="xdx: Disclosure - Earnings per share (Details - Basic and diluted earnings per share)"> <tr style="vertical-align: bottom"> <td>Schedule of computation of basic and diluted earnings per share </td><td> </td> <td colspan="2" id="xdx_497_20240701__20240930_zCGhwbnauAv7" style="text-align: center"> </td><td> </td><td> </td> <td colspan="2" id="xdx_49C_20230701__20230930_zDKSqlpjrEs2" style="text-align: center"> </td><td> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="6" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">For the three months ended
 September 30,</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2023</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr id="xdx_40C_ecustom--NumeratorAbstract_iB_zAyCB2xqBJCi" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="font-weight: bold">Numerator:</td> <td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_409_eus-gaap--NetIncomeLossAvailableToCommonStockholdersDiluted_i_pp0p0" style="vertical-align: bottom; background-color: White"> <td style="width: 66%; text-align: left; padding-bottom: 2.5pt">Net loss attributable to iPower Inc.</td><td style="width: 2%; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; width: 1%; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; width: 13%; text-align: right">(2,029,281</td><td style="width: 1%; padding-bottom: 2.5pt; text-align: left">)</td><td style="width: 2%; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; width: 1%; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; width: 13%; text-align: right">(1,286,515</td><td style="width: 1%; padding-bottom: 2.5pt; text-align: left">)</td></tr> <tr id="xdx_404_ecustom--DenominatorAbstract_iB_zPKk9l7IaXGa" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="font-weight: bold">Denominator:</td> <td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-indent: -10pt; padding-left: 10pt; text-align: left; padding-bottom: 2.5pt">Weighted-average shares used in computing basic and diluted earnings per share*</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">31,417,203</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">29,764,515</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="padding-bottom: 2.5pt">Losses per share of ordinary shares - basic and diluted</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">(0.06</td><td style="padding-bottom: 2.5pt; text-align: left">)</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">(0.04</td><td style="padding-bottom: 2.5pt; text-align: left">)</td></tr> </table>   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse"> <tr style="vertical-align: top"> <td style="width: 2%; text-align: justify">*</td> <td style="width: 98%; text-align: justify">Due to the anti-dilutive effect, the computation of basic and diluted EPS did not include the shares underlying the exercise of warrants, options, and unvested RSUs as the Company had a net loss for the three months ended September 30, 2024 and 2023.</td></tr> <tr style="vertical-align: top"> <td style="text-align: justify"> </td> <td style="text-align: justify"> </td></tr> <tr style="vertical-align: top"> <td style="text-align: justify">*</td> <td style="text-align: justify">For the three months ended September 30, 2024 and 2023, 71,343 and 66,366 vested but unissued shares of restricted stock units under the 2020 Equity Incentive Plan (as discussed in Note 14) are considered issued shares and therefore are included in the computation of basic losses per share when the shares are fully vested.</td></tr> </table>   <table cellpadding="0" cellspacing="0" id="xdx_89E_eus-gaap--ScheduleOfEarningsPerShareBasicAndDilutedTableTextBlock_zolgpTBcJi29" style="font: 10pt Times New Roman, Times, Serif; 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ended
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background-color: White"> <td style="text-indent: -10pt; padding-left: 10pt; text-align: left; padding-bottom: 2.5pt">Weighted-average shares used in computing basic and diluted earnings per share*</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">31,417,203</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">29,764,515</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="padding-bottom: 2.5pt">Losses per share of ordinary shares - basic and diluted</td> <td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">(0.06</td><td style="padding-bottom: 2.5pt; text-align: left">)</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">(0.04</td><td style="padding-bottom: 2.5pt; text-align: left">)</td></tr> </table>   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse"> <tr style="vertical-align: top"> <td style="width: 2%; text-align: justify">*</td> <td style="width: 98%; text-align: justify">Due to the anti-dilutive effect, the computation of basic and diluted EPS did not include the shares underlying the exercise of warrants, options, and unvested RSUs as the Company had a net loss for the three months ended September 30, 2024 and 2023.</td></tr> <tr style="vertical-align: top"> <td style="text-align: justify"> </td> <td style="text-align: justify"> </td></tr> <tr style="vertical-align: top"> <td style="text-align: justify">*</td> <td style="text-align: justify">For the three months ended September 30, 2024 and 2023, 71,343 and 66,366 vested but unissued shares of restricted stock units under the 2020 Equity Incentive Plan (as discussed in Note 14) are considered issued shares and therefore are included in the computation of basic losses per share when the shares are fully vested.</td></tr> </table> -2029281 -1286515 31417203 31417203 29764515 29764515 -0.06 -0.06 -0.04 -0.04 71343 66366 Note 14 - Equity   Common Stock   As of September 30, 2024, the total authorized shares of capital stock were 200,000,000 shares consisting of 180,000,000 shares of Common Stock (“Common Stock”) and 20,000,000 shares of preferred stock (the “Preferred Stock”), each with a par value of $0.001 per share.   The holders of Common Stock shall be entitled to one vote per share in voting to the election of directors and all other corporate purposes. Subject to the express terms of any outstanding series of Preferred Stock, dividends may be paid in cash or otherwise with respect to the holders of Common Stock out of the assets of the Company legally available therefor, upon the terms, and subject to the limitations, as the Board of Directors of the Company (the “Board of Directors”) may determine. In the event of liquidation or dissolution of the Company, subject to the express terms of any outstanding series of Preferred Stock, the holders of Common Stock shall be entitled to share in the distribution of any remaining assets available for distribution to the holders of Common Stock ratably in proportion to the total number of shares of Common Stock then issued and outstanding.   During the year ended June 30, 2024, the Company issued <span id="xdx_901_eus-gaap--StockIssuedDuringPeriodSharesRestrictedStockAwardGross_c20230701__20240630__us-gaap--AwardTypeAxis__custom--StockIssuedForVestedRSUsMember_zhBh4mq87i3d" title="Restricted stock issued">107,293 shares of restricted Common Stock for RSUs vested.   On June 18, 2024, the Company closed on a registered direct offering (the “Registered Direct”) of 2,083,334 shares of common stock (the “Shares”) and a concurrent private placement (“Private Placement,” and together with the Registered Direct, the “Offering”) of warrants (the “Warrants”) to purchase <span id="xdx_90B_eus-gaap--ClassOfWarrantOrRightNumberOfSecuritiesCalledByEachWarrantOrRight_iI_c20240618__us-gaap--SubsidiarySaleOfStockAxis__custom--RegisteredDirectOfferingMember_zazVb91weG76" title="Purchase of warrants">2,083,334 shares of common stock (the “Warrant Shares”), which were sold for gross aggregate proceeds of $5,000,002. The Shares were sold pursuant to a prospectus supplement, filed on June 18, 2024, to the Registration Statement on Form S-3, originally filed on September 25, 2023, with the SEC (File No. 333-274665) and declared effective by the SEC on September 29, 2023. The Warrants, which were issued pursuant to an exemption from registration pursuant to Section 4(a)(2) or Regulation D on the Securities Act, have a term of <span id="xdx_907_eus-gaap--WarrantsAndRightsOutstandingTerm_iI_dxI_c20240618__us-gaap--SubsidiarySaleOfStockAxis__custom--RegisteredDirectOfferingMember_zoTAVTtq254" title="Warrants outstanding term::XDX::P5Y">five years and are immediately exercisable at $2.40 per share. The Shares and Warrants were sold to a purchaser pursuant to a securities purchase agreement, dated June 16, 2024, between the Company and the purchaser (the “Purchase Agreement”). Roth Capital Partners, LLC (the “Placement Agent”) acted as placement agent, pursuant to a placement agency agreement between the Company and the Placement Agent dated June 16, 2024 (the “Placement Agency Agreement”). The Company paid the Placement Agent as compensation a cash fee equal to <span id="xdx_90B_eus-gaap--InvestmentCompanyTotalReturnPaymentToFundByAffiliate_dp_c20240617__20240618__us-gaap--SubsidiarySaleOfStockAxis__custom--RegisteredDirectOfferingMember_z0BiyGmkZAUk" title="Compensation fee percentage">6.5% of the gross proceeds of the Offering plus reimbursement of certain expenses and legal fees. The net proceeds of the Offering, after deducting $456,913, the Placement Agent’s fees and expenses and other direct offering costs paid by the Company, was $4,543,089.   The Company calculated the fair value of the Warrants at $3.1 million, with a relative fair value of $1.7 million after allocation of the fair value of the Shares, using the Black-Scholes Model with the following variables: <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse"> <tr style="vertical-align: top"> <td style="width: 24px">·</td> <td style="text-align: justify">Stock Price - $2.00 </td></tr> <tr style="vertical-align: top"> <td>·</td> <td style="text-align: justify">Exercise Price - $2.40</td></tr> <tr style="vertical-align: top"> <td>·</td> <td style="text-align: justify">Volatility - <span id="xdx_90F_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedVolatilityRate_dp_c20240617__20240618__us-gaap--TransactionTypeAxis__custom--PrivatePlacementOfferingMember_zNvoMs4I9nQh" title="Volatility rate">104% </td></tr> <tr style="vertical-align: top"> <td>·</td> <td style="text-align: justify">Term - <span

