0001493152-24-03221710-Q Polar Power, Inc. 20240814202408141615281615291615291615291

other than statements or characterizations of historical fact, are forward-looking statements within the meaning of Section 27A of the Securities Act of 1933, as amended, or the Securities Act, and Section 21E of the Securities Exchange Act of 1934, as amended, or the Exchange Act. Examples of forward-looking statements include, but are not limited to, statements concerning projected net sales, costs and expenses and gross margins; our accounting estimates, assumptions and judgments; the demand for our products; the effect and consequences of the novel coronavirus, or COVID-19, pandemic on matters including U.S., local and foreign economies, wars and international conflicts including the current military actions involving the Russian Federation and Ukraine, our business operations, the ability of financing and the health and productivity of our employees; the competitive nature of and anticipated growth in our industry; production capacity and goals; our ability to consummate acquisitions and integrate their operations successfully; and our prospective needs for additional capital. These forward-looking statements are based on our current expectations, estimates, approximations and projections about our industry and business, managementâ€™s beliefs, and certain assumptions made by us, all of which are subject to change. Forward-looking statements can often be identified by words such as â€œanticipates,â€ â€œexpects,â€ â€œintends,â€ â€œplans,â€ â€œpredicts,â€ â€œbelieves,â€ â€œseeks,â€ â€œestimates,â€ â€œmay,â€ â€œwill,â€ â€œshould,â€ â€œwould,â€ â€œcould,â€ â€œpotential,â€ â€œcontinue,â€ â€œongoing,â€ similar expressions and variations or negatives of these words. These statements are not guarantees of future performance and are subject to risks, uncertainties and assumptions that are difficult to predict. Therefore, our actual results could differ materially and adversely from those expressed in any forward-looking statements as a result of various factors, some of which are listed under â€œRisk Factorsâ€ in Part II, Item 1A, and in â€œManagementâ€™s Discussion and Analysis of Financial Condition and Results of Operationsâ€ in Part I, Item 2 of this Quarterly Report on Form 10-Q. These forward-looking statements speak only as of the date of this Quarterly Report on Form 10-Q. We undertake no obligation to revise or update publicly any forward-looking statement for any reason, except as otherwise required by law. Â FINANCIAL PRESENTATION Â All dollar amounts in this Quarterly Report on Form 10-Q are presented in thousands, except share and per share data and where otherwise noted. Â Â iiÂ Â Â Â PART I â€“ FINANCIAL INFORMATION Â ITEM 1. Condensed Financial Statements Â POLAR POWER, INC. CONDENSED BALANCE SHEETS (in thousands, except share and per share data) Â Â Â June 30, 2024Â Â December 31, 2023Â 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 equivalentsÂ $1,119Â Â $549Â Accounts receivableÂ Â 2,310Â Â Â 1,676Â Inventories Â 15,776Â Â Â 16,522Â Prepaid expensesÂ Â 387Â Â Â 455Â Employee retention credit receivableÂ Â â€“Â Â Â 2,000Â Income taxes receivableÂ Â â€“Â Â Â 787Â Total current assetsÂ Â 19,592Â Â Â 21,989Â Â Â Â Â Â Â Â Other assets:Â Â Â Â Â Â Â Operating lease right-of-use assets, netÂ Â 2,239Â Â Â 2,818Â Property and equipment, netÂ Â 241Â Â Â 344Â DepositsÂ Â 108Â Â Â 108Â Â Â Â Â Â Â Â Total assetsÂ $22,180Â Â $25,259Â Â Â Â Â Â Â Â LIABILITIES AND STOCKHOLDERSâ€™ EQUITYÂ Â Â Â Â Â Â Current liabilitiesÂ Â Â Â Â Â Â Accounts payableÂ $597Â Â $1,762Â Customer depositsÂ Â 1,469Â Â Â 1,618Â Accrued liabilities and other current liabilitiesÂ Â 1,156Â Â Â 1,151Â Line of creditÂ Â 4,683Â Â Â 4,238Â Notes payable-related party, current portionÂ Â 258Â Â Â 257Â Notes payable, current portionÂ Â 16Â Â Â 64Â Notes payableÂ Â 16Â Â Â 64Â Operating lease liabilities, current portionÂ Â 1,260Â Â Â 1,124Â Â Â Â Â Â Â Â Total current liabilitiesÂ Â 9,439Â Â Â 10,214Â Â Â Â Â Â Â Â Operating lease liabilities, net of current portionÂ Â 1,193Â Â Â 1,856Â Â Â Â Â Â Â Â Total liabilitiesÂ Â 10,632Â Â Â 12,070Â Â Â Â Â Â Â Â Commitments and ContingenciesÂ Â -Â Â Â -Â Â Â Â Â Â Â Â Stockholdersâ€™ EquityÂ Â Â Â Â Â Â Â Preferred stock, $0.0001 par value, 5,000,000 shares authorized, no shares issued and outstandingÂ Â â€“Â Â Â â€“Â Common stock, $0.0001 par value, 50,000,000 shares authorized, 17,579,089 shares issued and 17,561,612 shares outstanding on June 30, 2024, and December 31, 2023Â Â 2Â Â Â 2Â Additional paid-in capitalÂ Â 38,886Â Â Â 38,886Â Accumulated deficitÂ Â (27,300)Â Â (25,659) Treasury Stock, at cost (17,477 shares)Â Â (40)Â Â (40) Total stockholdersâ€™ equityÂ Â 11,548Â Â Â 13,189Â Â Â Â Â Â Â Â Â Total liabilities and stockholdersâ€™ equityÂ $22,180Â Â $25,259Â Â See Accompanying Notes to the Condensed Financial Statements Â Â 1Â Â Â POLAR POWER, INC. UNAUDITED CONDENSED STATEMENTS OF OPERATIONS (in thousands, except share and per share data) Â Â Â 2024Â Â 2023Â Â 2024Â Â 2023Â Â Â Three Months Ended June 30,Â Â Six Months Ended June 30,Â Â Â 2024Â Â 2023Â Â 2024Â Â 2023Â Net SalesÂ $4,660Â Â $5,587Â Â $6,434Â Â $9,777Â Cost of SalesÂ Â 2,828Â Â Â 4,112Â Â Â 5,005Â Â Â 7,548Â Gross profitÂ Â 1,832Â Â Â 1,475Â Â Â 1,429Â Â Â 2,229Â Â Â Â Â Â Â Â Â Â Â Â Â Â Operating ExpensesÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Â Sales and marketingÂ Â 264Â Â Â 310Â Â Â 494Â Â Â 642Â Research and developmentÂ Â 195Â Â Â 338Â Â Â 415Â Â Â 684Â General and administrativeÂ Â 913Â Â Â 1,137Â Â Â 2,040Â Â Â 2,248Â Total operating expensesÂ Â 1,372Â Â Â 1,785Â Â Â 2,949Â Â Â 3,574Â Â Â Â Â Â Â Â Â Â Â Â Â Â Income (loss) from operationsÂ Â 460Â Â Â (310)Â Â (1,520)Â Â (1,345) Â Â Â Â Â Â Â Â Â Â Â Â Â Other income (expenses)Â Â Â Â Â Â Â Â Â Â Â Â Â Interest expense and finance costsÂ Â (179)Â Â (126)Â Â (342)Â Â (204) Interest IncomeÂ Â 220Â Â Â â€“Â Â Â 221Â Â Â Â Â Total other income (expenses), netÂ Â 41Â Â Â (126)Â Â (121)Â Â (204) Â Â Â Â Â Â Â Â Â Â Â Â Â Â Net income (loss)Â $501Â Â $(436)Â $(1,641)Â $(1,549) Â Â Â Â Â Â Â Â Â Â Â Â Net income (loss) per share â€“ basic and dilutedÂ $0.03Â Â $(0.03)Â $(0.09)Â $(0.12) Weighted average shares outstanding, basic and dilutedÂ Â 17,561,612Â Â Â 12,949,550Â Â Â Â Â 17,561,612Â Â Â 12,949,550Â Â See Accompanying Notes to the Condensed Financial Statements Â Â 2Â Â Â POLAR POWER, INC. UNAUDITED CONDENSED STATEMENTS OF STOCKHOLDERSâ€™ EQUITY (in thousands, except share data) Â Three months Ended June 30, 2024 Â Â Â NumberÂ Â AmountÂ Â capitalÂ Â Deficit)Â Â StockÂ Â EquityÂ Â Â Common StockÂ Â Additional paid-inÂ Â (AccumulatedÂ Â TreasuryÂ Â Total Stockholdersâ€™Â Â Â NumberÂ Â AmountÂ Â capitalÂ Â Deficit)Â Â StockÂ Â EquityÂ Balance, March 31, 2024 (unaudited)Â Â 17,579,089Â Â $2Â Â $38,886Â Â $(27,801)Â $(40)Â $11,047Â Net incomeÂ Â â€“Â Â Â â€“Â Â Â â€“Â Â Â 501Â Â Â â€“Â Â Â 501Â Balance, June 30, 2024 (unaudited)Â Â 17,579,089Â Â $2Â Â $38,886Â Â $(27,300)Â $(40)Â $11,548Â Â Six months ended June 30, 2024 Â Â Â Common StockÂ Â Additional paid-inÂ Â (AccumulatedÂ Â TreasuryÂ Â Total Stockholdersâ€™Â Â Â NumberÂ Â AmountÂ Â capitalÂ Â Deficit)Â Â StockÂ Â EquityÂ Balance, December 31, 2023Â Â 17,579,089Â Â $2Â Â $38,886Â Â $(25,659)Â $(40)Â $13,189Â Net lossÂ Â â€“Â Â Â â€“Â Â Â â€“Â Â Â (1,641)Â Â â€“Â Â Â (1,641) Balance, June 30, 2024 (unaudited)Â Â 17,579,089Â Â $2Â Â $38,886Â Â $(27,300)Â $(40)Â $11,548Â Â Three months Ended June 30, 2023 Â Â Â Common StockÂ Â Additional paid-inÂ Â (AccumulatedÂ Â TreasuryÂ Â Total Stockholdersâ€™Â Â Â NumberÂ Â AmountÂ Â capitalÂ Â Deficit)Â Â StockÂ Â EquityÂ Balance, March 31, 2023 (unaudited)Â Â 12,967,027Â Â $1Â Â $37,331Â Â $(20,224)Â $(40)Â $17,068Â Net lossÂ Â â€“Â Â Â â€“Â Â Â â€“Â Â Â (436)Â Â â€“Â Â Â (436) Balance, June 30, 2023 (unaudited)Â Â 12,967,027Â Â $1Â Â $37,331Â Â $(20,660)Â Â (40)Â $16,632Â Â Six months ended June 30, 2023 Â Â Â Common StockÂ Â Additional paid-inÂ Â (AccumulatedÂ Â TreasuryÂ Â Total Stockholdersâ€™Â Â Â NumberÂ Â AmountÂ Â capitalÂ Â Deficit)Â Â StockÂ Â EquityÂ Balance, December 31, 2022Â Â 12,967,027Â Â $1Â Â $37,331Â Â $(19,111)Â $(40)Â $18,181Â BalanceÂ Â 12,967,027Â Â $1Â Â $37,331Â Â $(19,111)Â $(40)Â $18,181Â Net lossÂ Â â€“Â Â Â â€“Â Â Â â€“Â Â Â (1,549)Â Â â€“Â Â Â (1,549) Net income (loss)Â Â â€“Â Â Â â€“Â Â Â â€“Â Â Â (1,549)Â Â â€“Â Â Â (1,549) Balance, June 30, 2023 (unaudited)Â Â 12,967,027Â Â $1Â Â $37,331Â Â $(20,660)Â $(40)Â $16,632Â BalanceÂ Â 12,967,027Â Â $1Â Â $37,331Â Â $(20,660)Â $(40)Â $16,632Â Â See Accompanying Notes to the Condensed Financial Statements Â 3Â Â Â POLAR POWER, INC. UNAUDITED CONDENSED STATEMENTS OF CASH FLOW (in thousands) Â Â Â 2024Â Â 2023Â Â Â Six Months Ended June 30,Â Â Â 2024Â Â 2023Â Cash flows from operating activities:Â Â Â Â Â Â Â Net lossÂ $(1,641)Â $(1,549) Adjustments to reconcile net loss to net cash used in operating activities:Â Â Â Â Â Â Â Depreciation and amortizationÂ Â 121Â Â Â 226Â Changes in operating assets and liabilitiesÂ Â Â Â Â Â Â Â Accounts receivableÂ Â (634)Â Â (1,488) Employee retention creditÂ Â 2,000Â Â Â â€“Â Â Â InventoriesÂ Â 746Â Â Â (2,229) Prepaid expensesÂ Â 68Â Â Â 1,579Â Income tax receivableÂ Â 787Â Â Â â€“Â Â Operating lease right-of-use assetÂ Â 579Â Â Â 454Â Accounts payableÂ Â (1,165)Â Â 1,199Â Customer depositsÂ Â (149)Â Â (591) Accrued expenses and other current liabilitiesÂ Â 5Â Â Â 11Â Operating lease liabilityÂ Â (527)Â Â (416) Net cash provided by (used in) operating activitiesÂ Â 190Â Â Â (2,804) Â Â Â Â Â Â Â Â Â Â Â Â Cash flows from investing activities:Â Â Â Â Â Â Â Â Â Â Â Â Acquisition of property and equipmentÂ Â (18)Â Â (194) Net cash used in investing activitiesÂ Â (18)Â Â (194) Â Â Â Â Â Â Â Â Â Â Â Â Cash flows from financing activities:Â Â Â Â Â Â Â Â Â Â Â Â Proceeds from advances from credit facilityÂ Â 445Â Â Â 3,044Â Proceeds from notes payable, related partyÂ Â â€“Â Â Â 160Â Repayment of notes payableÂ Â (47)Â Â (125) Net cash provided by financing activitiesÂ Â 398Â Â Â 3,079Â Â Â Â Â Â Â Â Â Â Â Increase in cash and cash equivalentsÂ Â 570Â Â Â 81Â Cash and cash equivalents, beginning of periodÂ Â 549Â Â Â 211Â Cash and cash equivalents, end of periodÂ $1,119Â Â $292Â Â See Accompanying Notes to the Condensed Financial Statements Â Â 4Â Â Â POLAR POWER, INC. NOTES TO CONDENSED FINANCIAL STATEMENTS FOR THE THREE AND SIX MONTHS ENDED JUNE 30, 2024 AND 2023 (In thousands, except for share and per share data and where otherwise noted) (UNAUDITED) Â NOTE 1 â€“ ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES Â The Company Â Polar Power, Inc. was incorporated in the State of Washington as Polar Products, Inc. and in 1991 reincorporated in the State of California under the name Polar Power, Inc. In December 2016, Polar Power, Inc. reincorporated in the State of Delaware (the â€œCompanyâ€, â€œweâ€ or â€œusâ€). The Company designs, manufactures and sells direct current, or DC, power systems to supply reliable and low-cost energy to off-grid, bad-grid and backup power, electric vehicle (â€œEVâ€) charging, and nano-grid applications. The Companyâ€™s products integrate DC generator, proprietary electronic control systems, lithium batteries and solar photovoltaic (â€œPVâ€) technologies to provide low operating cost and emissions for telecommunications, defense, automotive, nano-grid, EV charging and industrial markets. Â Going concern Â The accompanying financial statements have been prepared under the assumption that the Company will continue as a going concern. For the six months ended June 30, 2024, the Company recorded a net loss of $1,641. This factor raises substantial doubt about the Companyâ€™s ability to continue as a going concern within one year after the date that the financial statements are issued. In addition, our independent registered public accounting firm, in its audit report to the financial statements included in our Annual Report on Form 10-K for the year ended December 31, 2023, expressed substantial doubt about our ability to continue as a going concern. The financial statements do not include any adjustments related to the recoverability and classification of recorded asset amounts or the amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern. Â As of June 30, 2024, the Company had a cash balance of $1,119, with borrowing capacity of $643, stockholdersâ€™ equity of $11,548, and working capital of $10,153. The long-term continuation of the Companyâ€™s business plan is dependent upon the generation of sufficient revenues from its products to offset expenses. In the event that the Company does not generate sufficient cash flows from operations and is unable to obtain funding, the Company will be forced to delay, reduce, or eliminate some or all of its discretionary spending, which could adversely affect the Companyâ€™s business prospects, ability to meet long-term liquidity needs or ability to continue operations. Â Impact of inflation Â The continuing impact of the higher inflation, the actions by the Federal Reserve to address inflation, most notably sustained increases in interest rates, and rising energy prices create uncertainty about the future economic environment which will continue to evolve and, we believe, has impacted the Companyâ€™s business in 2023 and may continue to impact business in 2024. The implications of higher government deficits and debt, tighter monetary policy, and potentially higher long-term interest rates may drive a higher cost of capital for the business and an increase in the Companyâ€™s operating expenses. Â Basis of Presentation of Unaudited Financial Information Â The unaudited condensed financial statements of the Company for the three and six months ended June 30, 2024 and 2023 have been prepared in accordance with accounting principles generally accepted in the U.S. (â€œGAAPâ€) for interim financial information and pursuant to the requirements for reporting on Form 10-Q and Regulation S-K for scaled disclosures for smaller reporting companies. Accordingly, they do not include all the information and footnotes required by GAAP for complete financial statements. However, such information reflects all adjustments (consisting solely of normal recurring adjustments), which are, in the opinion of management, necessary for the fair presentation of the Companyâ€™s financial position and results of operations. Results shown for interim periods are not necessarily indicative of the results to be obtained for a full fiscal year. The balance sheet information as of December 31, 2023 was derived from the audited financial statements included in the Companyâ€™s financial statements as of and for the years ended December 31, 2023 and 2022 contained in the Companyâ€™s Annual Report on Form 10-K filed with the Securities and Exchange Commission, or the SEC, on April 1, 2024. These financial statements should be read in conjunction with that report. Â Â 5Â Â Â Estimates Â The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Material estimates relate to the assumptions made in determining estimates for credit loss reserves for accounts receivable, assumptions used in valuing inventories at net realizable value, impairment testing of recorded long-term assets, the realizability of deferred tax assets and the related valuation allowance, accruals for warranty reserves, accruals for potential liabilities, assumptions made in valuing stock instruments issued for services, and assumptions used in the determination of the Companyâ€™s liquidity. Actual results may differ from those estimates. Â Revenue Recognition Â The Company recognizes revenue in accordance with Accounting Standards Codification (â€œASCâ€) 606, Revenue from Contracts with Customers (â€œASC 606â€). Â Substantially all of the Companyâ€™s revenue is derived from product sales. Product revenue is recognized when performance obligations under the terms of a contract are satisfied, which occurs for the Company upon shipment or delivery of products or services to its customers based on written sales terms, which is also when control is transferred. Revenue is measured as the amount of consideration the Company expects to receive in exchange for transferring the products or services to a customer. The Company determines whether delivery has occurred based on when title transfers and the risks and rewards of ownership have transferred to the customer, which usually occurs when the Company places the product with the customerâ€™s carrier or delivers the product to a customerâ€™s location. The Company regularly reviews its customersâ€™ financial positions to ensure that collectability is reasonably assured. Â The Company also recognizes revenues from engineering services, technical support, and sale of accessories that support the Companyâ€™s direct current, or DC, power systems. Revenue is recognized when transfer of control to the customer has been made and the Companyâ€™s performance obligation has been fulfilled. The Companyâ€™s revenue from engineering services, technical support services, and product accessories are clearly defined in each transaction with its customers and have not been significant to date. Â The Company also recognizes revenues from the rental of equipment. The Companyâ€™s rental revenues have not been significant to date and have accounted for less than one percent of total revenues for the three-month and six months ended June 30, 2024 and 2023. The Companyâ€™s rental contracts are fixed price contracts for fixed durations of time and include freight and delivery charges and are recognized on a straight-line basis over the rental period. Â Â 6Â Â Â Disaggregation of Net Sales Â The following table shows the Companyâ€™s disaggregated net sales by product type: SCHEDULE OF DISAGGREGATED NET SALESÂ Â Â Â Â Â Â Â Three months ended June 30,Â Â Â 2024 (Unaudited)Â Â 2023 (Unaudited)Â DC power systemsÂ $4,475Â Â $5,439Â Engineering & Tech Support ServicesÂ Â 38Â Â Â 31Â AccessoriesÂ Â 147Â Â Â 117Â Total net salesÂ $4,660Â Â $5,587Â Â Â Â Â Â Â Â Â Â Six months ended June 30,Â Â Â 2024 (Unaudited)Â Â 2023 (Unaudited)Â DC power systemsÂ $6,041Â Â $9,520Â Engineering & Tech Support ServicesÂ Â 125Â Â Â 54Â AccessoriesÂ Â 268Â Â Â 203Â Total net salesÂ $6,434Â Â $9,777Â Â The following table shows the Companyâ€™s disaggregated net sales by customer type: Â Â Â Â Â Â Â Â Three months ended June 30,Â Â Â 2024 (Unaudited)Â Â 2023 (Unaudited)Â TelecomÂ $4,445Â Â $5,408Â Government/MilitaryÂ Â 163Â Â Â 131Â MarineÂ Â 13Â Â Â 27Â Other (backup DC power to various industries)Â Â 39Â Â Â 21Â Total net salesÂ $4,660Â Â $5,587Â Â Â Â Â Â Â Â Six months ended June 30,Â Â Â 2024 (Unaudited)Â Â 2023 (Unaudited)Â TelecommunicationsÂ $5,703Â Â $9,400Â Government/MilitaryÂ Â 622Â Â Â 324Â MarineÂ Â 51Â Â Â 28Â Other (backup DC power to various industries)Â Â 58Â Â Â 25Â Total net salesÂ $6,434Â Â $9,777Â Â The following tables shows the Companyâ€™s net sales by the respective geographical regions of our customers: SCHEDULE OF NET SALES BY GEOGRAPHICAL REGIONS Â Â Â 2024Â Â 2023Â Â Â Three months endedÂ Â Â June 30,Â Â Â 2024Â Â 2023Â Â Â (Unaudited)Â Â (Unaudited)Â United StatesÂ $3,490Â Â $3,947Â CanadaÂ Â -Â Â Â 161Â South Pacific IslandsÂ Â 1,146Â Â Â 1,453Â IndonesiaÂ Â 24Â Â Â â€“Â AfricaÂ Â â€“Â Â Â 26Â Total net salesÂ $4,660Â Â $5,587Â Â Â Â Â 2024Â Â 2023Â Â Â Six months endedÂ Â Â June 30,Â Â Â 2024Â Â 2023Â Â Â (Unaudited)Â Â (Unaudited)Â United StatesÂ $5,164Â Â $7,011Â CanadaÂ Â â€“Â Â Â 162Â South Pacific IslandsÂ Â 1,225Â Â Â 2,578Â IndonesiaÂ Â 24Â Â Â -Â JapanÂ Â 20Â Â Â â€“Â Europe and Middle EastÂ Â 1Â Â Â â€“Â AfricaÂ Â â€“Â Â Â 26Â Total net salesÂ $6,434Â Â $9,777Â Â For the three-months ended June 30, 2024 and 2023, international sales totaled $1,170 and $1,641 respectively. For the six-months ended June 30, 2024 and 2023, international sales totaled $1,269 and $2,766 respectively. Â Â 7Â Â Â Inventories Â Inventories are stated at the lower of cost or net realizable value, with cost determined on a first-in, first-out (â€œFIFOâ€) basis. The Company records adjustments to its inventory based on an estimated forecast of the inventory demand, taking into consideration, among others, inventory turnover, inventory quantities on hand, unfilled customer order quantities, forecasted demand, current prices, competitive pricing, and trends and performance of similar products. If the estimated net realizable value is determined to be less than the recorded cost of the inventory, the difference is recognized as a loss in the period in which it occurs. Once inventory has been written down, it creates a new cost basis for inventory that may not be subsequently written up. For the three months and six months ended June 30, 2024, and the year ended December 31, 2023, there were no write-downs of inventory. Â As of June 30, 2024 and December 31, 2023, inventories

consisted of the following: SCHEDULE OF INVENTORIES NETÂ Â Â June 30, 2024 (unaudited)Â Â December 31, 2023Â Â Â Â Â Â Â Raw materialsÂ $13,769Â Â $14,313Â Finished goodsÂ Â 2,007Â Â Â 2,209Â Total InventoriesÂ $15,776Â Â $16,522Â Â Â Product Warranties Â The Company provides limited warranties for parts and labor at no cost to its customers within a specified time period after the sale. As of June 30, 2024 and December 31, 2023, the Company had accrued a liability for warranty reserve of $600 and $600, respectively, which are included in other accrued liabilities in the accompanying condensed balance sheets. The following is a tabular reconciliation of the product warranty liability, excluding the deferred revenue related to the Companyâ€™s warranty coverage: SCHEDULE OF RECONCILIATION OF THE PRODUCT WARRANT LIABILITYÂ Changes in estimates for warrantiesÂ June 30, 2024 (unaudited)Â Â December 31, 2023Â Balance at beginning of the periodÂ $600Â Â $600Â PaymentsÂ Â (138)Â Â (469) Provision for warrantiesÂ Â 138Â Â Â 469Â Balance at end of the periodÂ $600Â Â $600Â Â Â 8Â Â Â Stock-Based Compensation Â The Company periodically issues stock-based compensation to officers, directors, and consultants for services rendered. Such issuances vest and expire according to terms established at the issuance date. Â Stock-based payments to employees, directors, and for acquiring goods and services from nonemployees, which include grants of employee stock options, are recognized in the financial statements based on their grant date fair values in accordance with ASC 718, Compensation-Stock Compensation. Stock option grants to employees, which are generally time vested, are measured at the grant date fair value and depending on the conditions associated with the vesting of the award, compensation cost is recognized on a straight-line or graded basis over the vesting period. Recognition of compensation expense for non-employees is in the same period and manner as if the Company had paid cash for the services. The fair value of stock options granted is estimated using the Black-Scholes option-pricing model, which uses certain assumptions related to risk-free interest rates, expected volatility, expected life, and future dividends. The assumptions used in the Black-Scholes option pricing model could materially affect compensation expense recorded in future periods. Â Income Taxes Â During the three months and six months ended June 30, 2024 and 2023, the Company did not record any provision for income taxes, as the Company incurred losses for income tax reporting during such periods. Â The Company accounts for income taxes using the asset and liability method whereby deferred tax assets are recognized for deductible temporary differences, and deferred tax liabilities are recognized for taxable temporary differences. The Company has recorded a full valuation allowance against its deferred tax assets as the Company currently believes it is more likely than not that the deferred tax assets will not be realized. Â Financial Assets and Liabilities Measured at Fair Value Â The Company uses various inputs in determining the fair value of its investments and measures these assets on a recurring basis. Financial assets recorded at fair value in the balance sheets are categorized by the level of objectivity associated with the inputs used to measure their fair value. Â Authoritative guidance provided by the Financial Accounting Standards Board (â€œFASBâ€) defines the following levels directly related to the amount of subjectivity associated with the inputs to fair valuation of these financial assets: Â Â Level 1 Quoted prices in active markets for identical assets or liabilities. Â Â Â Â Level 2 Inputs, other than the quoted prices in active markets, that is observable either directly or indirectly. Â Â Â Â Level 3 Unobservable inputs based on the Companyâ€™s assumptions. Â The carrying amounts of certain financial assets and liabilities, such as cash and cash equivalents, accounts receivable and accounts payable, approximate their fair values because of the short maturity of these instruments. The carrying values of the line of credit and notes payable approximate their fair values since the interest rates on these obligations are based on prevailing market interest rates. Â Â 9Â Â Â Â Â Concentrations Â Revenues. For the three months ended June 30, 2024, and June 30, 2022, sales to telecommunications customers accounted for 95% and 97% of total revenues, respectively. Sales to international customers accounted for 25% and 29% of total revenues, respectively. The Companyâ€™s three largest customers during the three months ended June 30, 2024, generated 40%, 27%, and 22% of total revenues, as compared to the two largest customers during the three months ended June 30, 2023, generating 49% and 26% of total net revenues. There was no other revenue from customers in excess of 10% of revenues in either period. Â For the six months ended June 30, 2024, and June 30, 2023, sales to telecommunications customers accounted for 89% and 96% of total revenues, respectively. For the six months ended June 30, 2024, and June 30, 2023, sales to international customers accounted for 20% and 28% of total revenue, respectively. For the six months ended June 30, 2024, the Companyâ€™s three largest customers generated 42%, 20%, and 16% of total revenues, as compared to the two largest customers during the same period in 2023 generating 49% and 26% of total revenues. There was no other revenue from customers in excess of 10% of revenues in either period. Â Accounts receivable. At June 30, 2024, the two largest accounts receivable accounts from the Companyâ€™s customers represented 80% and 12%, of the Companyâ€™s total accounts receivable. At December 31, 2023, the Companyâ€™s two largest receivable accounts represented 69% and 16% of the Companyâ€™s total accounts receivable. There was no other customer that accounted for more than 10% of the Companyâ€™s accounts receivable as of June 30, 2024 or December 31, 2023. Â Accounts payable. At June 30, 2024, accounts payable to the Companyâ€™s three largest vendors represented 48%, 7% and 5%, of the Companyâ€™s accounts payable. On December 31, 2023, the three largest accounts payable accounts to the Companyâ€™s vendors represented 30%, 10%, and 5%, respectively. Â Net Income (Loss) Per Share Â Basic net income (loss) per share is computed by dividing net income (loss) by the weighted average number of common shares outstanding for the period. Diluted earnings per share is computed by dividing the net income applicable to common stockholders by the weighted average number of common shares outstanding plus the number of additional common shares that would have been outstanding if all dilutive potential common shares had been issued using the treasury stock method. Potential common shares are excluded from the computation when their effect is antidilutive. The dilutive effect of potentially dilutive securities is reflected in diluted net income per share if the exercise prices were lower than the average fair market value of common shares during the reporting period. Â The following potentially dilutive shares were excluded from the shares used to calculate diluted earnings per share as their inclusion would be anti-dilutive: SCHEDULE OF DILUTED EARNINGS PER SHAREÂ Â Â June 30, 2024 Â Â June 30, 2023 Â Â Â (Unaudited)Â Â (Unaudited)Â OptionsÂ Â 140,000Â Â Â 140,000Â WarrantsÂ Â â€”Â Â Â 24,122Â TotalÂ Â 140,000Â Â Â 164,122Â Â Â 10Â Â Â Recent Accounting Pronouncements Â In September 2016, the FASB issued ASU No. 2016-13, Credit Losses - Measurement of Credit Losses on Financial Instruments (â€œASC 326â€). The standard significantly changes how entities will measure credit losses for most financial assets, including accounts and notes receivables. The standard will replace todayâ€™s â€œincurred lossâ€ approach with an â€œexpected lossâ€ model, under which companies will recognize allowances based on expected rather than incurred losses. Entities will apply the standardâ€™s provisions as a cumulative-effect adjustment to retained earnings as of the beginning of the first reporting period in which the guidance is effective. As a smaller reporting company, ASU 2016-13 was effective for the Company on January 1, 2023. The adoption of ASU 2016-03 did not have a material impact on the Companyâ€™s results of operations, financial position, or cash flows. Â In November 2023, the FASB issued ASU 2023-07,Â Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosure, which is intended to improve reportable segment disclosure requirements, primarily through enhanced disclosures about significant segment expense categories that are regularly provided to the chief operating decision maker and included in each reported measure of a segmentâ€™s profit or loss. The update also requires all annual disclosures about a reportable segmentâ€™s profit or loss and assets to be provided in interim periods and for entities with a single reportable segment to provide all the disclosures required by ASC 280,Â Segment Reporting, including the significant segment expense disclosures. This standard was effective for the Company on January 1, 2024. The adoption of ASU 2023-07 did not have a material impact on the Companyâ€™s results of operations, financial position or cash flows. Â In December 2023, the Financial Accounting Standards Board (â€œFASBâ€) issued ASU 2023-09, Income Taxes (Topic 740): Improvements to Income Tax Disclosures. ASU 2023-09 requires that public business entities on an annual basis (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). ASU 2023-99 is effective for annual reporting periods beginning after December 15, 2024, with early adoption permitted. The Company does not expect that the guidance will have a material impact on our financial statements or notes to our financial statements. Â NOTE 2 â€“ PROPERTY AND EQUIPMENT Â Property and equipment consist of the following: Â SCHEDULE OF PROPERTY AND EQUIPMENTÂ Â Â June 30, 2024 (Unaudited)Â Â December 31, 2023Â Production tooling, jigs, fixturesÂ $71Â Â $71Â Shop equipment and machineryÂ Â 3,583Â Â Â 3,565Â VehiclesÂ Â 177Â Â Â 177Â Leasehold improvementsÂ Â 390Â Â Â 390Â Office equipmentÂ Â 185Â Â Â 185Â SoftwareÂ Â 106Â Â Â 106Â Total property and equipment, costÂ Â 4,512Â Â Â 4,494Â Less: accumulated depreciation and amortizationÂ Â (4,271)Â Â (4,150) Property and equipment, netÂ $241Â Â $344Â Â Depreciation and amortization expense on property and equipment for the three months ended June 30, 2024 and 2023 was $55 and $110, respectively. During the three months ended June 30, 2024 and 2023, $53 and $125, respectively, of the depreciation expense was included in cost of sales. Â Depreciation and amortization expense on property and equipment for the six months ended June 30, 2024 and 2023 was $121 and $226, respectively. During the six months ended June 30, 2024 and 2023, $116 and $220, respectively, of the depreciation expense was included in cost of sales. Â NOTE 3 â€“ NOTES PAYABLE, RELATED PARTY Â During 2023, the Companyâ€™s Chief Executive Officer extended three loans to the Company for aggregate principal amount of $260Â pursuant to terms of the note agreements. The notes have relatively similar terms, are unsecured, accrue interest atÂ 1% per annum, areÂ due over a period of 12 months with payments becoming due between 5 to 7 months after issuances of the notes, and no prepayment penalties. As of June 30, 2024, the first note was renewed for another twelve months and the aggregate outstanding balance of the loans is $258, with $72Â due in August 2024, $28 due in October 2024, and $160 due in April 2025. Â NOTE 4 â€“ NOTES PAYABLE Â Notes payable consist of the following: Â SCHEDULE OF NOTES PAYABLEÂ Â Â June 30, 2024 (Unaudited)Â Â December 31, 2023Â Total Equipment Notes PayableÂ $16Â Â $64Â Less current portionÂ Â (16)Â Â (64) Notes Payable, Noncurrent portionÂ $â€”Â Â $â€”Â Â Â 11Â Â Â The Company has entered into several financing agreements