id="xdx_906_eus-gaap--SharebasedCompensationArrangementBySharebasedPaymentAwardFairValueAssumptionsExpectedTerm1_dtY_c20240617__20240618__us-gaap--TransactionTypeAxis__custom--PrivatePlacementOfferingMember_z0rcSq6iMpS1" title="Expected term">5 years</td></tr> <tr style="vertical-align: top"> <td>·</td> <td style="text-align: justify">Risk Free Rate of Return - <span id="xdx_904_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsRiskFreeInterestRate_dp_c20240617__20240618__us-gaap--TransactionTypeAxis__custom--PrivatePlacementOfferingMember_z2eaBbgNtRP8" title="Risk free rate of return">4.24% </td></tr> </table>   Pursuant to the Warrant agreement, except for some fundamental transactions within the Company's control, in no event shall the Company be required to net cash settle the Warrants. The Company considered and followed the rules and guidelines under ASC 480-10 and ASC 815 and concluded that the Warrants should be classified and recorded as equity. Further, as the warrants were issued as part of the Offering, the relative fair value of the Warrants was included in the gross proceeds and recorded as additional paid-in capital.   On June 18, 2024, as disclosed in Note 17 below, in order to recoup the settlement payment made to Boustead Securities, LLC, the Company's Chief Executive Officer and co-founder, Lawrence Tan, along with co-founder Allan Huang, returned a total of <span id="xdx_900_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsForfeituresInPeriod_c20240617__20240618__us-gaap--TransactionTypeAxis__custom--ShareCancellationMember_z8M1cnLorWk9" title="Number of share cancellation">541,667 shares to the Company for cancellation (the "Share Cancellation"). The Share Cancellation was completed in June 2024 and the par value of $542 was reduced against additional paid-in capital.   As of September 30, 2024 and June 30, 2024, there were 31,359,899 shares of Common Stock issued and outstanding.   Preferred Stock   The Preferred Stock was authorized as "blank check" series of Preferred Stock, providing that the Board of Directors is expressly authorized, subject to limitations prescribed by law, by resolution or resolutions and by filing a certificate pursuant to the applicable law of the State of Nevada, to provide, out of the authorized but unissued shares of Preferred Stock, for series of Preferred Stock, and to establish from time to time the number of shares to be included in each such series, and to fix the designation, powers, preferences and rights of the shares of each such series and the qualifications, limitations or restrictions thereof. As of September 30, 2024 and June 30, 2024, respectively, there were no shares of Preferred Stock issued and outstanding.   Equity Incentive Plan   On May 5, 2021, the Company's Board of Directors adopted, and its stockholders approved and ratified, the iPower Inc. Amended and Restated 2020 Equity Incentive Plan (the "Plan"). The Plan allows for the issuance of up to <span id="xdx_904_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardNumberOfSharesAuthorized_iI_c20210505__us-gaap--PlanNameAxis__custom--EquityIncentivePlanMember_zAT1wjzvmITc" title="Number of shares authorized">5,000,000 shares of Common Stock, whether in the form of stock options, restricted stock, restricted stock units, stock appreciation rights, performance units, performance shares and other stock or cash awards. The general purpose of the Plan is to provide an incentive to the Company's directors, officers, employees, consultants and advisors by enabling them to share in the future growth of the Company's business. On November 16, 2021 and December 6, 2022, the Company filed a registration statement on Form S-8 registering all shares issuable under the Plan, which was subsequently amended on December 6, 2022 and September 15, 2023 and November 22, 2023.   Restricted Stock Unit   Following completion of the IPO on May 11, 2021, pursuant to their letter agreements, the Company awarded <span id="xdx_901_eus-gaap--StockIssuedDuringPeriodSharesRestrictedStockAwardGross_c20210510__20210511__us-gaap--AwardTypeAxis__us-gaap--RestrictedStockUnitsRSUMember__srt--CounterpartyNameAxis__custom--VariousPartiesMember_zNsazU9Xb3A3" title="Number of RSU's granted">46,546 restricted stock units ("RSUs") under the Plan to its independent directors, its Chief Financial Officer, and certain other employees and consultants, all of which vested over 12 months following the grant date and were subject to other restrictions until the filing of a Registration Statement on Form S-8 registering the shares. The fair value of the RSUs was determined based on $5.00 per share, the initial listing price of the Company's Common Stock on the grant date. During the three months ended September 30, 2024, the Company granted an additional 71,427 shares of RSUs. For the three months ended September 30, 2024 and 2023, the Company recorded $31,788 and $7,500 of stock-based compensation expense. There was no forfeiture of RSUs occurred during the three months ended September 30, 2024 and 2023. As of September 30, 2024 and June 30, 2024, the unvested number of RSUs was 47,619 and 3,250 and the unamortized expense was $60,000 and $1,788, respectively.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify">Information relating to RSU grants is summarized as follows: </p> <table cellpadding="0" cellspacing="0" id="xdx_89C_eus-gaap--ScheduleOfShareBasedCompensationRestrictedStockUnitsAwardActivityTableTextBlock_zCW840VAtVtf" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%" summary="xdx: Disclosure - Equity (Details - RSU's activity)"> <tr style="vertical-align: bottom"> <td>Schedule of RSU activity</td><td> </td> <td colspan="2" style="text-align: right"> </td><td> </td> <td> </td> <td colspan="2" style="text-align: right"> </td><td> </td></tr> <tr style="vertical-align: bottom"> <td style="padding-bottom: 1pt"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">Total RSUs Issued</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">Total Fair Market Value of RSUs Issued as Compensation (1)</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="width: 66%; text-align: left">RSUs granted, but not vested, at June 30, 2024</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td id="xdx_98D_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsOutstandingNumber_iS_c20240701__20240930__us-gaap--AwardTypeAxis__us-gaap--RestrictedStockUnitsRSUMember_zBtjkLtaDkUg" style="width: 13%; text-align: right" title="RSUs granted but not vested, Beginning balance">3,250</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 13%; text-align: right"> </td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">RSUs granted</td><td> </td> <td style="text-align: left"> </td><td id="xdx_981_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsGrantsInPeriod_c20240701__20240930__us-gaap--AwardTypeAxis__us-gaap--RestrictedStockUnitsRSUMember_zerjY5n1nPfb" style="text-align: right" title="RSUs granted">71,427</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td id="xdx_98A_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsGrantsInPeriodValue_pp0p0_c20240701__20240930__us-gaap--AwardTypeAxis__us-gaap--RestrictedStockUnitsRSUMember_fKDEp_zi8jEsuq68gf" style="text-align: right" title="Total fair market value of RSUs issued as compensation, RSUs granted">90,000</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left">RSUs forfeited</td><td> </td> <td style="text-align: left"> </td><td id="xdx_98F_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsForfeitedInPeriod_d0_c20240701__20240930__us-gaap--AwardTypeAxis__us-gaap--RestrictedStockUnitsRSUMember_z8crhBIAx8a4" style="text-align: right" title="RSUs forfeited">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1pt">RSUs vested</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_98F_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsVestedInPeriod_iN_di_c20240701__20240930__us-gaap--AwardTypeAxis__us-gaap--RestrictedStockUnitsRSUMember_zoRy0OeraYBh" style="border-bottom: Black 1pt solid; text-align: right" title="RSUs vested">(27,058</td><td style="padding-bottom: 1pt; text-align: left">)</td><td style="padding-bottom: 1pt"> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left; padding-bottom: 2.5pt">RSUs granted, but not vested, at September 30, 2024</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td id="xdx_98B_eus-gaap--

ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsOutstandingNumber_iE_c20240701__20240930__us-gaap--AwardTypeAxis__us-gaap--RestrictedStockUnitsRSUMember_zB0JwN033m3a" style="border-bottom: Black 2.5pt double; text-align: right" title="RSUs granted but not vested, Ending balance">47,619</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse"> <tr style="vertical-align: top"> <td>(1)</td> <td>The total fair value was based on the current stock price on the grant date.</td></tr> </table>   As of September 30, 2024, of the 357,212 vested RSUs, 285,869 shares of Common Stock were issued, and 71,343 shares were to be issued in the near future.   Stock Option   On May 12, 2022, the Compensation Committee of the Board of Directors approved an incentive plan for the Company's executive officers consisting of a cash performance bonus of $60,000 to be awarded to Kevin Vassily, CFO of the Company, and grants of stock option (the "Option Grants") exercisable to purchase (i) <span id="xdx_905_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriod_c20220511__20220512__srt--CounterpartyNameAxis__custom--ChenlongTanMember_z4QhYtGwh86g" title="Options, grants in period">3,000,000 shares of Common Stock to Chenlong Tan, CEO and (ii) <span id="xdx_904_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriod_c20220511__20220512__srt--CounterpartyNameAxis__custom--MrVassilyMember_zFPTKGpaTLk6" title="Options, grants in period">330,000 shares of Common Stock to Mr. Vassily. The Option Grants, which were issued on May 13, 2022, have an exercise price of $<span id="xdx_90D_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageExercisePrice_iI_c20220513__srt--CounterpartyNameAxis__custom--MrVassilyMember_zEGXXZjwn2Uc" title="Exercise price">1.12, a contractual term of 10 years, and consist of six vesting tranches with a vesting schedule based entirely on the attainment of both operational milestones (performance conditions) and market conditions, assuming continued employment of the recipients through each vesting date. Each of the six vesting tranches of the Option Grants will vest when both (i) the market capitalization milestone for such tranche, which begins at $150 million for the first tranche and increases by increments of $50 million through the fourth tranche and $100 million thereafter (based on achieving such market capitalization for five consecutive trading days), has been achieved, and (ii) any one of the following six operational milestones focused on revenue or any one of the six operational milestones focused on operating income have been achieved during a given fiscal year.