for the purchase of equipment in prior years. The terms of these financing arrangements are for a term of 2 years to 5 years, with interest rates ranging from 1.9% to 6.9% per annum, secured by the purchased equipment, and mature between September 2023 and July 2024. The aggregate monthly payments of principal and interest of the outstanding notes payable as of June 30, 2024 is approximately $8. Â NOTE 5 â€“ LINE OF CREDIT Â Credit Facility Â Effective September 30, 2020, the Company entered into a Loan and Security Agreement (the â€œLoan Agreementâ€) with Pinnacle Bank (â€œPinnacleâ€). The Loan Agreement, as amended, provides for a revolving credit facility under which Pinnacle may make advances to the Company up to $7,500, subject to certain limitations and adjustments, of up to (a) 85% of the aggregate net face amount of the Companyâ€™s accounts receivable and other contract rights and receivables, plus (b) the lesser of (i) 40% of the aggregate eligible inventory value of eligible inventory or (ii) $4.0 million, plus (c) up to $146 collateralized by certain equipment. The Loan Agreement expires on September 30, 2024. Â At December 31, 2023, the outstanding balance under the line of credit was $4,238. During the six months ended June 30, 2024, the Company advanced an aggregate of $445 under the facility. At June 30, 2024, the outstanding balance under the line of credit was $4,683 and the Company had an amount of $643 available under the line of credit. Â Borrowings based on receivables bears an interest on the daily balance at a rate of 1.25% above the prime rate, but in no event less than 3.75% per annum (9.75% at June 30, 2024 and 9.75% at December 31, 2023). Interest on the portion of the daily balance consisting of advances against inventory accrues interest at a rate of 2.25% above the prime rate, but in no event less than 4.75% per annum (10.75% at June 30, 2024 and 10.75% at December 31, 2023). Â Pinnacle may terminate the Loan Agreement at any time upon ninety days prior written notice and immediately upon the occurrence of an event of default. Under the Loan Agreement, the Company granted Pinnacle a security interest in all presently existing and thereafter acquired or arising assets of the Company. The Loan Agreement also contains a financial covenant requiring the Company to attain an effective tangible net worth, as defined, which the Company attained as of June 30, 2024. Â The Loan Agreement obligates the Company to pay Pinnacle a yearly facility fee in an amount equal to 1.125% of the sum of the advance limit. Â NOTE 6 â€“ STOCK OPTIONS Â The following table summarizes stock options: Â SCHEDULE OF STOCK OPTION ACTIVITYÂ Â Â Number ofÂ Â Weighted AverageÂ Â Â OptionsÂ Â Exercise PriceÂ Outstanding, December 31, 2023Â Â 140,000Â Â $5.22Â GrantedÂ Â â€”Â Â Â â€”Â Exercised/Forfeited/ExpiredÂ Â â€”Â Â Â â€”Â Outstanding, June 30, 2024 (unaudited)Â Â 140,000Â Â $5.22Â Exercisable, June 30, 2024 (unaudited)Â Â 140,000Â Â $5.22Â Â Effective July 8, 2016, the Companyâ€™s board of directors approved the Polar Power 2016 Omnibus Incentive Plan (the â€œ2016 Planâ€), authorizing the issuance of up to 1,754,385 shares of common stock as incentives to employees and consultants to the Company with awards limited to a maximum of 350,877 shares to any one participant in any calendar year. Â At June 30, 2024, and December 31, 2023, the Company had total outstanding options exercisable into 140,000 shares of the Companyâ€™s common stock. The options are fully vested, with exercise prices ranging from $4.84 to $5.60. 30,000 options expire in December 2027 and the remaining 110,000 options expire in April 2028. Â The outstanding options had no intrinsic value at June 30, 2024. Â Â 12Â Â Â NOTE 7 â€“ STOCK WARRANTS Â At March 31, 2023, the Company had warrants to purchase an aggregate ofÂ 24,122Â shares of the Companyâ€™s common stock, originally issued July 7, 2020, outstanding. On November 9, 2023, the warrants were exchanged on a cashless basis forÂ 12,062Â shares of Common Stock in accordance to a warrant exchange agreement. Upon issuance of such shares and cancellation of the warrants, the CompanyÂ noÂ longer has any warrants outstanding as of December 31, 2023, or June 30, 2024. Â NOTE 8 â€“ OPERATING LEASES Â The Company has two operating lease agreements for its warehouse and office facilities. The first lease expired February 28, 2023, and was extended beginning March 1, 2023 to February 28, 2026. The second lease expired August 31, 2023, and was extended beginning September 1, 2023 to August 31, 2026. The aggregate monthly lease payments range from $89 (year one), to $111 (year two), to $125 (year three), with an aggregate commitment of $3,896. The lease amendments to the two operating leases were considered new lease agreements and as a result, the Company recognized operating lease right-of-use assets and related operating lease liabilities of approximately $3,578 upon commencement of the new terms in 2023. Â The Company also has a third lease on a month-to-month basis and is charged $25 per month. Â The components of rent expense and supplemental cash flow information related to leases for the period are as follows: Â SCHEDULE OF RENT EXPENSE AND SUPPLEMENTAL CASH FLOW INFORMATIONÂ Â Â Six Months Ended June 30, 2024 Â Â Six Months Ended June 30, 2023Â Lease CostÂ Â Â Â Â Â Â Â Operating lease cost Â $597Â Â $499Â Â Â Â Â Â Â Â Â Â Â Operating lease cost (of which $78 is included in general and administration and $519 is included in cost of sales in the Companyâ€™s statement of operations for the six months ended June 30, 2024, and $64 and $435 for the same period in 2023, respectively)Â $597Â Â $499Â Â Â Â Â Â Â Â Â Other InformationÂ Â Â Â Â Â Â Â Weighted average remaining lease term â€“ operating leases (in years)Â Â 1.9Â Â Â 1.4Â Average discount rate â€“ operating leasesÂ Â 6.13%Â Â 6.13% Â The supplemental balance sheet information related to leases for the period is as follows: Â SCHEDULE OF SUPPLEMENTAL BALANCE SHEET INFORMATIONÂ Â Â At June 30, 2024Â Â At June 30, 2023Â Operating leasesÂ Â Â Â Â Â Â Â Long-term operating right-of-use assets, net of accumulated amortization of $1,338 and $2,510, respectivelyÂ $2,239Â Â $2,178Â Â Â Â Â Â Â Â Â Â Short-term operating lease liabilitiesÂ $1,260Â Â $717Â Long-term operating lease liabilitiesÂ Â 1,193Â Â Â 1,527Â Total operating lease liabilitiesÂ $2,453Â Â $2,244Â Â Maturities of the Companyâ€™s lease liabilities are as follows (in thousands): Â SCHEDULE OF MATURITIES OF LEASE LIABILITIESÂ Year EndingÂ Operating LeasesÂ 2024 (remaining 6 months)Â Â 653Â 2025Â Â 1,446Â 2026Â Â 496Â Total lease paymentsÂ Â 2,595Â Less: Imputed interest/present value discountÂ Â (142) Present value of lease liabilitiesÂ $2,453Â Â Rent expense for the three months ended June 30, 2024 and 2023 was $399 and $362, respectively. Rent expense for the six months ended June 30, 2024 and 2023 was $799 and $649, respectively. Â NOTE 9 - EMPLOYEE RETENTION CREDITS Â The Consolidated Appropriations Act, passed in December 2021, expanded the employee retention credit (â€œERCâ€) program through December 2021. The credits cover 70% of qualified wages, plus the cost to continue providing health benefits to our employees, subject to a $7 cap per employee per quarter. Due to revenue declines we experienced, we qualified for approximately $2,000 of ERC during the year ended December 31, 2021. The Company presented as ERC receivable in the accompanying balance sheets the amount of $2,000 as of December 31, 2023. In May 2024, the Company received $2,000 of the ERC receivable. Â Â 13Â Â Â ITEM 2. Managementâ€™s Discussion And Analysis Of Financial Condition And Results Of Operations Â You should read the following discussion and analysis of our financial condition and results of operations together with our financial statements and the related notes and other financial information included elsewhere in this Quarterly Report on Form 10-Q. In addition to historical information, this discussion and analysis contains forward-looking statements that involve risks, uncertainties and assumptions. Our actual results may differ materially from those discussed below. Factors that could cause or contribute to such differences include, but are not limited to, those identified below, and those discussed in the section titled â€œRisk Factorsâ€ and elsewhere in this report. Our historical results are not necessarily indicative of the results to be expected for any future period, and results for any interim period are not necessarily indicative of the results to be expected for the full year. Â References to the â€œCompany,â€ â€œPolar,â€ â€œour,â€ â€œusâ€ or â€œweâ€ refer to Polar Power, Inc. All dollar amounts are presented in thousands, except share and per-share data and where otherwise noted. Â Overview Â We design, manufacture, and sell DC power generators, renewable energy and cooling systems for applications primarily in the telecommunications market and, to a lesser extent, in other markets, including military, electric vehicle, marine and industrial. We are continuously diversifying our customer base and are selling our products into non-telecommunication markets and applications at an increasing rate. The changes in customer diversity are reported in the financial section. Â Within the various markets we service, our DC power systems provide reliable and low-cost DC power to service applications that do not have access to the

utility grid (i.e., prime power and mobile applications) or have critical power needs and cannot be without power in the event of utility grid failure (i.e., back-up power applications). Â We believe it is more efficient to build power systems around the DC generator because it is then simpler to integrate it with battery storage and solar photovoltaics which also operate on DC. Many applications in communications, water pumping, lighting, vehicle and vessel propulsion, security systems operate on DC power only. Many micro-grids and energy storage are DC-based and use inverters to convert the DC to AC. Â Serving these various markets, we offer the following configurations of our DC power systems, with output power ranging from 5 kW to 50 kW: Â Â Â â— Base power systems. These stationary systems integrate a DC generator and automated controls with remote monitoring, which are typically contained within an environmentally regulated enclosure. Â Â Â Â â— Hybrid power systems. These systems incorporate lithium-ion batteries (or other advanced battery chemistries) with our proprietary battery management system into our standard DC power systems. Â Â Â Â â— DC solar hybrid power systems. These stationary systems incorporate photovoltaic and other sources of renewable energy into our DC hybrid power systems. Â Â Â Â â— Mobile power systems. These are very light weight and compact power systems used for EV charging, robotics, communications and security. Â During the three months ended June 30, 2024 and June 30, 2023, 95% and 97%, respectively, of our total net sales were within the telecommunications market. During the three months ended June 30, 2024, and June 30, 2023, sales to international customers accounted for 25% and 29% of total net sales, respectively; sales to military customers accounted for 3% and 2% of total net sales, respectively; and sales to other customers accounted for 2% and 1% of total net sales, respectively. Â During the six months ended June 30, 2024 and June 30, 2023, 89% and 96%, respectively, of our total net sales were within the telecommunications market. During the six months ended June 30, 2024, and June 30, 2023, sales to international customers accounted for 20% and 28% of total net sales, respectively; sales to military customers accounted for 10% and 3% of total net sales, respectively; and sales to other customers accounted for 2% and 1% of total net sales, respectively. Â We continue to expand our customer base internationally and across the various markets we service. Sales of our DC power systems to customers in international markets averaged over 20% of total net revenues per annum in the last two years. Prior to this, sales to international customers averaged less than 10% of total revenues per annum. We have several telecommunications customers in the South Pacific region, purchasing our DC generators to develop the telecommunications infrastructure in this region. We believe the implementation and ongoing development of 5G networks along with programs to develop the telecommunications infrastructure in rural and underdeveloped countries will continue to fuel our growth in the telecommunications market over the next five to ten years. Â Â 14Â Â Â During 2023, we launched our prime power DC generators incorporating the Toyota 1KS engines optimized for propane, natural gas, and extremely long operational life. We believe that with the increasing installation restrictions on small diesel engines along with their limited availability due to stringent EPA regulations will force a change to natural gas and propane (LPG) generators. LPG and natural gas are lower in cost than diesel fuel in many areas throughout the world. Our new LPG and natural gas generators will provide strong opportunities for growth and diversification in line with our long-term plan. Â Solar combined with the Toyota 1KS and 4Y engines along with our alternators and controls offer clean and renewable energy for applications including HVAC, refrigeration, EV charging, peak power shaving, off grid power, and backing up the grid for home and business. Â In May 2023, we announced plans to expand our mobile offerings by upgrading our mobile CHAdeMO EV chargers to the universal combined charging system standard to reach the mobile EV charging market. We expect to complete upgrading our EV chargers by the end of the fourth quarter 2024. Mobile EV chargers are used for emergency roadside service providing a fast-charging solution for EVs that have run out of charge before reaching a stationary charging facility. Â We also continue to market our DC generators for the military, advanced mobility and marine markets as part of our ongoing customer diversification strategy. The militaryâ€™s increasing use of robotics, drones, and computerization in the field is driving the demand for battery charging with DC generators. Military sales are advantageous because they typically represent long-term contracts, and they tend to cover the cost of product development. Marine sales interest have increased significantly both domestically and overseas due to the increased performance in comfort and fuel economy. Also, there are increasing restrictions on the use of diesel and gasoline engines in many lakes and waterways making way for our natural gas and propane operated generators. Using natural gas and propane for home and office charging for electric vehicle and forklifts is still a market under development. Same is true for diesel mobile chargers for emergency roadside assistance. Â We expect that opportunities in the bad-grid (i.e., areas where wireless towers are connected to an electrical grid that loses power for more than eight hours), and off-grid (i.e., areas where wireless towers are not connected to an electrical grid) applications, which include telecommunications towers, commercial and residential backup power, electric vehicle charging, â€œmini-gridâ€ and various other power applications, will help to expand the market for our natural gas/LPG (propane) product lines domestically and internationally. We plan to develop new configurations of DC power system, battery storage and solar products to optimize the match between our solutions and various application needs. Â Â 15Â Â Â Effects of Inflation Â The impact of inflation and rapidly changing prices has not impacted our operations during the three and six months ended June 30, 2024. Rapid changes in the global economy may cause significant spikes in inflation which may have an impact in our financial condition during 2024 and beyond. Very small portion of our sales is a result of fixed contracts thereby resulting in negligible impact on our gross profits. Â Recent Business Events Â Our sales backlog as of June 30, 2024 was $5,733, of which our telecommunications customers in the U.S. accounted for 79%, customers in military markets accounted for 12%, customers in the marine markets accounted for 7%, and customers in other markets accounted for 2%. Â During the three months