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify">The estimated achievement status of the operational milestones as of September 30, 2024 was as follows:</p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse"> <tr style="vertical-align: bottom"> <td style="border-bottom: black 1pt solid; text-align: center"> </td> <td style="border-bottom: black 1pt solid; text-align: center"> </td> <td style="border-bottom: black 1pt solid; text-align: center"> </td> <td style="border-bottom: black 1pt solid; text-align: center"> </td> <td style="border-bottom: black 1pt solid; text-align: center"> </td> <td style="text-align: center"> </td> <td style="text-align: center"> </td> <td style="border-bottom: black 1pt solid; text-align: center"> </td> <td style="border-bottom: black 1pt solid; text-align: center"> </td> <td style="border-bottom: black 1pt solid; text-align: center"> </td> <td style="border-bottom: black 1pt solid; text-align: center"> </td> <td style="text-align: center"> </td></tr> <tr style="vertical-align: bottom"> <td style="border-bottom: black 1pt solid; text-align: center"> </td> <td colspan="5" style="border-bottom: black 1pt solid; text-align: center">Revenue in Fiscal Year</td> <td style="text-align: center"> </td> <td style="text-align: center"> </td> <td style="border-bottom: black 1pt solid; text-align: center"> </td> <td colspan="5" style="border-bottom: black 1pt solid; text-align: center">Operating Income in Fiscal Year</td> <td style="text-align: center"> </td></tr> <tr style="vertical-align: bottom"> <td style="border-bottom: black 1pt solid; text-align: center"> </td> <td style="border-bottom: black 1pt solid"> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: center">Milestone</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: center">(in Millions)</p></td> <td style="text-align: center"> </td> <td style="text-align: center"> </td> <td style="border-bottom: black 1pt solid; text-align: center"> </td> <td style="border-bottom: black 1pt solid"> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: center">Achievement</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: center">Status</p></td> <td style="text-align: center"> </td> <td style="text-align: center"> </td> <td style="border-bottom: black 1pt solid; text-align: center"> </td> <td style="border-bottom: black 1pt solid"> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: center">Milestone</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: center">(in Millions)</p></td> <td style="text-align: center"> </td> <td style="text-align: center"> </td> <td style="border-bottom: black 1pt solid; text-align: center"> </td> <td style="border-bottom: black 1pt solid"> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: center">Achievement</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: center">Status</p></td> <td style="text-align: center"> </td></tr> <tr style="vertical-align: bottom"> <td> </td> <td style="text-align: right"> </td> <td> </td> <td> </td> <td> </td> <td style="text-align: center"> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td style="text-align: right"> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td style="text-align: center"> </td> <td> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="width: 1%">$</td> <td style="width: 19%; text-align: right">90</td> <td style="width: 1%"> </td> <td style="width: 1%"> </td> <td style="width: 1%"> </td> <td style="width: 25%; text-align: center">Probable</td> <td style="width: 1%"> </td> <td style="width: 1%"> </td> <td style="width: 1%">$</td> <td style="width: 20%; text-align: right">6</td> <td style="width: 1%"> </td> <td style="width: 1%"> </td> <td style="width: 1%"> </td> <td style="width: 25%; text-align: center">Probable</td> <td style="width: 1%"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td>$</td> <td style="text-align: right">100</td> <td> </td> <td> </td> <td> </td> <td> </td> <td style="text-align: center">Probable</td> <td> </td> <td> </td> <td> </td> <td>$</td> <td style="text-align: right">8</td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td style="text-align: center">Probable</td> <td> </td> <td> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td>$</td> <td style="text-align: right">125</td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td style="text-align: center">Probable</td> <td> </td> <td> </td> <td> </td> <td>$</td> <td style="text-align: right">10</td> <td> </td> <td> </td> <td> </td> <td> </td> <td style="text-align: center">Probable</td> <td> </td> <td> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td>$</td> <td style="text-align: right">150</td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td style="text-align: center">Probable</td> <td> </td> <td> </td> <td> </td> <td>$</td> <td style="text-align: right">12</td> <td> </td> <td> </td> <td> </td> <td> </td> <td style="text-align: center">Probable</td> <td> </td> <td> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td>$</td> <td style="text-align: right">200</td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td style="text-align: center">Probable</td> <td> </td> <td> </td> <td> </td> <td>$</td> <td style="text-align: right">16</td> <td> </td> <td> </td> <td> </td> <td> </td> <td style="text-align: center">-</td> <td> </td> <td> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt">$</td> <td style="text-align: right">250</td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td style="text-align: center">-</td> <td> </td> <td> </td> <td> </td> <td>$</td> <td style="text-align: right">20</td> <td> </td> <td> </td> <td> </td> <td> </td> <td style="text-align: center">-</td> <td> </td> <td> </td></tr> </table>   The Company evaluated the performance condition and market condition under ASC 718-10-20. The Option Grants are considered an award containing a performance and a market condition and both conditions (in this case at least one of the performance conditions) must be satisfied for the award to vest. The market condition is incorporated into the fair value of the award, and that fair value is recognized over the longer of the implied service period or requisite service period if it is probable that one of the performance conditions will be met. In relation to the five awards deemed probable to vest, the recognition period ranges from 2.93 years to 9.64 years. If the performance condition is ultimately not met, compensation cost related to the award should not be recognized (or should be reversed to the extent any expense has been recognized related to such tranche) because the vesting condition in the award would not have been satisfied.   On the grant date, a Monte Carlo simulation was used to determine for each tranche (i) a fixed amount of expense for such tranche and (ii) the future time when the market capitalization milestone for such tranche was expected to be achieved. Separately, based on a subjective assessment of our future financial performance, each quarter we determine whether it is probable that the Company will achieve each operational milestone that has not previously been achieved or deemed probable of achievement and, if so, the future time when the Company expects to achieve that operational milestone. The Monte Carlo simulation utilized the following inputs: <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse"> <tr style="vertical-align: top"> <td style="width: 24px"> </td> <td style="width: 24px">-</td> <td

style="text-align: justify">Stock Price - $1.12 </td></tr> <tr style="vertical-align: top"> <td> </td> <td>·</td> <td style="text-align: justify">Volatility - <span id="xdx_909_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedVolatilityRate_dp_c20220511__20220512__srt--CounterpartyNameAxis__custom--MonteCarloMember_zbxeDEpcjPia" title="Volatility rate">95.65% </td></tr> <tr style="vertical-align: top"> <td> </td> <td>·</td> <td style="text-align: justify">Term - <span id="xdx_905_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedTerm1_dtY_c20220511__20220512__srt--CounterpartyNameAxis__custom--MonteCarloMember_zsiCeh4TrHpi" title="Expected term">10 years</td></tr> <tr style="vertical-align: top"> <td> </td> <td>·</td> <td style="text-align: justify">Risk Free Rate of Return - <span id="xdx_90A_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsRiskFreeInterestRate_dp_c20220511__20220512__srt--CounterpartyNameAxis__custom--MonteCarloMember_zJ1lwLyWLaBg" title="Risk free rate of return">2.93% </td></tr> <tr style="vertical-align: top"> <td> </td> <td>·</td> <td style="text-align: justify">Dividend Yield - <span id="xdx_900_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedDividendRate_dp_c20220511__20220512__srt--CounterpartyNameAxis__custom--MonteCarloMember_zpNNcd4iZWe" title="Dividend yield">0%</td></tr> </table>   The total fair value of the Option Grants was $3.2 million of which, at September 30, 2023, $2.3 million is deemed probable of vesting. As of September 30, 2024, none of the options had vested. For the three months ended September 30, 2024 and 2023, the Company recorded $110,382 and $110,382 of stock-based compensation expense related to the Option Grants. As of September 30, 2024, unrecognized compensation cost related to tranches probable of vesting is approximately $1.2 million and will be recognized over two years to nine years, depending on the tranche.   On August 29, 2024, the board of directors (the "Board") of the Company, based on the recommendation of the compensation committee of the Board, approved a grant of <span id="xdx_90C_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross_c20240828__20240829__srt--CounterpartyNameAxis__custom--ChenlongTanMember_zUm92MXT250e" title="Stock options granted">1,200,000 stock options (the "2024 Stock Options") issuable to Chenlong Tan, the Company's Chief Executive Officer, pursuant to the terms of the iPower Inc. Amended and Restated 2020 Equity Incentive Plan (the "Plan"). Following the Board's approval, Mr. Tan and the Company entered into a stock option award agreement (the "Stock Option Award Agreement").   According to the Stock Option Award Agreement, and subject to the terms and conditions of the Stock Option Award Agreement and the Plan, upon vesting of the 2024 Stock Options, Mr. Tan will have the option to purchase common stock, par value $0.001 per share of the Company, at an exercise price of $1.43 per share (which is 110% of the Fair Market Value of the stock on the grant date). The 2024 Stock Options have a term of <span id="xdx_90A_eus-gaap--SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsOutstandingWeightedAverageRemainingContractualTerm2_dtY_c20240828__20240829__us-gaap--AwardTypeAxis__us-gaap--StockOptionMember_zXZSP5L4Wv2d" title="Stock options term">10 years and will vest as follows: <span id="xdx_90E_eus-gaap--SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsVestedNumberOfShares_c20240828__20240829__us-gaap--AwardTypeAxis__us-gaap--StockOptionMember_zuhLNEfOSu0b" title="Stock options vested">30,000 2024 Stock Options vested on the grant date (August 29, 2024), and <span id="xdx_905_eus-gaap--SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsVestedNumberOfShares_c20240701__20240930__us-gaap--AwardTypeAxis__us-gaap--StockOptionMember_zISrvSKnpgl4" title="Stock options vested">32,500 2024 Stock Options will vest on the first day of each month from September 1, 2024, to August 1, 2027.   On the grant date, a Black-Scholes Model was used to determine the fair value of the 2024 Stock Options with the following inputs: <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse"> <tr style="vertical-align: top"> <td style="width: 24px"> </td> <td style="width: 24px">·</td> <td style="text-align: justify">Stock Price - $1.30 </td></tr> <tr style="vertical-align: top"> <td> </td> <td>·</td> <td style="text-align: justify">Exercise Price - $<span id="xdx_90F_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExercisePrice_iI_c20240829__us-gaap--AwardTypeAxis__us-gaap--StockOptionMember_zhPlzsYNf8wh" title="Share price">1.43</td></tr> <tr style="vertical-align: top"> <td> </td> <td>·</td> <td style="text-align: justify">Volatility - <span id="xdx_908_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedVolatilityRate_dp_c20240828__20240829__us-gaap--AwardTypeAxis__us-gaap--StockOptionMember_zWO0RkFN0DMd" title="Volatility rate">101% </td></tr> <tr style="vertical-align: top"> <td> </td> <td>·</td> <td style="text-align: justify">Expected Term - 5.71 years</td></tr> <tr style="vertical-align: top"> <td> </td> <td>·</td> <td style="text-align: justify">Risk Free Rate of Return - 3.66% </td></tr> <tr style="vertical-align: top"> <td> </td> <td>·</td> <td style="text-align: justify">Dividend Yield - 0%</td></tr> </table>   The total fair value of the 2024 Stock Options was $1.22 million as of the grant date. For the three months ended September 30, 2024, 62,500 stock options were vested and the Company recorded $63,790 as stock compensation expense. As of September 30, 2024, the unrecognized compensation cost of the 2024 Stock Options was approximately $1.16 million and will be recognized monthly through August 1, 2027.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"> </p> 180000000 20000000 0.001 0.001 107293 2083334 2083334 5000002 2.40 0.065 456913 4543089 3100000 1700000 2.00 2.40 1.04 P5Y 0.0424 541667 542 31359899 31359899 0 0 0 0 5000000 46546 71427 31788 7500 0 0 47619 3250 60000 1788 <table cellpadding="0" cellspacing="0" id="xdx_89C_eus-gaap--ScheduleOfShareBasedCompensationRestrictedStockUnitsAwardActivityTableTextBlock_zCW840VAtVtf" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%" summary="xdx: Disclosure - Equity (Details - RSU's activity)"> <tr style="vertical-align: bottom"> <td>Schedule of RSU activity</td><td> </td> <td colspan="2" style="text-align: right"> </td><td> </td><td> </td> <td colspan="2" style="text-align: right"> </td><td> </td></tr> <tr style="vertical-align: bottom"> <td style="padding-bottom: 1pt"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">Total RSUs Issued</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">Total Fair Market Value of RSUs Issued as Compensation (1)</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="width: 66%; text-align: left">RSUs granted, but not vested, at June 30, 2024</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td id="xdx_98D_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsOutstandingNumber_iS_c20240701__20240930__us-gaap--AwardTypeAxis__us-gaap--RestrictedStockUnitsRSUMember_zBtjkLtaDkUg" style="width: 13%; text-align: right" title="RSUs granted but not vested, Beginning balance">3,250</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 13%; text-align: right"> </td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">RSUs granted</td><td> </td> <td style="text-align: left"> </td><td id="xdx_981_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsGrantsInPeriod_c20240701__20240930__us-gaap--AwardTypeAxis__us-gaap--RestrictedStockUnitsRSUMember_zerjY5n1nPfb" style="text-align: right" title="RSUs granted">71,427</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td id="xdx_98A_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsGrantsInPeriodValue_pp0p0_c20240701__20240930__us-gaap--AwardTypeAxis__us-gaap--RestrictedStockUnitsRSUMember_fKDEp_zi8jEsuq68gf" style="text-align: right" title="Total fair market value of RSUs issued as compensation, RSUs granted">90,000</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left">RSUs forfeited</td><td> </td> <td style="text-align: left"> </td><td id="xdx_98F_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsForfeitedInPeriod_d0_c20240701__20240930__us-gaap--AwardTypeAxis__us-gaap--RestrictedStockUnitsRSUMember_z8crhBIAx8a4" style="text-align: right" title="RSUs forfeited">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1pt">RSUs vested</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_98F_eus-gaap--

ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsVestedInPeriod_iN_di_c20240701__20240930__us-gaap--AwardTypeAxis__us-gaap--RestrictedStockUnitsRSUMember_zoRy0OeraYBh" style="border-bottom: Black 1pt solid; text-align: right" title="RSUs vested">(27,058</td><td style="padding-bottom: 1pt; text-align: left">)</td><td style="padding-bottom: 1pt"> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left; padding-bottom: 2.5pt">RSUs granted, but not vested, at September 30, 2024</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td id="xdx_98B_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsOutstandingNumber_iE_c20240701__20240930__us-gaap--AwardTypeAxis__us-gaap--RestrictedStockUnitsRSUMember_zB0JwN033m3a" style="border-bottom: Black 2.5pt double; text-align: right" title="RSUs granted but not vested, Ending balance">47,619</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> _____ <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse"> <tr style="vertical-align: top"> <td>(1)</td> <td>The total fair value was based on the current stock price on the grant date.</td></tr> </table> 3250 71427 90000 0 27058 47619 357212 285869 71343 60000 3000000 330000 1.12 1.12 0.9565 P10Y 0.0293 0 0 110382 110382 1200000 0.001 1.43 P10Y 30000 32500 1.30 1.43 1.01 P5Y8M15D 0.0366 0 62500 63790 Note 15 - Warrant liabilities   On January 27, 2021, the Company completed a private placement offering pursuant to which the Company sold to two accredited investors an aggregate of $3,000,000 in Convertible Notes and warrants to purchase shares of Class A Common Stock equaling 80% of the number of shares of Class A Common Stock issuable upon conversion of the Convertible Notes. The convertible note warrants are exercisable for a period of three years from the IPO completion date at a per share exercise price equal to the IPO. In accordance with the terms of the warrants, in the event the Convertible Notes are repaid in cash by the Company, the warrants issued in conjunction with the Convertible Notes will expire and have no further value.   The outstanding warrants held by the Convertible Note investors were reclassified to additional paid in capital as the terms became fixed upon closing of the IPO. Through September 30, 2023, none of the private placement investors exercised any of their warrants and the warrants expired in May 2024. As such, there were no warrants outstanding as of September 30, 2024 and June 30, 2024.   0 0 Note 16 - Concentration of risk   Credit risk   Financial instruments that potentially subject the Company to significant concentrations of credit risk consist primarily of cash and cash equivalents and accounts receivable.   As of September 30, 2024 and June 30, 2024, $2,577,305 and $7,377,837, respectively, were deposited with various major financial institutions in the United States and PRC. Accounts at each institution in the United States are insured by the Federal Deposit Insurance Corporation (FDIC) for up to $250,000. The Company had approximately $1.4 million and $5.8 million, respectively, in excess of the FDIC insurance limit, as of September 30, 2024 and June 30, 2024.   Accounts receivable are typically unsecured and derived from revenue earned from customers, thereby exposing the Company to credit risk. The risk is mitigated by the Company's assessment of its customers' creditworthiness and its ongoing monitoring of outstanding balances. The Company maintains reserves for estimated credit losses, and such losses have generally been within expectations.   The business of DHS, the Company's VIE, may be impacted by Chinese economic conditions, changes in regulations and laws, and other uncertainties.   Customer and vendor concentration risk   For the three months ended September 30, 2024 and 2023, Amazon Vendor and Amazon Seller customers accounted for <span id="xdx_905_eus-gaap--ConcentrationRiskPercentage1_dp_c20240701__20240930__srt--MajorCustomersAxis__custom--AmazonVendorAndAmazonSellerMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--SalesRevenueNetMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember_z3lxXFaeOugg" title="Concentration risk, percentage">89% and 91% of the Company's total revenues, respectively. As of September 30, 2024 and June 30, 2024, accounts receivable from Amazon Vendor and Amazon Seller accounted for <span id="xdx_901_eus-gaap--ConcentrationRiskPercentage1_dp_c20240701__20240930__srt--MajorCustomersAxis__custom--AmazonVendorAndAmazonSellerMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--AccountsReceivableMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember_zNPcfgyGNiJg" title="Concentration risk, percentage">87% and <span id="xdx_90E_eus-gaap--ConcentrationRiskPercentage1_dp_c20230701__20240630__srt--MajorCustomersAxis__custom--AmazonVendorAndAmazonSellerMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--AccountsReceivableMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember_zyEeqm37h4Pk" title="Concentration risk, percentage">91% of the Company's total accounts receivable.   