ended June 30, 2024, we received approximately $2,900 in tax refunds and Employee Retention Credit (ERC) payments applied for in prior years. Â In July 2024, Michael Field was appointed a director of the Company. Mr. Field joins our Board of Directors and serves in our audit committee, compensation committee and nominating and corporate governance committee of the Board. He is the chair of the compensation committee and chair of the nominating and corporate governance committee of the Board. Mr Field has over four decades of experience in global manufacturing and equipment spanning engineering and technology development, lean manufacturing, factory and systems integration, product management and channel development. He has held key operating and managerial roles and positions both at the divisional and executive levels at UTC Carrier Corporation, PRI Automation and Brooks Automation, and is currently the President and CEO of The Raymond Corporation, which is in the materials handling market. Â Â 16Â Â Â Critical Accounting Policies and Estimates Â The preparation of the Companyâ€™s financial statements in conformity with generally accepted accounting principles in the United States (â€œGAAPâ€) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of expenses during the reporting period. Some of those judgments can be subjective and complex, and therefore, actual results could differ materially from those estimates under different assumptions or conditions. Management bases its estimates on historical experience and on various assumptions that are believed to be reasonable in relation to the financial statements taken as a whole under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. Management regularly evaluates the key factors and assumptions used to develop the estimates utilizing currently available information, changes in facts and circumstances, historical experience and reasonable assumptions. After such evaluations, if deemed appropriate, those estimates are adjusted accordingly. Actual results could differ from those estimates. Significant estimates include those related to assumptions used in reserves for uncollectible receivables, inventory reserves and returns, impairment analysis of long-term assets, valuation allowance on deferred tax assets, income tax accruals, accruals for potential liabilities and warrant reserves and assumptions made in valuing equity instruments issued for services. There were no changes to our critical accounting policies described in the financial statements included in our Annual Report on Form 10-K for the fiscal year ended December 31, 2023, that impacted our condensed financial statements and related notes included herein. Â Impact of New Accounting Pronouncements Â See â€œNote 1 â€“ Organization and Summary of Significant Accounting Policies â€“ Recent Accounting Pronouncementsâ€ of the Notes to our condensed financial statements. Â Financial Performance Summary and Outlook Â Our net sales for the three months ended June 30, 2024 were $4,660, which represents a 17% decrease in net sales as compared to $5,587 for the three months ended June 30, 2023. Our net sales for the six months ended June 30, 2024 were $6,434, which represents a 34% decrease in net sales as compared to $9,777 for the same period in 2023. Â Our net sales for the quarter ended June 30, 2024, increased 163% to $4,660, as compared to $1,775 during the first quarter of 2024. Our Tier-1 telecommunications customers approved shipment of orders they had asked us to hold during the second half of 2023. During the second quarter of 2024, we also completed delivery on ten hybrid power systems to customers in the Solomon Islands with a combined value of $1,165. Â Our total backlog as of June 30, 2024, was $5,733, of which telecommunications customers in the U.S. represented 79%, customers in the military market represented 12%, customers in the marine market represented 7%, and customers in other markets represented 2%. During the six-month period ending June 30, 2024, we received purchased orders totaling $3,814 from customers that are not Tier-1 telecommunications customers. Â We believe we are making significant progress in diversifying our customer base by pursuing opportunities to new markets, such as homes and apartment buildings, electric vehicles and drones, greenhouses, pools, and more, for clean fuel and solar hybrid DC power generation. Â See â€œRisk Factorsâ€ commencing on page 24 of this Quarterly Report on Form 10-Q for additional considerations. Â Â 17Â Â Â Results of Operations Â The tables presented below, which compare our results of operations from one period to another, present the results for each period, the change in those results from one period to another in both dollars and percentage change, and the results for each period as a percentage of net revenues. The columns present the following: Â Â â— The first two data columns in each table show the absolute results for each period presented. Â Â Â Â â— The columns entitled â€œDollar Varianceâ€ and â€œPercentage Varianceâ€ shows the change in results, both in dollars and percentages. These two columns show favorable changes as a positive and unfavorable changes as negative. For example, when our net revenues increase from one period to the next, that change is shown as a positive number in both columns. Conversely, when expenses increase from one period to the next, that change is shown as a negative in both columns. Â Â Â Â â— The last two columns in each table show the results for each period as a percentage of net revenues. Â Three Months Ended June 30, 2024 Compared to the Three Months Ended June 30, 2023 Â Â Â Three Months Ended June 30,Â Â Dollar VarianceÂ Â Percentage VarianceÂ Â Results as a Percentage of Net Sales for the Period Ended June 30,Â Â 2024 (unaudited)Â Â 2023 (unaudited)Â Â Favorable (Unfavorable)Â Â Favorable (Unfavorable)Â Â 2024Â Â 2023Â Net salesÂ $4,660Â Â $5,587Â Â $(927)Â Â (17)%Â Â 100.0%Â Â 100.0% Cost of salesÂ Â 2,828Â Â Â Â 4,112Â Â Â Â 1,284Â Â Â Â 31%Â Â 60.7%Â Â 73.6% Gross profitÂ Â 1,832Â Â Â Â 1,475Â Â Â Â 357Â Â Â Â (24)%Â Â 39.3%Â Â 26.4% Sales and marketing expensesÂ Â 264Â Â Â Â 310Â Â Â Â 46Â Â Â Â 15%Â Â 5.7%Â Â 5.5% Research and development expensesÂ Â 195Â Â Â Â 338Â Â Â Â 143Â Â Â Â 42%Â Â 4.2%Â Â 6.0% General and Administrative expensesÂ Â 913Â Â Â Â 1,137Â Â Â Â 224Â Â Â Â 20%Â Â 19.6%Â Â 20.4% Total operating expensesÂ Â 1,372Â Â Â Â 1,785Â Â Â Â 413Â Â Â Â 23%Â Â 29.4%Â Â 31.9% Income (loss) from operationsÂ Â 460Â Â Â (310)Â Â 770Â Â Â Â 248%Â Â 9.9%Â Â (5.5)% Interest and finance costsÂ Â (179)Â Â (126)Â Â (53)Â Â (42)%Â Â (3.8)%Â Â (2.3)% Interest IncomeÂ Â 220Â Â Â â€“Â Â Â 220Â Â Â â€“%Â Â 4.7%Â Â â€“Â Net lossÂ $501Â Â $(436)Â $937Â Â Â 215%Â Â 10.8%Â Â (7.8)% Â Net Sales. Net sales decreased $927, or 17%, to $4,660 for the three months ended June 30, 2024, as compared to $5,587 for the same period in 2023. The decrease in sales was primarily attributed to a shortage in qualified staff to meet production demand. For the three months ended June 30, 2024, sales to our largest telecommunication customer in the U.S. accounted for 40% of our total net sales, our second largest customer being a telecommunications customer in Puerto Rico represented 27% of our total net sales, and our third largest customer being a telecommunications customer in the Solomon Islands represented 22% of our total net sales. For the same period in 2023, 49% of our total net sales were generated from our largest U.S. telecommunications customer, and our second largest customer being a telecommunications customer is Papua New Guinea represented 26% of our total net sales. There was no other revenue from customers in excess of 10% of total net sales in either period. Â Net sales to telecommunications customers in the U.S. accounted for 70% of our total net sales for the three months ended June 30, 2024, as compared to 68% for the same period in 2023. Our international sales represented 25% of our total net sales for the three months ended June 30, 2024, as compared to 29% in international sales in the same period in 2023. Â Cost of Sales. Cost of sales during the three months ended June 30, 2024 decreased by $1,284, or 31%, to $2,828, as compared to $4,112 during the same period in 2023. Cost of sales as a percentage of net sales during the three months ended June 30, 2024 decreased to 60.7% as compared to 73.6% in the same period in 2023 primarily as a result of a decrease in factory overhead absorption as compared to the same period in 2023. Â Â 18Â Â Â Gross Profit. We had a gross profit of $1,832 for the three months ended June 30, 2024, which is an increase of $357 or 24%, as compared to gross profit of $1,475 during the same period in 2023. The increase in gross profit for the three months ended June 30, 2024 was primarily a result of improved labor efficiencies in manufacturing and utilization of $109 of previously written off obsolete inventory. Our gross profit as a percentage of net sales was 39.3% for the quarter ended June 30, 2024, as compared to a gross profit as a percentage of net sales of 26.4% in the same period in 2023. Â Sales and Marketing Expenses. During the three months ended June 30, 2024, sales and marketing expenses decreased by $46, or 15%, to $264, as compared to $310 during the same period in 2023. The decrease was attributable to a decrease in sales support staff and travel related expenses during the quarter as compared to the same period in 2023. Â Research and Development Expenses. During the three months ended June 30, 2024, research and development expenses decreased by $143, or 42%, to $195, as compared to $338 during the same period in 2023. The decrease was primarily due to a decrease in research and development support staff and consulting services during the three months ended June 30, 2024 as compared to the same period in 2023. We plan to recruit additional engineers during 2024 to support new product developments and our customer diversification efforts. Â General and Administrative Expenses. General and administrative expenses decreased by $224, or 20%, to $913 during the three months ended June 30, 2024, as compared to $1,137 during same period in 2023. The decrease in general and administrative expenses during the three months ended June 30, 2024 was primarily due to a decrease in general and administrative staff. Â Interest and Finance Costs. Interest expense for the three months ended June 30, 2024 was $179, as compared to $126 during the same period in 2023. Our interest expense for the current period resulted primarily from an increase in borrowing from our line of credit with Pinnacle Bank. Â Net Profit (Loss). As a result of the factors identified above, we reported net profit of $501, or $0.03 per basic and diluted share, for the three months ended June 30, 2024, as compared to net loss of $436, or $(0.03) per basic and diluted share, for the same period in 2023. Â Â 19Â Â Â Six Months Ended June 30, 2024 Compared to the Six Months Ended June 30, 2023 Â Â Â Six Months Ended June 30,Â Â Dollar VarianceÂ Â Percentage VarianceÂ Â Results as a Percentage of Net Sales for the Period Ended June 30,Â Â Â Â 2024 (unaudited)Â Â 2023 (unaudited)Â Â Favorable (Unfavorable)Â Â Favorable (Unfavorable)Â Â 2024Â Â 2023Â Net salesÂ $6,434Â Â $9,777Â Â $(3,343)Â Â (34)%Â Â 100.0%Â Â 100.0% Cost of salesÂ Â 5,005Â Â Â Â 7,548Â Â Â Â 2,543Â Â Â Â 34%Â Â 77.8%Â Â 77.2% Gross profitÂ Â 1,429Â Â Â Â 2,229Â Â Â Â (800)Â Â (36)%Â Â 22.2%Â Â 22.8% Sales and marketing expensesÂ Â 494Â Â Â Â 642Â Â Â Â 148Â Â Â Â 23%Â Â 7.7%Â Â 6.6% Research and development expensesÂ Â 415Â Â Â Â 684Â Â Â Â 269Â Â Â Â 39%Â Â 6.5%Â Â 7.0% General and Administrative expensesÂ Â 2,040Â Â Â Â 2,248Â Â Â Â 208Â Â Â Â 9%Â Â 31.7%Â Â 23.0% Total operating expensesÂ Â 2,949Â Â Â Â 3,574Â Â Â Â 625Â Â Â Â 17%Â Â 45.8%Â Â 36.6% Loss from operationsÂ Â (1,520)Â Â Â (1,345)Â Â (175)Â Â (13)%Â Â (23.6)%Â Â (13.8)% Interest and finance costsÂ Â (342)Â Â (204)Â Â (138)Â Â (68)%Â Â (5.1)%Â Â (2.1)% Interest IncomeÂ Â 221Â Â Â â€“Â Â Â 221Â Â Â â€“%Â Â 3.4%Â Â 0.0% Net lossÂ $(1,641)Â $(1,549)Â $(92)Â Â (6)%Â Â (25.5)%Â Â (15.8)% Â Net Sales. Net sales decreased $3,343, or 34%, to $6,434 for the six months ended June 30, 2024, as compared to $9,777 for the same period in 2023. The decrease in sales was primarily attributed to shortages manufacturing staff during the second quarter of 2024, and a slow start in shipments at the beginning of the year as a result of our largest customer asking to postpone shipments during the first quarter. For the six months ended June 30, 2024, sales to our largest telecommunication customer in the U.S. accounted for 42% of our total net sales, our second largest customer being a telecommunications customer in Puerto Rico represented 20% of our total net sales, and our third largest customer being a telecommunications customer in the Solomon Islands represented 16% of our total net sales. For the same period in 2023, 49% of our total net sales were generated from our largest U.S. telecommunications customer, and 26% of our total net sales were generated from our second largest customer being a telecommunications customer in the South Pacific Islands. There was no other revenue from customers in excess of 10% of total net sales in either period. Â Net sales to telecommunications customers in the U.S. accounted for 69% of our total net sales for the six months ended June 30, 2024, as compared to 68% for the same period in 2023. Our international sales represented 20% of our net sales for the six months ended June 30, 2024, as compared to 28% in international sales in the same period in 2023. Â Cost of Sales. Cost of sales during the six months ended June 30, 2024 decreased by $2,543, or 34%, to $5,005, as compared to $7,548 during the same period in 2023. Cost of sales as a percentage of net sales during the six months ended June 30, 2024 remained flat at 77.8%, as compared to 77.2% in the same period in 2023. Â Gross Profit. Gross profit during the six months ended June 30, 2024 decreased by $800, or 22.2%, to gross profit of $1,429, as compared to gross profit of $2,229 during the same period in 2023. Our gross profit as a percentage of net sales was 22.2% for the six months ended June 30, 2024, as compared to 22.8% in the same period in 2023. Â Sales and Marketing Expenses. During the six months ended June 30, 2024, sales and marketing expenses decreased by $148, or 23%, to $494, as compared to $642 during the same period in 2023. The decrease was attributable to a decrease in sales support staff and travel related expenses. We plan to expand our marketing efforts by adding staff and product demonstrations to support our diversification strategy and expand our customer base in all market segments. Â Â Research and Development Expenses. During the six months ended