For the three months ended September 30, 2024 and 2023, one supplier accounted for <span id="xdx_909_eus-gaap--ConcentrationRiskPercentage1_dp_c20240701__20240930__us-gaap--ConcentrationRiskByBenchmarkAxis__custom--TotalPurchasesMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--ProductConcentrationRiskMember__us-gaap--SupplyCommitmentAxis__custom--OneSupplierMember_zkmMDMbcLKse" title="Concentration risk, percentage">11% and <span id="xdx_909_eus-gaap--ConcentrationRiskPercentage1_dp_c20230701__20230930__us-gaap--ConcentrationRiskByBenchmarkAxis__custom--TotalPurchasesMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--ProductConcentrationRiskMember__us-gaap--SupplyCommitmentAxis__custom--OneSupplierMember_zGmZvUooaGVf" title="Concentration risk, percentage">15% of the Company's total purchases, respectively. As of September 30, 2024 and June 30, 2024, accounts payable to one supplier accounted for <span id="xdx_90F_eus-gaap--ConcentrationRiskPercentage1_dp_c20240701__20240930__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--AccountsPayableMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--ProductConcentrationRiskMember__us-gaap--SupplyCommitmentAxis__custom--OneSupplierMember_zBS1GWLaJeF2" title="Concentration risk, percentage">20% and <span id="xdx_909_eus-gaap--ConcentrationRiskPercentage1_dp_c20230701__20240630__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--AccountsPayableMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--ProductConcentrationRiskMember__us-gaap--SupplyCommitmentAxis__custom--OneSupplierMember_zFGNSBQHrSuj" title="Concentration risk, percentage">36% of the Company's total accounts payable.   2577305 7377837 1400000 5800000 0.89 0.87 0.91 0.11 0.15 0.20 0.36 Note 17 - Commitments and contingencies   Lease commitments   The Company has entered into a lease agreement for office and warehouse space with a lease period from December 1, 2018 until December 31, 2020. On August 24, 2020, the Company negotiated for new terms to extend the lease through December 21, 2023 at the rate of approximately $42,000 per month. On December 21, 2023, the lease expired without renewal.   On September 1, 2020, in addition to the primary fulfillment center, the Company leased a second fulfillment center in City of Industry, California. The base rental fee was $27,921 to $29,910 per month through October 31, 2023. On October 31, 2023, the lease expired without renewal.   On February 15, 2022, upon completion of the acquisition of Anivia Limited, the Company assumed an operating lease for offices located in the People's Republic of China. In July 2023, the Company renewed the lease contract for its existing office plus additional office space. The lease term is for three years expiring on July 14, 2026. The total base rental fee for these offices is approximately $19,406 per month. In September 2024, the Company terminated the lease contract of the office space.   On July 28, 2021, the Company entered into a Lease agreement (the "Lease Agreement") with 9th & Vineyard, LLC, a Delaware limited liability company (the "Landlord"), to lease from the Landlord approximately 99,347 square feet of space located at 8798 9th Street, Rancho Cucamonga, California (the "Premises"). The term of the Lease Agreement is for 62 months, commencing on the date on which the Landlord completes certain prescribed improvements on the property (the "Rent Commencement Date"). The Lease Agreement does not provide for an option to renew. Under the Lease Agreement, the Company is responsible for its pro rata share of certain costs, including utility costs, insurance and common area costs, as further detailed in the Lease Agreement. In addition, following the Rent Commencement Date, the first two months of the Base Rent were abated.   The lease did not start under the original agreement as the construction was not completed. On February 23, 2022, the Company entered into an amended agreement to extend the lease term to 74 months. Under the amended agreement, the lease commenced on February 10, 2022, with rent payments commencing May 11, 2022 and the lease expiring on May 31, 2028. The base rental fee is $114,249, increasing gradually over time to $140,079 per month through the expiration date of May 31, 2028.   On May 1, 2022, the Company leased another fulfillment center in Duarte, California. The base rental fee is $56,000 to $59,410 per month through April 30, 2025.   In September 2024, DHS entered into a sublease agreement with a third-party entity for office space in Shenzhen. The lease term is for one year from October 1, 2024 to September 30, 2025. The lease is treated as short-term lease and the base rental fee is approximately $10,000 per month.   The Company's total commitment for the full term of these leases is $12,651,376. The financial statements reflected $<span

id="xdx_905_eus-gaap--OperatingLeaseRightOfUseAsset_iI_c20240930_z9y8vHC0Az7e" title="Operating lease right-of-use assets">5,226,888 and $6,124,163, respectively, of operating lease right-of-use assets, and $5,632,824 and $6,549,110, respectively, of operating lease liabilities as of September 30, 2024 and June 30, 2024.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify">Three months Ended September 30, 2024 and 2023:</p> <table cellpadding="0" cellspacing="0" id="xdx_89C_eus-gaap--LeaseCostTableTextBlock_zbuGxOR0grw2" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%" summary="xdx: Disclosure - Commitments and contingencies (Details - Lease cost)"> <tr style="vertical-align: bottom"> <td>Schedule of lease cost and other information</td> <td> </td> <td colspan="2" style="text-align: center"> </td><td> </td><td> </td> <td colspan="2" style="text-align: center"> </td><td> </td></tr> <tr style="vertical-align: bottom"> <td style="padding-bottom: 1pt">Lease cost</td><td style="padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; text-align: center">9/30/2024</td><td style="padding-bottom: 1pt"> </td><td style="padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; text-align: center">9/30/2023</td><td style="padding-bottom: 1pt"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="width: 66%; text-align: left">Operating lease cost (included in G&A in the Company's statement of operations)</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_98A_eus-gaap--OperatingLeaseCost_c20240701__20240930_zwMir7UFBir5" style="width: 13%; text-align: right" title="Operating lease cost">594,133</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_98B_eus-gaap--OperatingLeaseCost_c20230701__20230930_zIUaK3rc02Ed" style="width: 13%; text-align: right" title="Operating lease cost">792,826</td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-decoration: underline; text-align: left">Other information</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">Cash paid for amounts included in the measurement of lease liabilities</td><td> </td> <td style="text-align: left">$</td><td id="xdx_98F_eus-gaap--OperatingLeasePayments_c20240701__20240930_zcOxpNiN0zb7" style="text-align: right" title="Cash paid for amounts included in the measurement of lease liabilities">604,117</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td id="xdx_987_eus-gaap--OperatingLeasePayments_c20230701__20230930_zLodZDYby9F3" style="text-align: right" title="Cash paid for amounts included in the measurement of lease liabilities">792,317</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left">Remaining term in years</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">0.58 – 3.67</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">0.08 – 4.67</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Average discount rate - operating leases</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">5 - 6%</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">5 - 8%</td><td style="text-align: left"> </td></tr> </table> <p id="xdx_8A8_zTUJacpqD1z2" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0">The supplemental balance sheet information related to leases for the period is as follows:</p> <table cellpadding="0" cellspacing="0" id="xdx_897_eus-gaap--ScheduleOfCashFlowSupplementalDisclosuresTableTextBlock_zJVqkgCNU7H4" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%" summary="xdx: Disclosure - Commitments and contingencies (Details - Balance sheet)"> <tr style="vertical-align: bottom"> <td>Schedule of supplemental balance sheet information related to leases</td><td> </td> <td colspan="2" id="xdx_49F_20240930_ze5OtC2d75p5" style="text-align: center"> </td><td> </td> <td> </td> <td colspan="2" id="xdx_49D_20240630_zxFaS1Jw51OI" style="text-align: center"> </td><td> </td></tr> <tr style="vertical-align: bottom"> <td style="padding-bottom: 1pt">Operating leases</td><td style="padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; text-align: center">9/30/2024</td><td style="padding-bottom: 1pt"> </td><td style="padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; text-align: center">6/30/2024</td><td style="padding-bottom: 1pt"> </td></tr> <tr id="xdx_402_eus-gaap--OperatingLeaseRightOfUseAsset_iI_z0fMSXl6HyMk" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="width: 66%; text-align: left; padding-bottom: 1pt">Right of use asset - non-current</td><td style="width: 2%; padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; width: 1%; text-align: left">$</td><td style="border-bottom: Black 1pt solid; width: 13%; text-align: right">5,226,888</td><td style="width: 1%; padding-bottom: 1pt; text-align: left"> </td><td style="width: 2%; padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; width: 1%; text-align: left">$</td><td style="border-bottom: Black 1pt solid; width: 13%; text-align: right">6,124,163</td><td style="width: 1%; padding-bottom: 1pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_404_eus-gaap--OperatingLeaseLiabilityCurrent_iI_pp0p0_zzRUhpcwdQnk" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left">Lease Liability – current</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1,686,889</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">2,039,301</td><td style="text-align: left"> </td></tr> <tr id="xdx_400_eus-gaap--OperatingLeaseLiabilityNoncurrent_iI_pp0p0_zCBM0ppJ8wv9" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1pt">Lease Liability - non-current</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">3,945,935</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">4,509,809</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr id="xdx_406_eus-gaap--OperatingLeaseLiability_iI_zwvONUwp2tFe" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left; padding-bottom: 2.5pt">Total operating lease liabilities</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">5,632,824</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">6,549,110</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> <p id="xdx_8AF_zsBgWTDobozk" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify">Maturities of the Company's lease liabilities are as follows:</p> <table cellpadding="0" cellspacing="0" id="xdx_892_eus-gaap--LesseeOperatingLeaseLiabilityMaturityTableTextBlock_zvmwUFp0Jkd2" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%" summary="xdx: Disclosure - Commitments and contingencies (Details - Lease maturity)"> <tr style="vertical-align: bottom"> <td style="text-align: left">Schedule of maturities of lease liabilities</td><td> </td> <td colspan="2" id="xdx_493_20240930_zgOog5JnAsj9" style="text-align: center"> </td><td> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: left"> </td><td> </td> <td colspan="2" style="text-align: center">Operating</td><td> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; text-align: center">Lease</td><td style="padding-bottom: 1pt"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left">For Year ending June 30:</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_40E_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDueNextRollingTwelveMonths_iI_zR8p7JLWfQif" style="vertical-align: bottom; background-color: White"> <td style="width: 83%; text-align: left">2025</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 13%; text-align: right">1,535,511</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_40E_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDueInRollingYearTwo_iI_pp0p0_z8HPNTBuDBmf" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left">2026</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1,533,918</td><td style="text-align: left"> </td></tr> <tr id="xdx_407_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDueInRollingYearThree_iI_pp0p0_z6dLA7WfvuUg" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">2027</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1,586,572</td><td style="text-align: left"> </td></tr> <tr id="xdx_407_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDueInRollingYearFour_iI_pp0p0_zFiFyOvAHJab" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left">2028</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1,459,409</td><td style="text-align: left"> </td></tr> <tr id="xdx_406_eus-gaap--LesseeOperatingLeaseLiabilityUndiscountedExcessAmount_iNI_di_z5DEzBXJnsX9" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1pt">Less: Imputed interest/present value discount</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">(482,586)</td><td style="padding-bottom: 1pt; text-align: left">)</td></tr> <tr id="xdx_402_eus-gaap--OperatingLeaseLiability_iI_zfJ6yOW6xcBf" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left; padding-bottom: 2.5pt">Present value of lease liabilities</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">5,632,824</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>   Contingencies   Except as disclosed below, the Company is not currently a party to any material legal proceedings, investigation or claims. As the Company may, from time to time, be involved in legal matters arising in the ordinary course of its business, there can be no assurance that such matters will not arise in the future or that any such matters in which the Company is involved, or which may arise in the ordinary course of the Company's business, will not at some point proceed to litigation or that such litigation will not have a material adverse effect on the business, financial condition or results of operations of the Company.   Pursuant to an engagement agreement, dated and effective August 31, 2020 (the "Engagement Agreement"), with Boustead Securities LLC ("Boustead"), the Company engaged Boustead to act as its exclusive placement agent for private placements of its securities and as a potential underwriter for its initial public offering. On February 28, 2021, the Company informed Boustead that it was terminating the Engagement Agreement and any continuing obligations the Company may have had under its terms. On April 15, 2021, the Company provided formal written notice to Boustead of its termination of the Engagement Agreement and all obligations thereunder, effective immediately. On April 30, 2021, Boustead filed a statement of claim with the Financial Institute Regulatory Authority, or FINRA, demanding to arbitrate the dispute, and is seeking, among other things, monetary damages against the Company and D.A. Davidson & Co. (who acted as underwriter in the Company's IPO).

The Company has agreed to indemnify D.A. Davidson & Co. and the other underwriters against any liability or expense they may incur or be subject to arising out of the Boustead dispute. Additionally, Chenlong Tan, the Company's Chairman, President and Chief Executive Officer and a beneficial owner more than 5% of the Company's Common Stock, has agreed to reimburse the Company for any judgments, fines and amounts paid or actually incurred by the Company or an indemnitee in connection with such legal action or in connection with any settlement agreement entered into by the Company or an indemnitee up to a maximum of $3.5 million in the aggregate, with the sole source of funding of such reimbursement to come from sales of shares then owned by Mr. Tan. As of September 30, 2023, the Company cannot reasonably estimate the amount of potential exposure.   On April 3, 2024, the Company and D.A. Davidson & Co entered into a settlement agreement and mutual release (the "Settlement Agreement") with Boustead Securities, LLC ("Boustead") and its current and former employees, officers, directors, partners, agents and affiliates, pursuant to which all parties agreed to release all claims in exchange for the Company's payment of $1.3 million (the "Settlement Amount") to Boustead. The Settlement Agreement was entered into for purposes of settling in full the FINRA Arbitration (FINRA Case No. 22-01133) which had been brought by Boustead against the Company and D.A. Davidson after the Company opted not to complete its initial public offering with Boustead but instead engaged and completed its initial public offering with D.A. Davidson. Pursuant to the terms of the Settlement Agreement, the Company is required to pay the Settlement Amount in four equal installments of $325,000 on each of April 3, 2024, May 3, 2024, June 3, 2024 and July 3, 2024. Within five days of its receipt of the final payment, or by July 8, 2024, Boustead will be obligated to dismiss the FINRA Arbitration against the Company, with prejudice, after which time the Company will be required to dismiss, with prejudice, all counterclaims brought by the Company against Boustead. For the year ended June 30, 2024, the Company considered and concluded that the Settlement Amount of $1.3 million was incremental costs directly associated with the IPO under ASC 340-10-S99-1 and so recorded as offering costs against additional paid-in capital. As of June 30, 2024, the outstanding balance of the Settlement Amount was $325,000. As of September 30, 2024, the Settlement Amount had been paid off and the parties have formally withdrawn all of the complaints that were before FINRA, with prejudice, and the matter is settled in full.   In conjunction with entry into the Settlement Agreement, the Company's CEO and co-founder, Chenlong Tan, and Allan Huang, also a co-founder of the Company, entered into a pledge agreement (the "Pledge Agreement") with the Company pursuant to which they each pledged 1,300,000 shares of their iPower common stock, for a total of 2,600,000 shares (the "Pledged Shares"), in order that the Company may, from time to time, sell such Pledged Shares into the market on behalf of Messrs. Tan and Huang in order to recoup the Settlement Amount.   On June 18, 2024, calculating the shares at $2.40, Messrs. Tan and Huang returned a total of <span id="xdx_90E_eus-gaap--WeightedAverageNumberOfSharesCommonStockSubjectToRepurchaseOrCancellation_c20240617__20240618__us-gaap--TransactionTypeAxis__custom--ShareCancellationMember_zqyzhOad8CL" title="Number of shares returned">541,667 shares as indemnification payment to the Company for cancellation (the "Share Cancellation"). The Share Cancellation was completed in June 2024.   In February 2022, the Russian Federation began conducting military operations against Ukraine, and in October 2023, an armed conflict between Hamas-led Palestinian militant groups and Israeli military forces began, both of which have since escalated into prolonged wars. While we do not do business in those regions, the military conflicts in Ukraine and in Israel have resulted in global economic uncertainty and increased the cost of various commodities. In response to these types of events, should they directly impact our supply chain or other operations, we may experience or be exposed to supply chain disruptions which could cause us to seek alternate sources for product supply or suffer consequences that are unexpected and difficult to mitigate. Any of these risks might have a materially adverse impact on our business operations and our financial position or results of operations. Although, it is difficult to predict the impact that these factors may have on our business in the future, we have experienced a delay in, as well as an increase in costs in shipping, and the resulting inventory level increase in our warehouse facilities, thus resulting in reduced profits. In addition, supply chain disruptions may put upward pressure on our costs and increase the risk that we may be unable to acquire the materials and services we need to continue to make certain products.   On April 13, 2020, the Company entered into an agreement with Royal Business Bank (the "Lender") for a total amount of $175,500, pursuant to a promissory note issued by the Company to the Lender (the "PPP Note"). The loan was made pursuant to the Payroll Protection Program established as part of the Coronavirus Aid, Relief and Economic Security Act (the "CARES Act"). On March 22, 2021, the $175,500 PPP Note due to Royal Business Bank was fully forgiven by the Small Business Administration ("SBA").</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify">The Company is required to retain PPP loan documentation through 2026 and permit authorized representatives of the SBA to access such files upon request. Should the SBA conduct such a review and reject all or some of the Company's judgments pertaining to satisfying PPP loan eligibility or forgiveness conditions, the Company may be required to adjust previously reported amounts and disclosures in the consolidated financial statements.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"> </p> 12651376 5226888 6124163 5632824 6549110 <table cellpadding="0" cellspacing="0" id="xdx_89C_eus-gaap--LeaseCostTableTextBlock_zbuGxOR0grw2" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%" summary="xdx: Disclosure - Commitments and contingencies (Details - Lease cost)"> <tr style="vertical-align: bottom"> <td>Schedule of lease cost and other information</td> <td> </td> <td colspan="2" style="text-align: center"> </td><td> </td><td> </td> <td colspan="2" style="text-align: center"> </td><td> </td></tr> <tr style="vertical-align: bottom"> <td style="padding-bottom: 1pt">Lease cost</td><td style="padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; text-align: center">9/30/2024</td><td style="padding-bottom: 1pt"> </td> <td style="padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; text-align: center">9/30/2023</td><td style="padding-bottom: 1pt"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="width: 66%; text-align: left">Operating lease cost (included in G&A in the Company's statement of operations)</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_98A_eus-gaap--OperatingLeaseCost_c20240701__20240930_zwMir7UFBir5" style="width: 13%; text-align: right" title="Operating lease cost">594,133</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_98B_eus-gaap--OperatingLeaseCost_c20230701__20230930_zIUaK3rc02Ed" style="width: 13%; text-align: right" title="Operating lease cost">792,826</td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td style="text-align: left"> </td><td> </td><td> </td> <td style="text-align: left"> </td><td> </td> <td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-decoration: underline; text-align: left">Other information</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td> </td> <td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Cash paid for amounts included in the measurement of lease liabilities</td><td> </td> <td style="text-align: left">$</td><td id="xdx_98F_eus-gaap--OperatingLeasePayments_c20240701__20240930_zcOxpNiN0zb7" style="text-align: right" title="Cash paid for amounts included in the measurement of lease liabilities">604,117</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td id="xdx_987_eus-gaap--OperatingLeasePayments_c20230701__20230930_zLodZDYby9F3" style="text-align: right" title="Cash paid for amounts included in the measurement of lease liabilities">792,317</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left">Remaining term in years</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">0.58 – 3.67</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">0.08 – 4.67</td> <td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Average discount rate - operating leases</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">5 - 6%</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">5 - 8%</td><td style="text-align: left"> </td></tr> </table> 594133 792826 604117 792317 0.58 – 3.67 0.08 – 4.67 5 - 6% 5 - 8% <table cellpadding="0" cellspacing="0" id="xdx_897_eus-gaap--ScheduleOfCashFlowSupplementalDisclosuresTableTextBlock_zJVqkgCNU7H4" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%" summary="xdx: Disclosure - Commitments and contingencies (Details - Balance sheet)"> <tr style="vertical-align: bottom"> <td>Schedule of supplemental balance sheet information related to leases</td> <td> </td> <td colspan="2" id="xdx_49F_20240930_ze5OtC2d75p5" style="text-align: center"> </td><td> </td> <td colspan="2" id="xdx_49D_20240630_zxFaS1Jw51OI" style="text-align: center"> </td><td> </td></tr> <tr style="vertical-align: bottom"> <td style="padding-bottom: 1pt">Operating leases</td><td style="padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; text-align: center">9/30/2024</td><td style="padding-bottom: 1pt"> </td><td style="padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; text-align: center">6/30/2024</td><td style="padding-bottom: 1pt"> </td></tr> <tr id="xdx_402_eus-gaap--OperatingLeaseRightOfUseAsset_iI_z0fMSXl6HyMk" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="width: 66%; text-align: left; padding-bottom: 1pt">Right of use asset - non-current</td><td style="width: 2%; padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; width: 1%; text-align: left">$</td><td style="border-bottom: Black 1pt solid; width: 13%; text-align: right">5,226,888</td><td style="width: 1%; padding-bottom: 1pt; text-align: left"> </td><td style="width: 2%; padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; width: 1%; text-align: left">$</td><td style="border-bottom: Black 1pt solid; width: 13%; text-align: right">6,124,163</td><td style="width: 1%; padding-bottom: 1pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td></tr> <tr id="xdx_404_eus-gaap--OperatingLeaseLiabilityCurrent_iI_pp0p0_zzRUhpcwdQnk" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left">Lease Liability - current</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1,686,889</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">2,039,301</td><td style="text-align: left"> </td></tr> <tr id="xdx_400_eus-gaap--OperatingLeaseLiabilityNoncurrent_iI_pp0p0_zCBM0ppJ8wv9" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1pt">Lease Liability - non-current</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">3,945,935</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom:

1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">4,509,809</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr id="xdx_406_eus-gaap--OperatingLeaseLiability_iI_zwvONUwp2tFe" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left; padding-bottom: 2.5pt">Total operating lease liabilities</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">5,632,824</td> <td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">6,549,110</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> 5226888 6124163 1686889 2039301 3945935 4509809 5632824 6549110 <table cellpadding="0" cellspacing="0" id="xdx_892_eus-gaap--LesseeOperatingLeaseLiabilityMaturityTableTextBlock_zvmwUFp0Jkd2" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%" summary="xdx: Disclosure - Commitments and contingencies (Details - Lease maturity)"> <tr style="vertical-align: bottom"> <td style="text-align: left">Schedule of maturities of lease liabilities</td><td> </td> <td colspan="2" id="xdx_493_20240930_zgQog5JnAsj9" style="text-align: center"> </td><td> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: left"> </td><td> </td> <td colspan="2" style="text-align: center">Operating</td><td> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; text-align: center">Lease</td><td style="padding-bottom: 1pt"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left">For Year ending June 30:</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_40E_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDueNextRollingTwelveMonths_iI_zR8p7JLWfQif" style="vertical-align: bottom; background-color: White"> <td style="width: 83%; text-align: left">2025</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 13%; text-align: right">1,535,511</td> <td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_40E_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDueInRollingYearTwo_iI_pp0p0_z8HPNTBuDBmf" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left">2026</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1,533,918</td><td style="text-align: left"> </td></tr> <tr id="xdx_407_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDueInRollingYearThree_iI_pp0p0_z6dLA7WfvuUg" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">2027</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1,586,572</td><td style="text-align: left"> </td></tr> <tr id="xdx_407_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDueInRollingYearFour_iI_pp0p0_zFiFyQvAHJab" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left">2028</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1,459,409</td><td style="text-align: left"> </td></tr> <tr id="xdx_406_eus-gaap--LesseeOperatingLeaseLiabilityUndiscountedExcessAmount_iNI_di_z5DEzBXJnsX9" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1pt">Less: Imputed interest/present value discount</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">(482,586</td><td style="padding-bottom: 1pt; text-align: left">)</td></tr> <tr id="xdx_402_eus-gaap--OperatingLeaseLiability_iI_zfJ6yOW6xcBf" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left; padding-bottom: 2.5pt">Present value of lease liabilities</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">5,632,824</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> 1535511 1533918 1586572 1459409 482586 5632824 1300000 325000 1300000 2600000 2.40 541667 Note 18 - Subsequent events   The Company evaluated subsequent events and transactions that occurred after the balance sheet date through the date that the unaudited condensed consolidated financial statements were available to be issued. Other than as set forth below, there were no material subsequent events that required recognition or additional disclosure in the unaudited condensed consolidated financial statements presented.   On November 8, 2024, the Company entered into a third amendment (the "Third Amendment") to that certain credit agreement, initially entered into by and among the Company and its subsidiaries and JPMorgan Chase Bank, N.A., as administrative agent for the Lender and a lender (the "Administrative Agent" or "Lender"), on November 12, 2021 (the "Credit Agreement"). The Third Amendment to the Credit Agreement amended, among other things, (i) the defined term "Aggregate Revolving Commitment" to mean $15,000,000, and (ii) extended the maturity date to "November 8, 2027 or any earlier date on which the Revolving Commitments are reduced to zero or otherwise terminated pursuant to the terms hereof." The borrowing rate is SOFR plus 2.25% to 2.50% depending on utilization of the borrowing availability.   false false false false false The total fair value was based on the current stock price on the grant date. "