June 30, 2024, research and development expenses decreased by $269, or 39%, to $415, as compared to $684 during the same period in 2023. The decrease was primarily due to a decrease in research and development support staff and consulting services during the six months ended June 30, 2024, as compared to the same period in 2023. We plan to recruit additional engineers during the second half of 2024 to support growth and our customer diversification efforts. Â General and Administrative Expenses. General and administrative expenses decreased by $208, or 9%, to $2,040 during the six months ended June 30, 2024, as compared to $2,248 during same period in 2023. The decrease in general and administrative expenses during the six months ended June 30, 2024 was primarily due to a decrease in general and administrative staff. Â Interest and Finance Costs. Interest and finance costs for the six months ended June 30, 2024 was $342, as compared to $204 during the same period in 2023, an increase of $138. Our interest expense for the current period resulted primarily from an increase in borrowing from our line of credit with Pinnacle Bank. Â Net Loss. For the six months ended June 30, 2024, we incurred net loss of $1,641, or $(0.09) per basic and diluted share, as compared to net loss of $1,549, or $(0.12) per basic and diluted share for the six months ended June 30, 2023. Â Â 20Â Â Â Liquidity and Capital Resources Â Sources of Liquidity Â During the six months ended June 30, 2024, we funded our operations primarily from cash on hand. As of June 30, 2024, we had working capital of $10,153, as compared to working capital of $11,775 at December 31, 2023. This $1,622 decrease in working capital is primarily attributable to $570 increase in cash and cash equivalents resulting from net cash of $190 provided by operating activities, and net cash of $18 used in investing activities, and net cash of $398 from financing activities. Â On June 30, 2024 and December 31, 2023, our net trade receivables totaled $2,310 and $1,676, respectively. On June 30, 2024, $1,845 (80%), and $287 (12%) represented the two largest open customer account balances, while $1,156 (69%) and $264 (16%) represented the two largest open customer account balances on December 31, 2023.Â Â At December 31, 2021, we recognized $2,000 related to the ERC for salaries and benefits expenses incurred during 2021 resulting in a refundable tax credit. The ERC assist business owners and their employees by providing an incentive to keep workers on the payroll and eligible businesses received a tax credit for a percentage of each eligible employeeâ€™s wage. In May 2024, we received $2,000 of the ERC receivable. Â Our available capital resources on June 30, 2024 consisted primarily of $1,119 in cash and cash equivalents, as compared to $549 as of December 31, 2023. We expect our future capital resources will consist primarily of cash on hand, cash generated by operations, if any, drawdowns on our credit facility with Pinnacle Bank and future debt or equity financings, if any. Â Credit Facility Â Effective September 30, 2020, we entered into a Loan and Security Agreement, or Loan Agreement, with Pinnacle. The Loan Agreement was amended by the First Modification to Loan and Security Agreement on October 7, 2020. The Loan Agreementâ€™s initial term ended on September 30, 2022. On November 3, 2022, we executed the Second Modification to Loan and Security Agreement with Pinnacle for a two-year term with an expiration date of September 30, 2024. Â The Loan Agreement, provides for a revolving credit facility under which Pinnacle may, in its sole discretion upon our request, make advances to us in an amount, subject to certain limitations and adjustments, of up to (a) 85% of the aggregate net face amount of our accounts receivable and other contract rights and receivables, plus (b) the lesser of (i) 35% of the lower of cost or wholesale market value of certain of our inventory or (ii) $2,500. The aggregate amount of the outstanding advances under the revolving credit facility were initially limited to $4,000. On May 25, 2023, we executed the Fourth Modification to the Loan Agreement to amend the amount of available advances under the Loan Agreement such that the aggregate amount of the outstanding advances under the revolving credit facility may not be greater than $6,000 and raised the concentration percentage applicable to certain Tier-1 telecommunication customers from 50% to 75% in the definition of eligible accounts. Â On September 5, 2023, the Company entered into a Fifth Modification to the Loan Agreement under which the parties (a) agreed to amend the amount of available advances under the Loan Agreement such that the aggregate amount of the outstanding advances under the revolving credit facility may not be greater than seven and a half million dollars ($7.5 million), (b) extended the standard of eligibility applicable to certain Tier-1 telecommunication customers from ninety (90) days to one hundred twenty (120) days of invoice date in the definition of eligible accounts, (c) increased the inventory advance rate from 35% to 40% of the aggregate eligible inventory value of eligible inventory, and (d) raised the inventory advance limit from two million dollars ($2.0 million) to four million dollars ($4.0 million). Â Interest accrues on the daily balance at a rate of 1.25% above the prime rate, or the Standard Interest Rate, but in no event will the Standard Interest Rate be less than 3.75% per annum. Interest on the portion of the daily balance consisting of advances against inventory accrues interest at a rate of 2.25% above the prime rate per annum, or the Inventory Interest Rate, but in no event will the Inventory Interest Rate be less than 4.75% per annum. The Loan Agreement also contains a financial covenant requiring us to attain an effective tangible net worth, defined as our total assets, excluding all intangible assets, less our total liabilities plus loans to us from our officers, stockholders or employees that have been subordinated to our obligations to Pinnacle, greater than $6,000 as determined by Pinnacle as of the end of each fiscal quarter. Â We have an outstanding balance of $4,683 under the Loan Agreement at June 30, 2024. As of June 30, 2024, we had availability under the Loan Agreement of $643 and we believe that we are in compliance with the terms and conditions of the Loan Agreement. Â Cash Flow Â The following table sets forth the significant sources and uses of cash for the six-month periods set forth below: Â Â Â June 30, 2024Â Â June 30, 2023Â Â Â (Unaudited)Â Â (Unaudited)Â Net Cash Provided By (Used In)Â Â Â Â Â Â Â Â Operating ActivitiesÂ $190Â Â $(2,804) Investing ActivitiesÂ Â (18)Â Â (194) Financing ActivitiesÂ Â 398Â Â Â 3,079Â Net increase in cashÂ $570Â Â $81Â Â Â 21Â Â Â Operating Activities Â Net cash provided by operating activities for the six months ended June 30, 2024 was $190 as compared to net cash used in operating activities of $2,804 for the same period in 2023. This increase in net cash provided in 2024 was primarily due to a net loss of $1,641, a decrease in ERC receivable of $2,000, a decrease in refundable income taxes of $787, and a decrease in accounts receivable of $1,165. Â Investing Activities Â Net cash used in investing activities for the six months ended June 30, 2024 was $18, as compared to net cash used in investing activities of $194 for the same period in 2023. Net cash used in investing activities was primarily due to acquisitions of property and equipment. Â Financing Activities Â Net cash from financing activities totaled $398 for the six months ended June 30, 2024, as compared to $3,079 used by financing activities during the same period in 2023. This cash provided was primarily borrowings from the line of credit with Pinnacle Bank. Â Backlog Â As of June 30, 2024, we had a sales backlog of $5,733. The amount of backlog represents revenue that we anticipate recognizing in the future, as evidenced by purchase orders and other purchase commitments received from customers, but on which work has not yet been initiated or with respect to which work is currently in progress. Backlog at June 30, 2024 was comprised of the following elements: 79% in purchases of DC power systems by telecommunications customers, 11% in purchases from customers in the military market, 7% in purchases from customers in the marine market, and 2% in purchases by customers from other markets. Of the total backlog, 86% of the purchases are from customers in the U.S. and 14% from customers in international markets. We believe the majority of our backlog will be shipped within the next twelve months. However, there can be no assurance that we will be successful in fulfilling such orders and commitments in a timely manner or that we will ultimately recognize as revenue the amounts reflected in our backlog. Â Â ITEM 3. Quantitative and Qualitative Disclosures About Market Risk Â Not applicable. Â ITEM 4. Controls and Procedures Â Evaluation of Disclosure Controls and Procedures Â Our management, with the participation of our principal executive officer and our principal financial officer, evaluated, as of the end of the period covered by this Quarterly Report on Form 10-Q, the effectiveness of our disclosure controls and procedures (as defined in Rules 13a-15(e) and 15d-15(e) under the Exchange Act). Based on that evaluation, our principal executive officer and principal financial officer have concluded that as of June 30, 2024, our disclosure controls and procedures were effective at the reasonable assurance level. Management recognizes that any controls and procedures, no matter how well designed and operated, can provide only reasonable assurance of achieving their objectives and our management necessarily applies its judgment in evaluating the cost-benefit relationship of possible controls and procedures. Â Changes in Internal Control over Financial Reporting Â There were no changes in our internal control over financial reporting identified in connection with the evaluation required by Rule 13a-15(d) and 15d-15(d) of the Exchange Act that occurred during the three and six months ended June 30, 2024 that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting. Â Â 22Â Â Â PART II â€“ OTHER INFORMATION Â ITEM 1. Legal Proceedings Â From time to time, we may be involved in general commercial disputes arising in the ordinary course of our business. We are not currently involved in legal proceedings that could reasonably be expected to have material adverse effect on our business, prospects, financial condition or results of our operation. Â ITEM 1A. Risk Factors Â Before deciding to purchase, hold or sell our common stock, you should carefully consider the risks described below in addition to the other information contained in this Quarterly Report on Form 10-Q and in our other filings with the SEC, including subsequent reports on Forms 10-Q and 8-K. The risks and uncertainties described below are not the only ones we face. Additional risks and uncertainties not presently known to us or that we currently deem immaterial may also affect our business. If any of these known or unknown risks or uncertainties actually occurs with material adverse effects on us, our business, financial condition, results of operations and/or liquidity could be seriously harmed. In that event, the market price for our common stock will likely decline, and you may lose all or part of your investment. Â Risks Related to Our Business and Industry Â The COVID-19 pandemic and recovery has had, and will likely continue to have, a significant negative impact on our business, sales, results of operations and financial condition. Â The COVID-19 pandemic and recovery has had a widespread and detrimental effect on the global economy, particularly in the U.S. since 2020, but to a lesser extent in 2023 and 2024. The repercussions of COVID-19 and recovery is likely to continue to have, a material and substantial adverse impact on our results of operations, including a decrease in our sales and delays in sourcing raw materials from suppliers. Â In addition, the COVID-19 pandemic and recovery adversely affected the economies and financial markets of many countries, which may affect our level of indebtedness, our need to generate sufficient cash flows to service our indebtedness and our ability to comply with the covenants contained in the agreements that govern our indebtedness. In the event of a sustained market deterioration and continued declines in net sales, and other repercussions of the COVID-19 pandemic and recovery, we may need additional liquidity. The need for additional liquidity may also be affected by the federal governmentâ€™s potential failure to raise the debt ceiling or correct a prolonged banking or financial crisis. Such disruptions may impact the broader capital markets, and in turn, may impact our ability to access those markets. We cannot provide any assurance that we will be able to obtain additional sources of financing or liquidity on acceptable terms, or at all. Â The ultimate impact of the COVID-19 pandemic and recovery on our business and results of operations remains unknown and will depend on future developments, which are highly uncertain and cannot be predicted with confidence, including the duration and potential resurgence of COVID-19, repeat or cyclical outbreaks and any additional preventative and protective actions that governments, or we, or our customers, or our suppliers may direct, which may result in an extended period of continued business disruption and reduced operations. Any resulting financial impact cannot be reasonably estimated at this time, but we expect it will continue to have a material impact on our business, financial condition and results of operations. Â Â 23Â Â Â Terrorist attacks and threats of war may impact all aspects of our operations, revenues, costs and stock price in unpredictable ways. Â The impacts ofÂ warÂ and other geopolitical events, including but not limited to Russiaâ€™s invasion of Ukraine and the Hamas-Israel conflict and the resultingÂ war, are difficult to predict. The resulting geopolitical uncertainty are likely to have a significant impact on the European Union, the United Kingdom and other countries, including the U.S. The threat that these military operations may expand beyond Ukraine, Israel, and the Gaza Strip may have a negative impact as well. Significant increases in the price of oil and natural gas have occurred and are likely to continue putting additional inflationary pressures on central banks, including Federal Reserve System (the â€œFRBâ€). It is possible that interest rate hikes by the FRB will continue to occur in 2024, but the amount, timing, and frequency of such increases are not fully known at this time. As a result of these conflicts, the threat of cyberattacks has increased which could affect banks in the U.S. and their customers. Additionally, the United States and European nations have imposed very significant financial sanctions on the Russian Federation, including targeted sanctions on Russian banks and wealthy individuals as well as halting certification of the Nord Stream 2 gas pipeline. They have denied Russian banks access the Society for Worldwide Interbank Financial Telecommunications or SWIFT which is expected to slow international trade and make such transactions costlier to accomplish which could also negatively affect banks in the U.S. and their customers. In response to the Russian military actions, many businesses headquartered in the Eurozone and the United States have stopped doing business with Russia, which may negatively affect the profitability of those companies. The international turmoil has already had and may continue to have a negative impact on the stock market generally and, in turn, on our stock price. Â The continuation or escalation of events like theÂ warÂ in Russia-UkraineÂ warÂ or the Hamas-Israel conflict may also disrupt business operations of our suppliers and/or customers, causing supply chain constraints or delayed spending by our customers. The full impact of such events are not known at this time, but they could have a material adverse impact on our business, financial condition, results of operations, and stock price. Â We have incurred significant losses in the past and we may incur losses in the future, which may hamper our operations and impede us from expanding our business. Â We have incurred significant losses in the past. For the six months ended June 30, 2024, we incurred net loss of approximately $1,641. For the years ended December 31, 2023 and 2022, we incurred consolidated net losses of approximately $6,548 and $5,584, respectively. We may incur net and gross losses in the future. We expect to rely on cash on hand, cash, if any, generated from our operations, borrowing availability under our line of credit and proceeds from our future financing activities, if any, to fund all of the cash requirements of our business. Additional losses may hamper our operations and impede us from expanding our business. Â We are dependent on, and derive substantially all of our revenue from, sales of our DC base power systems to one customer within the U.S. telecommunications market. Our efforts to expand our customer base, our product portfolio or markets within which we operate may not succeed and may reduce our revenue growth rate. Â We derive substantially all our revenues from sales of our DC base power systems to one customer within the telecommunications market, AT&T. The volume of sales to them may vary significantly from year to year. Any factor adversely affecting sales of these power systems to this customer or to other customers within this market, including market acceptance, product competition, performance and reliability, reputation, price competition and economic and market conditions, could adversely affect our business and results of operations. Â In addition, any unfavorable change in our business relationship with our Tier-1 