YBVNLP.@US!3U<#\'6QMDJQLW0)3AM>KMJQH%W52P6)J M?Q@P+O-UF-NTFQ2HN[9)B5\A4&0G6;+<)VZ_"7 !@'=PT#@NKV.*R-#\&71(M G3 DS3Q259\&DVZMPY2;/?@>?2JQ.#H^<-(4U5%L0)&3;P"AQEC3^$+R3WFWRU81C: ME6T:9)IX?#CY.LUKO[>FN-ASY^]:(:/9FH8K!X+&I YC1Q6ZR;+88UYF0&: MHJ33*?3IML)CLU]VL%>$EJXK;U8PW=ZF=6+A9=C3W[O2*@>]F.#YXL.P3,/X MH^L _,NK+/A=\:MK.U@:#@EX6A3\PDHH>ID62)=.!,!$RR8E =T$I&R+'&1=M*@3I3QFH\:=Q+&0YS:;JB@P!@2J,#/Y[5[**0*QBZ%B"J1[&-QJ!20[!80'P MPNDR(YAXQ>C[D 8P='L%YB%@Z$BX=U9)D/CO]/['"4 KYRRP?V@:1S M@RQMNX036Q TL*)W;3;EV5^E0$A#^'3;SW7"=Y,W)N>G$^__MC9Y',?"IP\"G#V$@D,P'9C\?I:I(07RNB>\-X^#H<$=QV@2P-T!,Q:I"'KNM[*I 2]B-"8K"926I3Q'HZ\ 4Y: I,#? 2 MJ'0*A RQM!*.RZ)J2 .!@V:U>5,5H*\TPEX-JAGM?A0SGCG,>#:*&:]!3;O% M=?\,+P(W5+I&1:YKAE!C=+QAU!B?A#B4$@=J+&4B6IW5]V[Y/7EH(JJ> =T& M[$E8 7'W&[%;%R?I8V53@0IYM2(E8O[!V=D$M2)0D5!R3)(3?%#UR.AY52GI M^6V5,8J!=,; MG?@8(!R,G'X&9IO= :<"?8M032C'?K';'>,/H=P=L+L*H.=47!,ITDX[37<[M,,+296&1(ECAV'5+^$[@F=O@:52/AL&.CSERF23+KJ6'"^%;37!OT$?96H2M39CH<;L#!NR$+1$YZC^@ 3="4GT;0, R?';NCC*MERF ^/3]E\+N$8"HB8(0 M@5DRT,F 8%")JF!GMTQG)#;M";]!N"M.E+R<#7 6GA: "O*#V8- !"&)7/F M75U]V0?\AX^I?PI#!@Q2*[$" BYSE'-'"F>5.!?GL'B@[2_)$EX23-!HZ" M:1Z/KZ[N0!;"P$@@M_@U\-$4K.E-!T/MTCW/C*'6($6&KV(N1-5^.I M3QQ4Y[/%R?+QR=R1B:*D;*\QQU&=CU^R*6)1\Z%2VDBM2\P*@&N90:'TR3X M18'<[PX@'4QT@CAI<-YY^AFH$UZTR%#!HSKM.NU M7:&J7R=9)0/!GVE"+)I<-WY('@X4TLRHO6B=%8H3/B:2&F(GG?93IG'MDO+>O#I%?D! @5MF5VL+P!CK'#!UJ$37EZ M' N ^@UB8].!FNT\AL%Z@(_G('?O*N(\TXC';X";TCLVHR.(M\%#'M\J_9; M"]_3DLT]*&('@4C3=TT'1O:"GEAL3@UL/&U)95 6".-GI'C BT+88[XJ8^4 M$]8H1 R1%"D=NS0]*46&?YKAU@90P2TWY9 ;?&L'J.#!]Q&T>4.R8XNR@UZM M@=641G!B==1D#I0K=OJ4 ^)A+Q"'24J;T^ _!IGNB&>W]@9]-/!2>0D7>(SES MX(-%_B]\GI#XR-C*[9W$B_$7SS5?@>D^JAA=.L7HF(<)A]XY3/@;]$TQ..B2'[B=#FC8QDD:5>A21;XECP78+FS8H M2%(@(.!<^V0'>GA.RM-&*%4!YG@N0PBA0N9USJ8%<*U.C@RT>$L/K/)ZU6V1 M=%?*U^T7E#'(!LS7[%Q=&\%!DM:#MR\['K MC*=B1AL&0P">HC6A1'>8-TJPWSN"_7Z48-_ DF$FL?=6>Q8=A=>J0E-[B'I' MAQ^FWC\U)Y&RYUWX\UH<:>B9U2'@\/,/U;VMS:![(V^\@SRK"E!LDI-/-Z\> M3^4MQ^;_^>;]:^?XA^.^W@ Z)5W#7C:P+U?!K!.PV$LXXF7N7.H??WGI+!0C M7N2!]:)C?9":!8DI[!8I)"Q3N*I86Y5HZH1]V&F/[JJ]7;6!UOM"JO;,B_3 M\C,YN6@[H5WUX>5['P106H5%R4*8ZJ?H9ZI U ;,P3NWAA<*&F*-QEAPN*9V M').F(8-\;!R0T6#SY CSFE'^UQ!5O%-<:@Q1$@E1TY5H<>Z[] T,&%'U(ZB ME$0SRDJP'3 *?$?/XEY/T)GP6&D^\]DSZ$E\#'@:$O4T_.KQ.+D%:U2.&X8% MYB[&(Z@EO.3X0-=%MQ).V)"O(R0),&6JP'&=!F1 VX&A>=%#E-*'1NB\AZV) M3P:G2!8AM2,$HLRAH S*@[1R_#$0>+"5?>;,A \8)(A4(YPV1 M!:K+Z.&#?R>11YHUX;PDI\D2N(5Q#E A645S)FVZ9=\VVUEO[B7KO9\Z\VKM]<^%@E3FH,I3RC<$0^, M? D$<:(M(4C'F(\2PY4"L[8K"]@(JMH$':B#M# ZU# M'!L_>44*)<=)41?"V"\6K-" MOQ1_(.&F4/&=OC,K+,)!\+#0K)%)&Y2C"9DV'(<.)!Z\8EP2HX\-X]K5/=$?4IZ<$"T[;YRW)Z8S M"VRP2R6"*: 5(36N0 71[9MPL@SX M75'MFN-H8)OGYJ]_F5^>O1)5B"W3O.BZ7L!R;_,4$PP13#K"OMB\/62R-N"X;V#CW!CFC X'Q?**:]X06)S6^@)%U*-Y\M?Q=7,,6G:YX MZD(CMAE"9\&B06H[QKJ16.'4_B7^D55:@T@&>=S2QSUA*;/A@I3]$4Z$KDAB M5ON8#ZGB\]#;AU8&ACJ#S<5\2GU%SM7M@@Y+9?*%*9=FAV0?E'D$ MK,:@-HCXBER"8%65MQ4NEG*:#E6LS%(D&T(!B>P6%1(M)2:[9KG]_K>WKT[GW\-^R\P21I:D"CG0J*&DR.B-PAQ6+CL$\.W2O7XYB#+K M%G$6$ZJ "#$$$\AODX:81$+9#48NQ09H+\!DM_7F%F&NX9MDZDFFH*"((8> M04Z9>4,*2EUZ@E/QCMH;LAO'LL/0N1KRSOG%,$!!HH>VU6.I/U#X1 CAY < M',+4O&5B)W<4&%TJ!IWE$83! GB@?09,LBC$DQSM; Q'T&F0H$67O >H<'X0 MFGNQV! E(O.>PD-$UV!NLP'E 'T*JR*E!#6'^ZRL76W3?V%^58IHLL6((1P3 M[K)&!$\S!B&J5B.8C8B/0< OY&4#6'R7S*?GR18@@'0QIGXOO/J]&,\?8, _' MUK:,"BD/; 7R8PRJWZ-#'4D=.#)^C,1*4F1N(<+=HZJZR7?>^ *@OZR^)']+ M:U"@,':3G,]&0>#3G>>C^5\F;^RR M[M#ZF%^0'V(1(V:Z$IX]G\W^0V-"SF*A4#,G[')NU7!"EZ?4;TF"FOCH)E<5=RQ)9 WD4HT]2L0]JL**,5*3 M*<SBM<$H'8T(F\X,+A@L&-XY P"8&3>/7@],B?.TX]1>DG*< 4+7;N!X6MUX#)*="%48/CK!.Q:8U"MZ'H+LDC0ZE%LDAM/;A#;*4.--%A0,+D> M \:=#&6Y7]U<)Y?SV2G\;W%Q>G9Y!8/457>[2>C/OT_P39,W88PE)9?V0!KD MT6 5+R#(6(M3+S6-A$(_;,.@+E45&AN:N&,S>FSCSA-?^S ?+W[XN:HR%(B# MC.H;"AYTO,1] 'N;HVR-Y">$'K9=5X-EWU@#QP9'0B*<;3/0D]"BMF&L4?G8M8=BPZ;9]@SP2";>Z&F8Y>J_5CL@M;.+V02X5YN6MQCC:TYUW1[>4^6@=N* M6A!;=""@$B]LQU5;SA WL1*3U^QG+TD=YQQF4F$I21P4> ZHX1]Q:%!M#\"V MH1$GZO_Q[HRN1,&/MBMEOQ]D9/,J64+ZE3D?$*X/E89& P-_P%KSEA/C V70 M^TKN-Y;@DQ,0*&!8Y)\M^4;3DG+!')7V#K2_;'B?+!YZD?V#8@_1.Z'XT:,D MGP:_VM>\#A9D=$')OW%!*./^0/FD0'-(Y\%M,.$-!Q<6CZ3-OCC.VA!K)%[< MP#$[QT+/;FR.0BH>U@P/B\1ILV9HY(G?SO"[,8]$6/.VD2[_5MT#7M9DL9): M+&,;L78?7HU?.F;AA0A,PH;6M8P,[)Q)CB>P?Y!56FG$?46.6*53D-7,,@:]%'AQ5ZG,(4!8H,6@[$PN##62Q.'58P M*A4CF 0CI,4>ZWMB^0[B8@>XF^:<6@-00&8';.YT,3L] YEV3<[8LN+!-#.Z.AF&3<?/PI;NT)LG6.,9\0&^(-/'&@\O^WT0/E8#R'I"9U\?HIZ0S,UJ88)]9#"";]NBR]:F"S"A1XVJ.B MPS:@GWN+@JS1>D.8T? J([.J>8#W.Y$%L*54!PI6NTA2M)MQ"\47+LW'*Y?> M.(V<>HC.C;K;GLT[>$;*IB^9BXV&;'*4WT4/LL1B 51EX;Y37#,O'&CO/6C M: 6+/_*P@F$=HE%0UBKC#ZYK*@N;N84%R_C%HURCM3-<.!.K5EB.L2SRAN(\ M0,?IUF*+")]1EL*&(2+2P9*P@=KQ[5\ IVX390;*KORHP84(K[^OI[K2K"& M4E$F9L#%/O$6X2[=E $;E')PZ':1HKQH+" PFU0\Z1ABDYU$Q>$/2UY7]TFDM*"2GP#+W7 M<2)"M43L%N_AKI.M <4?/-F5_EDCSXIN3'D+K1,8L:GM[*\AZX6T]\&=.S%S MD'*\I9I0"13G,$?;F'O**.VHJ!NQ:L4IE")R,$Z8JZAN7N$>AB;Q'Q6$"6N MK KCJSS)/GG1APR:+K@H(>SARM$/_(15.7C\OIX\-@&%(VT7FTXV D_=DQD M*D'"0\+3"4]"3BTL:48UX+:J2:N"Y52E#VJ[RW)H:=SF' .61[9->&Z.'ZL/2@BG$.S]!T_\YA4/C)3\OC_HDW.#TG0B6_U33RZL5Q &\O M. 58PH-!HB9J\Y3[;$APIZN-_NBK];SD"^F]-H> V9*(%S=%: T)B<"]\>A MG9>ZM7%Z&P\G[3-,US#^IP,"9H+1F]^MY$3W2U@"/3\HW.,JL/]:6-JJSA'<*7%)P.'G7$%$>33&1?986&'I M^036285@-@P2AKE7G!,?O$^R2!YGR,MD==\Y"'G^D1Q\/#9FP[=SLL MR(7'FC6I\92*.3Q,+ =H56NKV8YY\]EHA!&3HM,M8C*/OLEW+*6X"**PZAF3 MLQ7#%;-2)FZ9=/C1@?=63B?)_FV<8:=>8&L.,LVB,5U>X@@!I<'U/5Q")&8 M9U&ZBJY3)XHCO2[2LZ0$@:!(S?EA_ X$0JFVD9>-(HH^[Q=GS4^GNTJ6(Q> M2#!"G\Z>FM-$2?%C@.\?G$I^176 UZ)V" _X +U*LQ(7$ 2;BXX"8Q%DU%X;=MSS4%G)WC/CI.PTC)>A*S//'CE*[P]"Q+MG!NG*MQ> \?E;3-B#H(-[,L>:< M^GXU.]P*2@M4W4!16V.2C28V 4(MT8:DB@]>D(Y[\BRA]260\R%[EFN0%N MKCT+G)WN9R $[Q&?.GP)0-/D@^;L21@^DY8CHNEE%KU&'" ')7$&FDL!#+W(M5-2AZ.\+,T(4T98*Y!EPE>QP_B:J-<64K7IY[U3]F>):?1(V!H?AK%OT%7' M+WG'N@@M)W;Y]XGZ]7 1.!\.Y5DV)L:YGC Z:$)Z_%J#O!@T^3ZV"Q<=ZY. MCR/$&&3=2#.>EQB.93@O_7B,%H)\3OE?YI:$JT!ID6^JA616"-$A,.T&L0F'E1(OJ&\^V#@Y/ ; B_O)^M5J]%2 MC9U#W!O2F,1I(JK$^5UPZ)AQL$/S?4) ,&S;I_XWITL5>:]?8 MK4@0Y3X0RAR\4 GT0?GU0!EEQ&2R"7Z\IDF;Q MB+%N0W;!1_4GHOT#H1.5$";+*0(_=O"^"&XQ7@3WML188E7OC\;"QPD5K!=:I*ZV1=U9\L:$"(?YU+GG4MB5E#Q3'NB9)P3"G.QK'(?4NN@&@LEV)) 9^[-F8*S'B"2%ZC MFD8&!-%ZS 4$VU6%RE]9B^H7(+GP,-ZJ>,(< (O?L%9#)TQ-N&3]1?CR?JO[!+(N,$TZA4+PV$!\0UY^@-#RW\=E7"'FM+V M6L?F\A)*V0Q'20F!0,?69$^?<4D"0%/@I7F#RTD8\HS3@)YK^ 9@;AC'+\)(ME\],*2J;[C^+M3>ON41I[%ASJN1AT(*)]<*I MWGJ]!9P$|>7 ;&LW>9V=(A)GE&6=61ENMT$S4M&GL M!F*SP)!/?0S"57@(:-&^(A|T"+D"JZBSPYTO,<|'0%FQ-U 20KB!6ERW %IK MNE>7H2/2WC'"%DR^W6+O7BH["DO2J-?;@2ZI7NB00.($^K#T0AK9/=#FA&4B M?/+MX.OE^?L;Q@/! CNZ:.3GV$10<\U5:NS2G M4*T@M;@!8;GX^L&!_SHPY1BUI! MS{QV;3O?8UDV_AC7M@:0'6Y&0WXC+ILW.H_F#HG#G0,&304VIN_+!GS(^?M" MUWFO$@59P?VF8N5[DFQ0?^B'%1OISU]JZ@GE?#0,JR.1V"!SP>4M:&2W M3*SJ7P #&?N#L%8M5:7!=0QOCKHAS*@)Q4YZ+=.1.DE,[4S+-./R-7TT4R?P;_N5Q,+Y/Y4_C/Y1E^-WT*__]^E"!\VO)B M/&WY'<;BAN7G-Z0I\V@'L2W4(JG:ZK1:GV)PTS7S>O])*^E,D.&D$K&@0&$8MRY%H:\0;I@D,HT%R5]A#]=^NQ LG34LNM"DXR9^30N6X>2:NW:,<*_J[UT,P M&-BOR:5"\BNN AT;3X5U[/S[-/!/T!-83\%'*>UH78" TE'Q]AR.)Lc4[)/NJ)\;&\DKSC?M$B/5!3D0'2W=F374PLQ1)ZK"5$&,+>5:')Q+G-Q(7%_MO..ALMT_D 'P_4^1 MXB-!=!+T" OXN<=$;U!LQBX9A/)0(<%MB2B X"'*B<';!FII'1(/$L;C#A'03 M)Z1'IS?&!'PVZV(\F_4&6ZR=\GES9!!/;7;I/A-*W=:I4>IB;),JNSSQT)KY) M@|>70C_9MJ/F;I(TD0?U!SPG #A,PE2DX(U4RLA0,L=9QH"E@C CIS[1(+.M<1;=430P]*2WNG$%QT%!"X<\/&!XM5@7EL>!_(:WTVZ(V\G8]\B2,AV$ MT?.HH166>81D9P[(SL-7[CW"]^+"PI.JCBY%]@ 73V&/U9IU]@(J.O4_HX;X.| MUU2D!$0(+8<&_!@%AVK32\[X$*KX^-5#]/UBZ0'7]J-V1I;D.0H#;U#@1 M[4UBG7()^BB&*4R3Z MDU3X'&,5Y>GCOJA>G0(9%[/ >)RH UHX@>-#K)=/J;"'F5@O44-=59*?XN[5MFP1!CZ%U*_>3C*C^^>F\(952YRVL0R;ZR2FZ1+E &FS!-#_U1ZYMY]*J1!W) M[Z!)-%F^LY*2-9HH<0+0'GR]) M\U-K;5UN ^*I*26G"2>CX#] KQ.UP#3 "K"CQQC+IERU:J3;]O:I5=<;E]1;D M"N3[7AIU?-,Y"1.2: #,=$_WI[#V(?)B2\VE.FIFQP=.71\XQ*X]IC57"02? MO:...CA\!ZR3+SXQ[-_6C79L)E*YO'@'T'4YT#Y6V81/.>),+%VYU)UP(5,/ MF5RG6<)\-/V#LV;D,AZY.(-"R5.+6A@ARGEC"/]8@"&GU0?%I938)B*S4% M0=MMSM9F*%(N/[6C1O6A1H8N3(=C@\8S>E7:2;4:S2TL$/,DXEF!=]0<9[,EO M)KK*C/W,NZ#9$:F>Y]2HA%[^%04AUY+V?0D2X%[3/2'2HM_;]Q1[!8Y7:-L4 MO&0/B9S[2=#HHDXP1E ^!4?+)=^2SE/*PQOIZ@0:7DEAAU!0CVI=/C%K,9Z8 M=8WYF*V_||%=(K$ZTEYK?+QC64(CDR32:^ZA'K\NKR-O0@+4@X_&#*L&N+ ^E MA'0P?,=+P+9PWK<5W/#CNEY*)XI"$F)3O <;6ZZ7=&V8D6Z>/AGR%B5P*5U? M2$,-|[;QP.65?B* 2YE/ TV+*Y3$[.&-[463#^H!<[S *=3KJ=4LI6]'K4G9M/G*W;AS>L4&O2 T5NH+Z72^CAK08!Y".-;GSM$O,UA7 !Y>9J5H5^Y: .(J< M1UR6O^8,=@;8.*K[%+C%> KP=KV7F#0^US4IR^7^4<(^OIF$^RKDT6U?R-HQ'2Q> M"\4,[!=;K[#>9O2HSWR>WMEXGMY'N^)F[W)/550P7955)Z[300XW/O:QNIBO MG!"YW2MX6"[!Q8 +$MJ;JYN7^B[[Y!9GI[/O)^;MEBZ9<[7,7D0E06%\Y "# M]R=ZPY1C9JZ?(:G:W"D+EBOZ$JY4)Q7C0<-.+8/E(DU2:)!C(,,"+EOD_A:6 MD\5C[UCW4=FPM%Y%)KU)5^>@C.-R9+HB(F[NA%&K!A$ _#. M1];@,/ZP)P, ']+ M/#IB*0?.W\+FKFT3U SF&^S]%]]:N+?L]3'^@CH.;-RE>9%J^8AF1 4'%.W8 MNY_8E2^A#,!PYRN0BM>/M@V^#*^[XR9D<@M]9!$Y99EM0 9WX),G(G9@0/[/ M-R@Z5=E?:RM-PL=O "?'[C^0B7P-

XA= M.XP)B3&. ^C&&+<9P$.,-F&[5%N!+'\2PLW08^22Q);('L6L7A<$88Z|?8=0B MC 817O-4%(T?1[B,>HL3I)PO/,%-QA[S.((ATD_Q+B%&]";-O=:[FBCW6[M,P4MF=4Q=
D<5BRU58Z^?X)B ;*W6@?7^:_5>J)@>Y0D+27)_[W):=D\T3! M]M@0>[OVM&3#\,CNQ^[&W5WAN$ M=R?!E*8YAC5Z+G0&TAS'4F!/MBY4KY1[/:!C'),#T#UV1I_'7G
$]F60""Q4K+:TCQ*$? M(^D &,/XL#/W6!GQ\,(C,+>*C$\NR4W$05*(}Hš?>/ZQ#[Z58_SK>HR[0DNP MW9:'(+MV?H(]?.3(@+=ZC'}9D'%7:3L<=DV"P/?"\1%X6S'&IU!C_)-RW&S>?
0M02P,$% @ R(-N6?S[Q9E+ P >PH !D !X;"]W;W)K M&ULS5;;;MLX$/V5@;8H6L"-9,D7.,;4%U$Z*#=#L M!C&:./A1]H*61190BM21M-W^)"6KMJ,8NXM@T1>;EYDS9V[43'=":
E<%HH8? M)>-JYA5:5Y> ^K](""2Z(N1(7_N#>[HNM#WPDVVE%UKA$;FZDV;GMR@9 M+9$K*CA(S&?>A_[E8F+EG< #Q9TZ6(/U9"7$=[NYR69>8 DAPU1;!&+ ^MKA MQBR0H?
%7@^FU)]WBX7]/ M'Y;GQ9$84+P;[03!)!NE!9EHVP8E)37_ ^1'$X<#!8/3K1 V"N&IPN 9A:A1B)RC M-3/GUA71))E*L0-II0V:7;C8.&WC#>4VBTLMS2TU>CIY()*2%4.@7*-$I0&Y
MIOH1WERA)I0I> _SP\'[C$Z@*8H =A$ XZ^'S^N7ITAD[4AC-R M>-$:5> L3(,%HYD+5@T^H%.B"X<|=QPR6FY6B&35=TX,[(DW$W854 M!:W@IDE$#Z[SW!2[I'#PF"L4?
7@#]/87S\9JW"CL53?NE)04QQT4[3/PJ6] M2(HSS_2]0KE%+WG]6W\4O. ^*WPN!'45ST$9S< X]N<YV40P8=)+O+ MZ*PO[2.PKSW3GO81,-4IJ7W<88X<'DZL])'+&9M&PF_U?
K3IX^0U$\ MB4Y=>"HVZ$^B073BAW_P'2]1KMÜXHR 5&Z[K3V)[VDY0']S@<'(^-Y-5/0C] MA*G'LELBUY0K8)@;R.!B;.(JZU&GWFA1N6EA);29/=RR,-,A2BM@[G,A]'YC
M#;3S9O(W4$L#!!0 (,B#;EEU'!PLU0(.L& 9 >&PO=V]R:W-H M965T"R'-(,BM M+4_"T,QR+)@Y4B5*VLF4+IBEJ9Z'IM3(4&@\]1!A'T7%8,"Z#I._ 7QCKIJX45 M7.)8@UD4!=,O0Q1J-
0C:P7KAAL]ZSC@~!"A.R.4[0WI9C3;.P84EY@=)P)4%C M-@A.VR>CGHOW 7<<5V9C#"Z3J5));G*1#H+("4*!, ^L8&+V6.$(A'!') ^>%US M!LV1+&@_'][E3+E-
F<*3$/4]M/@B^!I!BQA;"WJC5#ZSS\0)G2AC_A%4= M&P4P6QBKBAI,"@HNJS=[KNNP 2"}W8"X!L1O =UW)T:T/&)5LI\6F?,LJ2O MU0JTBR8V-_"U\6C*ADO7Q8G5M,L)9Y,
[ICF;"@0N+6HT%E!:;E_@\ PMX\+ M-=..:N5I_@L_0A%^LP\]]> O&FKO/ (8H,>,S[L8/5UA,43\2\'9R!H<'G^" M#H)?N5H8)E/3#RWEX)2$LUKOL-(;OZ.W
U=*VMS0N2FFK_$AY=X4(%X78!CO M)9Q@>02=[5Q%'=WZ!G].[RS1TZGZ4?\'X>1LI:93@*7,?>0LNT1BP.9-P MGRLA7N#G2F(*0A'1'>5LSF K/-+7,;VB3\
[)I30O.LXQNBP&5P8@XYFA:<$W. M\'!)I*%Q<(\[FI!);&[6Z+SE1-3LAD. C(.@WJ)0?+0Q0_LX^K:K?O^)[%4U MNTTUN_O8DQMCJ'!\N-Q/:#HK;&T&O
MA/8:H;V]0EU7A*)>UTI1<+KL[^KL;4O8DKD=TWLK,MSPC0+UW-NIH3(MI*UN M4+/:,/:I-ZHWZT-R\LIX_])4OX$KIN=<&A"8$65T](5DZG];+D M=7Z8T]\(M0N@_4PINYZX
YK_6_('4$L#!!0 (,B#;EEB^!^R= (&T& M 9 >&PO=V]R:W-H965T"R'-(,BM M+4_"T,QR+)@Y4B5*VLF4+IBEJ9Z'IM3(4&@\]1!A'T7%8,"Z#I._ 7QCKIJX45 M7.)8@UD4!=,O0Q1J-
0C:P7KAAL]ZSC@~!"A.R.4[0WI9C3;.P84EY@=)P)4%C M-@A.VR>CGHOW 7<<5V9C#"Z3J5));G*1#H+("4*!, ^L8&+V6.$(A'!') ^>%US M!LV1+&@_'][E3+E-
F<*3$/4]M/@B^!I!BQA;"WJC5#ZSS\0)G2AC_A%4= M&P4P6QBKBAI,"@HNJS=[KNNP 2"}W8"X!L1O =UW)T:T/&)5LI\6F?,LJ2O MU0JTBR8V-_"U\6C*ADO7Q8G5M,L)9Y,
[ICF;"@0N+6HT%E!:;E_@\ PMX\+ M-=..:N5I_@L_0A%^LP\]]> O&FKO/ (8H,>,S[L8/5UA,43\2\'9R!H<'G^" M#H)?N5H8)E/3#RWEX)2$LUKOL-(;OZ.W
U=*VMS0N2FFK_$AY=X4(%X78!CO M)9Q@>02=[5Q%'=WZ!G].[RS1TZGZ4?\'X>1LI:93@*7,?>0LNT1BP.9-P MGRLA7N#G2F(*0A'1'>5LSF K/-+7,;VB3\
[)I30O.LXQNBP&5P8@XYFA:<$W. M\'!)I*%Q<(\[FI!);&[6Z+SE1-3LAD. C(.@WJ)0?+0Q0_LX^K:K?O^)[%4U MNTTUN_O8DQMCJ'!\N-Q/:#HK;&T&O
MA/8:H;V]0EU7A*)>UTI1<+KL[^KL;4O8DKD=TWLK,MSPC0+UW-NIH3(MI*UN M4+/:,/:I-ZHWZT-R\LIX_])4OX$KIN=<&A"8$65T](5DZG];+D M=7Z8T]\(M0N@_4PINYZX
YK_6_('4$L#!!0 (,B#;EEB^!^R= (&T& M 9 >&PO=V]R:W-H965T"R'-(,BM M+4_"T,QR+)@Y4B5*VLF4+IBEJ9Z'IM3(4&@\]1!A'T7%8,"Z#I._ 7QCKIJX45 M7.)8@UD4!=,O0Q1J-
0C:P7KAAL]ZSC@~!"A.R.4[0WI9C3;.P84EY@=)P)4%C M-@A.VR>CGHOW 7<<5V9C#"Z3J5)};