telecommunications wireless carrier customers, or delays in customer implementation and deployment of our products, could have a material adverse effect on our results of operation and financial condition. Our plans to invest in the development of electric vehicle chargers, residential and commercial power products and higher capacity DC hybrid solar systems may not result in an anticipated growth in sales and may reduce our revenue growth rate. Â Many of our DC power systems involve long design and sales cycles, which could have an adverse impact on our results of operations and financial performance. Â The design and sales cycle for our DC power systems, from initial contact with our potential customer to the shipments of our product, may be lengthy. Customers generally consider a wide range of factors before making a purchase decision. Prior to purchasing our products, many of our customers often require a significant technical review, tests and evaluations over long periods of time (i.e., three to twenty-four months), assessments of competitive products and approval at a number of management levels within their organization. During the time our customers are evaluating our products, we may incur substantial sales and service, engineering and research and development expenses to customize our products to meet customerâ€™s application needs. We may also expend significant management efforts, increase manufacturing capacity, order long-lead-time components or purchase significant amounts of components and other inventory prior to receiving an order. Even after this evaluation process, a potential customer may not purchase our products. Â The product development time before a customer agrees to purchase our DC power systems can be considerable. Our process for developing an integrated solution may require use of significant engineering resources, including design, prototyping, modeling, testing and application engineering. The length of this cycle is influenced by many factors, including the difficulty of the technical specification and complexity of the design and the customerâ€™s procurement processes. A significant period may elapse between our investment of time and resources in designing and developing a product for a customer and receipt of revenue from sales of that product. The length of this process, combined with unanticipated delays in the development cycles and the effects of the COVID-19 pandemic and recovery on our ability to demonstrate our products to current and potential customers could materially affect our results of operations and financial conditions. Â Â 24Â Â Â We do not have long-term commitments for significant revenues with most of our customers and may be unable to retain existing customers, attract new customers or replace departing customers with new customers that can provide comparable revenues and profits. Â Because we generally do not obtain firm, long-term volume purchase commitments from our customers, most of our sales are derived from individual purchase orders. We remain dependent upon securing new purchase orders in the future in order to sustain and grow our revenues. Accordingly, there is no assurance that our revenues and business will grow in the future. Our failure to maintain and expand our customer relationships could materially and adversely affect our business and results of operations. Â The current high concentration of our sales within the telecommunications market could result in a significant reduction in sales and negatively affect our profitability if demand for our DC power systems declines within this market before we are able to make significant inroads with our diversification of markets and customers. Â Currently, we are predominately focused on the manufacturing, marketing and sales of DC power systems to telecommunications companies. We may be unable to shift our business focus away from these activities to other potential markets for our products. Accordingly, the emergence of new competing DC power products or lower-cost alternative technologies within the telecommunications market may reduce the demand for our products. A downturn in the demand for our DC power systems within this market could materially and adversely affect our sales and results of operations. Â Â We face inventory risk and may be required to write-off

inventory in the future. Â We value inventories at the lower of cost or net realizable value. If the estimated net realizable value is determined to be less than the recorded cost of the inventory, a provision is made to reduce the carrying amount of the inventory item to the lower net realizable value determination. Determination of the net realizable value may be complex, and therefore, requires management to make assumptions and to apply a high degree of judgment. In order for management to make the appropriate determination of net realizable value, the following items are commonly considered: inventory turnover statistics, inventory quantities on hand in our facilities, unfilled customer order quantities, forecasted consumer demand, current prices, competitive pricing, seasonality factors, consumer trends and performance of similar products or accessories. Subsequent changes in facts or circumstances do not result in the reversal of previously recorded write-downs. Â If our estimates regarding net realizable value are inaccurate, including our estimates regarding our inventory, or changes in customer demand for our products in an unforeseen manner, we may experience additional write-downs of our inventory. Â The unavailability or shortage, or increase in the cost, of raw materials and components could have an adverse effect on our sales and profitability. Â Our operations require raw materials, such as aluminum, copper, engines, electronics, and permanent magnets. Commodities such as aluminum and copper are known to have significant price volatility based on global economic conditions. An increase in global economic outlook may result in significant price increases in the cost of our raw materials. In addition, we use Neodymium permanent magnets in our alternators, for which there are a limited number of global suppliers that can meet our standards. Increase in manufacturing of electric vehicles worldwide can have an adverse effect on the cost or supply of these magnets. At our current production volumes, we are unable to secure large quantities of these commodities at fixed prices; however, we do have multiple sources of supply for our raw materials to meet our near term forecasted needs. Various factors could reduce the availability of raw materials and components and shortages may occur from time to time in the future. An increase in lead times for the supply of raw materials due to a global increase in demand for commodities or other reasons may significantly increase the timing of receipt of such materials and/or increase the material costs of our products. For example, as a result of the COVID-19 pandemic and recovery, we are currently experiencing both delays in sourcing, and price increases of, certain key components. As a result of these delays, our standard eight-week delivery time has increased to fourteen weeks. In addition, if production was interrupted due to unavailability or shortage of raw materials and we were not able to find alternate third-party suppliers or re-engineer our products to accommodate different components or materials, we could experience disruptions in manufacturing and operations including product shortages, higher freight costs and re-engineering costs. If our supply of raw materials or components continues to be disrupted or our lead times extended, our business, results of operations or financial condition could be materially adversely affected. Â The markets within which we compete are highly competitive. Many of our competitors have greater financial and other resources than we do and one or more of these competitors could use their greater financial and other resources to gain market share at our expense. Â If our business continues to develop as expected, we anticipate that we will grow our revenues in the near future. If, due to capital constraints or otherwise, we are unable to fulfill our existing backlog in a timely manner and/or procure and timely fulfill our anticipated future backlog, our customers and potential customers may decide to use competing DC power systems or continue the use of AC power systems. If we are unable to fulfill the demand for products and services in a timely manner, our customers and potential customers may choose to purchase products from our competitors. Some of our larger competitors may be willing to reduce prices and accept lower margins in order to compete with us. In addition, we could face new competition from large international or domestic companies with established industrial brands and distribution networks that enter our end markets. Demand for our products may also be affected by our ability to respond to changes in design and functionality, to respond to downward pricing pressure, and to provide shorter lead times for our products than our competitors. If we are unable to respond successfully to these competitive pressures, we could lose market share, which could have an adverse impact on our results. We cannot assure that we will be able to compete successfully in our markets or compete effectively against current and new competitors as our industry continues to evolve. Â Â 25Â Â Â Rapid technological changes may prevent us from remaining current with our technological resources and maintaining competitive product and service offerings. Â The markets in which we and our customers operate are characterized by rapid technological change, especially within the telecommunications market. Significant technological changes could render our existing and potential new products, services and technology obsolete. Our future success will depend, in large part, upon our ability to: Â Â â— effectively identify and develop leading energy efficient technologies; Â Â Â Â â— continue to develop our technical expertise; Â Â Â Â â— enhance our current products and services with new, improved and competitive technology; and Â Â Â Â â— respond to technological changes in a cost-effective and timely manner. Â If we are unable to successfully respond to technological change or if we do not respond to it in a cost-effective and timely manner, then our business will be materially and adversely affected. We cannot assure you that we will be successful in responding to changing technology. In addition, technologies developed by others may render our products, services and technology uncompetitive or obsolete. Even if we do successfully respond to technological advances, the integration of new technology may require substantial time and expense, and we cannot assure you that we will succeed in adapting our products, services and technology in a timely and cost-effective manner. Â If we are unable to continue to develop new and enhanced products and services that achieve market acceptance in a timely manner, our competitive position and operating results could be harmed. Â Our future success will depend on our ability to continue to develop new and enhanced DC power systems and related products and services that achieve market acceptance in a timely and cost-effective manner. The markets in which we and our customers operate are characterized by frequent introductions of new and enhanced products and services, evolving industry standards and regulatory requirements, government incentives and changes in customer needs. The successful development and market acceptance of our products and services depends on a number of factors, including: Â Â â— the impact of the COVID-19 pandemic on the global markets; Â Â Â Â â— the changing requirements and preferences of the potential customers in our markets; Â Â Â Â â— the accurate prediction of market requirements, including regulatory issues; Â Â Â Â â— the timely completion and introduction of new products and services to avoid obsolescence; Â Â Â Â â— the quality, price and performance of new products and services; Â Â 26Â Â Â Â â— the availability, quality, price and performance of competing products and services; Â Â Â Â â— our customer service and support capabilities and responsiveness; Â Â Â Â â— the successful development of our relationships with existing and potential customers; and Â Â Â Â â— changes in industry standards. Â We may experience financial or technical difficulties or limitations that could prevent us from introducing new or enhanced products or services. Furthermore, any of these new or enhanced products and services could contain problems that are discovered after they are introduced. We may need to significantly modify the design of these products and services to correct problems. Rapidly changing industry standards and customer preferences and requirements may impede market acceptance of our products and services. Â Development and enhancement of our products and services will require significant additional investment and could strain our management, financial and operational resources. The lack of market acceptance of our products or services or our inability to generate sufficient revenues from this development or enhancement to offset their development costs could have a material adverse effect on our business. In addition, we may experience delays or other problems in releasing new products and services and enhancements, and any such delays or problems may cause customers to forego purchases of our products and services and to purchase those of our competitors. Â We cannot provide assurance that products and services that we have recently developed or that we develop in the future will achieve market acceptance. If our new products and services fail to achieve market acceptance, or if we fail to develop new or enhanced products and services s that achieve market acceptance, our growth prospects, operating results and competitive position could be adversely affected. Â Natural disasters and other events beyond our control could materially adversely affect us. Â Natural disasters or other catastrophic events, including the COVID-19 pandemic and recovery, may cause damage or disruption to our operations, international commerce and the global economy, and thus could have a strong negative effect on us. Our business operations are subject to interruption by natural disasters, fire, power shortages, pandemics and other events beyond our control. Although we maintain crisis management and disaster response plans, such events could make it difficult or impossible for us to deliver our services to our customers and could decrease demand for our services. Â We are dependent on relationships with our key material suppliers, and the partial or complete loss of one of these key suppliers, or the failure to find replacement suppliers or manufacturers in a timely manner, could adversely affect our business. Â We have established relationships with third party engine suppliers and other key suppliers from which we source components for our power systems. We purchase standard configurations of engines for our DC power systems and are substantially dependent on timely supply from our key engine suppliers, Yanmar Engines Company (â€œYanmarâ€), Toyota Corporation (â€œToyotaâ€), and Perkins Engines Company Limited (â€œPerkinsâ€). Engines from Yanmar, Toyota, and Perkins represented 86%, nil, and 10% of our total engines sold as a component of our DC power systems during the three months ended June 30, 2024, respectively, and represented approximately 53%, nil, and 36% of our total engines sold as components of our DC power systems during the same period in 2023, respectively. Engines from Yanmar, Toyota, and Perkins represented 88%, 1%, and 7% of our total engines sold as a component of our DC power systems during the six months ended June 30, 2024, respectively, and represented approximately 58%, 1%, and 34% of our total engines sold as components of our DC power systems during the same period in 2023, respectively. We also use engines from Isuzu, Kubota and, to a lesser extent, Volvo Penta. In March 2023, we received EPA certification on our 4Y Toyota engine, which is a larger engine model for used on our 20 to 30 kW DC power systems. We do not have any long-term contracts or commitments with any of these suppliers. If any of these engine suppliers were to fail to provide emissions certified engines in a timely manner or fail to supply engines that meet our quality, quantity or cost requirements, or were to discontinue manufacturing any engines we source from them or discontinue providing any of these engines to us, or the supply chain is interrupted or delayed as a result of the COVID-19 pandemic or unprecedented event, and we were unable to obtain substitute sources in a timely manner or on terms acceptable to us, our ability to manufacture our products could be materially adversely affected. Â Â 27Â Â Â Price increases in some of the key components in our DC power systems could materially and adversely affect our operating results and cash flows. Â The prices of some of the key components of our DC power systems are subject to fluctuation due to market forces beyond our control, including changes in the costs of raw materials incorporated into these components. Such price increases occur from time to time due to spot shortages of commodities, increases in labor costs or longer-term shortages due to market forces. In particular, the prices of engines can fluctuate frequently and often significantly. We do not have any long-term contracts or commitments with our two key engine suppliers. Substantial increases in the prices of raw materials used in components which we source from our suppliers may result in increased prices charged by our suppliers. If we incur price increases from our suppliers for key components in our DC power systems, our production costs will increase. Given competitive market conditions, we may not be able to pass all or any of those cost increases on to our customers in the form of higher sales prices. To the extent our competitors do not suffer comparable component cost increases, we may have even greater difficulty passing along price increases and our competitive position may be harmed. As a result, increases in costs of key components may adversely affect our margins and otherwise adversely affect our operating results and cash flows. Â A portion of our key components are sourced in foreign countries, exposing us to additional risks that may not exist in the U.S. Â A portion of our key components, such as engines, magnets and cooling systems, are purchased from suppliers located overseas, primarily in Asia. Our international sourcing subjects us to a number of potential risks in addition to the risks associated with third-party sourcing generally. These risks include: Â Â â— inflation or changes in political and economic conditions; Â Â Â Â â— unstable regulatory environments; Â Â Â Â â— changes in import and export duties; Â Â Â Â â— currency rate fluctuations; Â Â Â Â â— trade restrictions; Â Â Â Â â— labor unrest; Â Â Â Â â— logistical and communications challenges; and Â Â Â Â â— other restraints and burdensome taxes. Â These factors may have an adverse effect on our ability to source our purchased components overseas. In particular, if the U.S. dollar were to depreciate significantly against the currencies in which we purchase raw materials from foreign suppliers, our cost of goods sold could increase materially, which would adversely affect our results of operations. Â The unavailability or shortage, or increase in the cost, of raw materials and components could have an adverse effect on our sales and profitability. Â Our operations require raw materials, such as aluminum, copper and permanent magnets. Commodities such as aluminum and copper are known to have significant price volatility based on global economic conditions. An increase in global economic outlook may result in significant price increases in the cost of our raw materials. In addition, we use Neodymium permanent magnets in our alternators, for which there are a limited number of global suppliers that can meet our standards. Increase in manufacturing of electric vehicles worldwide can have an adverse effect on the cost or supply of these magnets. At our current production volumes, we are unable to secure large quantities of these commodities at fixed prices; however, we do have multiple sources of supply for our raw materials to meet our near term forecasted needs. Various factors could reduce the availability of raw materials and components and shortages may occur from time to time in the future. An increase in lead times for the supply of raw materials due to a global increase in demand for commodities outlined may significantly increase material costs of our products. If production was interrupted due to unavailability or shortage of raw materials and we were not able to find alternate third-party suppliers or re-engineer our products to accommodate different components or materials, we could experience disruptions in manufacturing and operations including product shortages, higher freight costs and re-engineering costs. If our supply of raw materials or components is disrupted or our lead times extended, our business, results of operations or financial condition could be materially adversely affected. Â Â 28Â Â Â We manufacture and assemble a majority of our products at two facilities. Any prolonged disruption in the operations of this facility would result in a decline in our sales and profitability. Â We manufacture and assemble our DC power systems at our two production facilities located in Gardena, California. Any prolonged disruption in the operations of our manufacturing and assembly facilities, whether due to the COVID-19 pandemic and recovery, equipment or information technology infrastructure failure, labor difficulties, destruction of or damage to one or both of these facilities as a result of an earthquake, fire, flood, other catastrophes, and other operational problems would result in a decline in our sales and profitability. In the event of a business interruption at our facilities, we may be unable to shift manufacturing and assembly capabilities to alternate locations, accept materials from suppliers or meet customer shipment needs, among other severe consequences. Such an event could have a material and adverse impact on our financial condition and results of our operations. Â Our business operations are subject to substantial government regulation. Â Our business operations are subject to certain federal, state, local and foreign laws and regulations. For example, our products, services and technologies are subject to regulations relating to building codes, public safety, electrical connections, security protocols, and local and state licensing requirements. The regulations to which we are subject may change, additional regulations may be imposed, or existing regulations may be applied in a manner that creates special requirements for the implementation and operation of our products or services that may significantly impact or even eliminate some of our revenues or markets. In addition, we may incur material costs or liabilities in complying with any such regulations. Furthermore, some of our customers must comply with numerous laws and regulations, which may affect their willingness and ability to purchase our products, services and technologies. Â The modification of existing laws and regulations or interpretations thereof or the adoption of future laws and regulations could adversely affect our business, cause us to modify or alter our methods of operations and increase our costs and the price of our products, services and technology. In addition, we cannot provide any assurance that we will be able, for financial or other reasons, to comply with all applicable laws and regulations. If we fail to comply with these laws and regulations, we could become subject to substantial penalties or restrictions that could materially and adversely affect our business. Â Certain of our products are used in critical communications networks which may subject us to significant liability claims. Â Because certain of our products for customers in the telecommunications industry are used in critical communications networks, we may be subject to significant liability claims if our products do not work properly. We warrant to our customers that our products will operate in accordance with our product specifications. If our products fail to conform to these specifications, our customers could require us to remedy the failure or could assert claims for damages. The provisions in our agreements with customers that are intended to limit our exposure to liability claims may not preclude all potential claims. In addition, any insurance policies we have may not adequately limit our exposure with respect to such claims. Liability claims could require us to spend significant time and money in litigation or to pay significant damages. Any such claims, whether or not successful, would be costly and time-consuming to defend, and could divert managementâ€™s attention and seriously damage our reputation and our business. Â We could be adversely affected by our failure to comply with the laws applicable to our foreign activities, including the U.S. Foreign Corrupt Practices Act and other similar worldwide anti-bribery laws. Â The U.S. Foreign Corrupt Practices Act, or the FCPA, and similar anti-bribery laws in other jurisdictions prohibit U.S.-based companies and their intermediaries from making improper payments to non-U.S. officials for the purpose of obtaining or retaining business. We may pursue opportunities in certain parts of the world that experience government corruption, and in certain circumstances, compliance with anti-bribery laws may conflict with local customs and practices. Our policies mandate compliance with all applicable anti-bribery laws. Further, we require our partners, subcontractors, agents and others who work for us or on our behalf to comply with the FCPA and other anti-bribery laws. Although we have policies and procedures, and have conducted training, designed to ensure that we, our employees, our agents and others who work with us in foreign countries comply with the FCPA and other anti-bribery laws, there is no assurance that such policies, procedures or training will protect us against liability under the FCPA or other laws for actions taken by our agents, employees and intermediaries. If we are found to be liable for FCPA violations (either due to our own acts or inadvertence, or due to the acts or inadvertence of others), we could suffer

from severe criminal or civil penalties or other sanctions, which could have a material adverse effect on our reputation, business, results of operations or cash flows. In addition, detecting, investigating and resolving actual or alleged FCPA violations is expensive and could consume significant time and attention of our senior management. Â Â 29Â Â Â We are exposed to risks related to our international sales, and the failure to manage these risks could harm our business. If we fail to expand our business into international markets, our revenues and results of operations may be adversely affected. Â In addition to our sales to customers within the U.S., we may become increasingly dependent on sales to customers outside the U.S. as we pursue expanding our business with customers worldwide. During the three months ended June 30, 2024 and 2023, our sales to international customers accounted for 25% and 29%, respectively, of total revenue. During the six months ended June 30, 2024 and 2023, our sales to international customers accounted for 20% and 28%, respectively, of total revenue. We continue to expect that a significant portion of our future revenues will be from international sales to customers in less developed or developing countries. As a result, the occurrence of any international, political, economic, or geographic event could result in a significant decline in revenue. There are significant risks associated with conducting operations internationally, requiring significant financial commitments to support such operations. These operations present a number of challenges including oversight of daily operating practices in each location, handling employee benefits and employee behavior. In addition, compliance with complex foreign and U.S. laws and regulations that apply to our international operations increases our cost of doing business in international jurisdictions. These numerous and sometimes conflicting laws and regulations include internal control and disclosure rules, data privacy and filtering requirements, anti-corruption laws, such as the FCPA, and other local laws prohibiting corrupt payments to governmental officials, and anti-competition regulations, among others. Â Violations of these laws and regulations could result in fines and penalties, criminal sanctions against us, our officers, or our employees, prohibitions on the conduct of our business and on our ability to offer our products and services in one or more countries, and could also materially affect our brand, our international expansion efforts, our ability to attract and retain employees, our business, and our operating results. Although we have implemented policies and procedures designed to ensure compliance with these laws and regulations, there can be no assurance that our employees, contractors, or agents will not violate our policies. Â Some of the risks and challenges of doing business internationally include: Â Â â— the impact of the COVID-19 pandemic on the global markets and the power generation market with the international telecommunications markets; Â Â Â Â â— requirements or preferences for domestic products or solutions, which could reduce demand for our products; Â Â Â Â â— unexpected changes in regulatory requirements; Â Â Â Â â— imposition of tariffs and other barriers and restrictions; Â Â Â Â â— restrictions on the import or export of critical technology; Â Â Â Â â— management communication and integration problems resulting from cultural and geographic dispersion; Â Â Â Â â— the burden of complying with a variety of laws and regulations in various countries; Â Â Â Â â— difficulties in enforcing contracts; Â Â Â Â â— the uncertainty of protection for intellectual property rights in some countries; Â Â Â Â â— application of the income tax laws and regulations of multiple jurisdictions, including relatively low-rate and relatively high-rate jurisdictions, to our sales and other transactions, which results in additional complexity and uncertainty; Â Â Â Â â— tariffs and trade barriers, export regulations and other regulatory and contractual limitations on our ability to sell products; Â Â Â Â â — greater risk of a failure of foreign employees to comply with both U.S. and foreign laws, including export and antitrust regulations, the FCPA and any trade regulations ensuring fair trade practices; Â Â Â Â â— heightened risk of unfair or corrupt business practices in certain geographies and of improper or fraudulent sales arrangements that may impact financial results and result in restatements of, or irregularities in, financial statements; Â Â Â Â â— potentially adverse tax consequences, including multiple and possibly overlapping tax structures; Â Â â— general economic and geopolitical conditions, including war and acts of terrorism; Â Â Â Â â— lack of the availability of qualified third-party financing; and Â Â Â Â â— currency exchange controls. Â While these factors and the impacts of these factors are difficult to predict, any one or more of them could adversely affect our business, financial condition and results of operations in the future. Â Â 30Â Â Â Cyberattacks through security vulnerabilities could lead to disruption of business, reduced revenue, increased costs, liability claims, or harm to our reputation or competitive position. Â Security vulnerabilities may arise from our hardware, software, employees, contractors or policies we have deployed, which may result in external parties gaining access to our networks, data centers, cloud data centers, corporate computers, manufacturing systems, and/or access to accounts we have at our suppliers, vendors, and customers. External parties may gain access to our data or our customersâ€™ data or attack the networks causing denial of service or attempt to hold our data or systems in ransom. The vulnerability could be caused by inadequate account security practices such as failure to timely remove employee access when terminated. To mitigate these security issues, we have implemented measures throughout our organization, including firewalls, backups, encryption, employee information technology policies and user account policies. However, there can be no assurance these measures will be sufficient to avoid cyberattacks. If any of these types of security breaches were to occur and we were unable to protect sensitive data, our relationships with our business partners and customers could be materially damaged, our reputation could be materially harmed, and we could be exposed to a risk of litigation and possible significant liability. Â Further, if we fail to adequately maintain our information technology infrastructure, we may have outages and data loss. Excessive outages may affect our ability to timely and efficiently deliver products to customers or develop new products. Such disruptions and data loss may adversely impact our ability to fulfill orders and interrupt other processes. Delayed sales or lost customers resulting from these disruptions could adversely affect our financial results, stock price and reputation. Â The State of California enacted the California Consumer Privacy Act of 2018, or CCPA, effective on January 1, 2020. Our and our business partnersâ€™ or contractorsâ€™ failure to fully comply with the CCPA and other laws could lead to significant fines and require onerous corrective action. In addition, data security breaches experienced by us or our business partners or contractors could result in the loss of trade secrets or other intellectual property, public disclosure of sensitive commercial data, and the exposure of personally identifiable information (including sensitive personal information) of our employees, customers, suppliers, contractors and others. Â Unauthorized use or disclosure of, or access to, any personal information maintained by us or on our behalf, whether through breach of our systems, breach of the systems of our suppliers or vendors by an unauthorized party, or through employee or contractor error, theft or misuse, or otherwise, could harm our business. If any such unauthorized use or disclosure of, or access to, such personal information was to occur, our operations could be seriously disrupted, and we could be subject to demands, claims and litigation by private parties, and investigations, related actions, and penalties by regulatory authorities. In addition, we could incur significant costs in notifying affected persons and entities and otherwise complying with the multitude of foreign, federal, state and local laws and regulations relating to the unauthorized access to, or use or disclosure of, personal information. Finally, any perceived or actual unauthorized access to, or use or disclosure of, such information could harm our reputation, substantially impair our ability to attract and retain customers and have an adverse impact on our business, financial condition and results of operations. Â Risks Related to Our Intellectual Property Â If we fail to adequately protect our intellectual property rights, we could lose important proprietary technology, which could materially and adversely affect our business. Â Our success and ability to compete depends, in substantial part, upon our ability to develop and protect our proprietary technology and intellectual property rights to distinguish our products, services and technology from those of our competitors. The unauthorized use of our intellectual property rights and proprietary technology by others could materially harm our business. Â Historically, we have relied primarily on a combination of trademark, copyright and trade secret laws, along with non-competition and confidentiality agreements, contractual provisions, licensing arrangements and proprietary software and manufacturing processes, to establish and protect our intellectual property rights. Although we hold several unregistered copyrights in our business, we believe that the success of our business depends more upon our proprietary technology, information, processes and know-how than on patents or trademark registrations. In addition, much of our proprietary information and technology may not be patentable; if we decided to apply for patents and/or trademarks in the future, we might not be successful in obtaining any such future patents or in registering any marks. Â Despite our efforts to protect our intellectual property rights, existing laws afford only limited protection, and our actions may be inadequate to protect our rights or to prevent others from claiming violations of their proprietary rights. Unauthorized third parties may attempt to copy, reverse engineer or otherwise obtain, use or exploit aspects of our products and services, develop similar technology independently, or otherwise obtain and use information that we regard as proprietary. We cannot assure you that our competitors will not independently develop technology similar or superior to our technology or design around our intellectual property. In addition, the laws of some foreign countries may not protect our proprietary rights as fully or in the same manner as the laws of the U.S. Â Â 31Â Â Â We may need to resort to litigation to enforce our intellectual property rights, to protect our trade secrets, and to determine the validity and scope of other companiesâ€™ proprietary rights in the future. However, litigation could result in significant costs and in the diversion of management and financial resources. We cannot assure you that any such litigation will be successful or that we will prevail over counterclaims against us. Our failure to protect any of our important intellectual property rights or any litigation that we resort to in order to enforce those rights could materially and adversely affect our business. Â If we face claims of intellectual property infringement by third parties, we could encounter expensive litigation, be liable for significant damages or incur restrictions on our ability to sell our products and services. Â Although we are not aware of any present infringement of our products, services or technology on the intellectual property rights of others, we cannot be certain that our products, services and technologies do not or in the future will not infringe on the valid intellectual property rights held by third parties. In addition, we cannot assure you that third parties will not claim that we have infringed their intellectual property rights. Â In recent years, there has been a significant amount of litigation in the U.S. involving patents and other intellectual property rights. In the future, we may be a party to litigation as a result of an alleged infringement of othersâ€™ intellectual property. Successful infringement claims against us could result in substantial monetary liability, require us to enter into royalty or licensing arrangements, or otherwise materially disrupt the conduct of our business. In addition, even if we prevail on these claims, this litigation could be time-consuming and expensive to defend or settle and could result in the diversion of our time and attention and of operational resources, which could materially and adversely affect our business. Any potential intellectual property litigation also could force us to do one or more of the following: Â Â â— stop selling, incorporating or using our products and services that use the infringed intellectual property; Â Â Â Â â— obtain from the owner of the infringed intellectual property right a license to sell or use the relevant technology, which license may not be available on commercially reasonable terms, or at all; or Â Â Â Â â— redesign the products and services that use the technology. Â If we are forced to take any of these actions, our business may be seriously harmed. Although we carry general liability insurance, our insurance may not cover potential claims of this type or may not be adequate to indemnify us for all liability that may be imposed. Â Risks Related to Our Common Stock Â Our operating results can fluctuate significantly from period to period, which makes our operating results difficult to predict and can cause our operating results in any particular period to be less than comparable periods and expectations from time to time. Â Our operating results have fluctuated significantly from quarter-to-quarter, period-to-period and year-to-year during our operating history and are likely to continue to fluctuate in the future due to a variety of factors, many of which are outside of our control. Certain factors that may affect our operating results include, without limitation, those set forth under â€œManagementâ€™s Discussion and Analysis of Financial Condition and Results of Operations â€” Critical Accounting Policiesâ€ in this Quarterly Report on Form 10-Q. Â Because we have little or no control over many of these factors, our operating results are difficult to predict. Any adverse change in any of these factors could negatively affect our business and results of operations. Â Â 32Â Â Â Our revenues, net income and other operating results are heavily dependent upon the size and timing of customer orders and projects, and the timing of the completion of those projects. The timing of our receipt of large individual orders, and of project completion, is difficult for us to predict. Because our operating expenses are based on anticipated revenues over the mid- and long-term and because a high percentage of our operating expenses are relatively fixed, a shortfall or delay in recognizing revenues can cause our operating results to vary significantly from quarter-to-quarter and can result in significant operating losses or declines in profit margins in any particular quarter. If our revenues fall below our expectations in any particular quarter, we may not be able, or it may not be prudent for us, to reduce our expenses rapidly in response to the revenue shortfall, which can result in us suffering significant operating losses or declines in profit margins in that quarter. Â Due to these factors and the other risks discussed in this Quarterly Report on Form 10-Q, you should not rely on quarter-to-quarter, period-to-period or year-to-year comparisons of our results of operations as an indication of our future performance. Quarterly, period and annual comparisons of our operating results are not necessarily meaningful or indicative of future performance. As a result, it is likely that, from time to time, our results of operations or our revenue backlog could fall below historical levels or the expectations of public market analysts and investors, which could cause the trading price of our common stock to decline significantly. Â Our Chairman, President and Chief Executive Officer owns a significant percentage of our common stock and will exercise significant influence over matters requiring stockholder approval, regardless of the wishes of other stockholders. Â Our Chairman, President, Chief Executive Officer and Secretary, Arthur D. Sams, beneficially owns approximately 32% of our outstanding shares of common stock. Mr. Sams therefore has significant influence over management and significant control over matters requiring stockholder approval, including the annual election of directors and significant corporate transactions, such as a merger or other sale of our company or our assets, for the foreseeable future. This concentrated control may limit stockholdersâ€™ ability to influence corporate matters and, as a result, we may take actions that our stockholders do not view as beneficial. As a result, the market price of our common stock could be adversely affected. Â The price of our shares of common stock is volatile, and you could lose all or part of your investment. Â The trading price of our shares of common stock is volatile and could be subject to wide fluctuations in response to various factors, some of which are beyond our control, including limited trading volume. In addition to the factors discussed in the â€œRisk Factorsâ€ section and elsewhere in this Quarterly Report on Form 10-Q, these factors include, without limitation: Â Â â— competition from existing technologies and products or new technologies and products that may emerge; Â Â Â Â â— the loss of significant customers, including AT&T and Verizon Wireless; Â Â Â Â â— actual or anticipated variations in our quarterly operating results; Â Â 33Â Â Â Â â— failure to meet the estimates and projections of the investment community or that we may otherwise provide to the public; Â Â Â Â â— our cash position; Â Â Â Â â— announcement or expectation of additional financing efforts; Â Â Â Â â— issuances of debt or equity securities; Â Â Â Â â— our inability to successfully enter new markets or develop additional products; Â Â Â Â â— actual or anticipated fluctuations in our competitorsâ€™ operating results or changes in their respective growth rates; Â Â Â Â â— sales of our shares of common stock by us, or our stockholders in the future; Â Â Â Â â— trading volume of our shares of common stock on the Nasdaq Capital Market; Â Â Â Â â— market conditions in our industry; Â Â Â Â â— overall performance of the equity markets and general political and economic conditions; Â Â Â Â â— introduction of new products or services by us or our competitors; Â Â Â Â â— additions or departures of key management, engineering or other personnel; Â Â Â Â â— publication of research reports about us or our industry or positive or negative recommendations or withdrawal of research coverage by securities or industry analysts; Â Â Â Â â— changes in the market valuation of similar companies; Â Â Â Â â— disputes or other developments related to intellectual property and other proprietary rights; Â Â Â Â â— changes in accounting practices; Â Â Â Â â— significant lawsuits, including stockholder litigation; and Â Â Â Â â— other events or factors, many of which are beyond our control. Â Furthermore, the public equity markets have experienced extreme price and volume fluctuations that have affected and continue to affect the market prices of equity securities of many companies. These fluctuations often have been unrelated or disproportionate to the operating performance of those companies. These broad market and industry fluctuations, as well as general economic, political and market conditions such as recessions, interest rate changes or international currency fluctuations, may negatively impact the market price of our shares of common stock. Â A decline in the price of our common stock could affect our ability to raise further working capital, which could adversely impact our ability to continue operations. Â A prolonged decline in the price of our common stock could result in a reduction in the liquidity of our common stock and a reduction in our ability to raise capital. We may attempt to acquire a significant portion of the funds we need in order to conduct our planned operations through the sale of equity securities; thus, a decline in the price of our common stock could be detrimental to our liquidity and our operations because the decline may adversely affect investorsâ€™ desire to invest in our securities. If we are unable to raise the funds we require for all of our planned operations, we may be forced to reallocate funds from other planned uses and may suffer a significant negative effect on our business plan and operations, including our ability to develop new products or services and continue our current operations. As a result, our business may suffer, and we may be forced to reduce or discontinue operations. We also might not be able to meet our financial obligations if we cannot raise enough funds through the sale of our common stock and we may be forced to reduce or discontinue operations. Â We do not anticipate paying cash dividends, and accordingly, stockholders must rely on stock appreciation for any return on their investment. Â We have never declared or paid cash dividends on our capital stock. We intend to retain a significant portion of our future earnings, if any, to finance the operations, development and growth of our business. Any future determination to declare dividends will be made at the discretion of our board of directors, subject to applicable laws, and will depend on number of factors, including our financial condition, results of operations, capital requirements, contractual restrictions, general business conditions and other factors that our board of directors may deem relevant. As a result, only appreciation of the price of our common stock, which may never occur, will provide a return to stockholders. Â Â 34Â Â Â Our failure to satisfy certain listing requirements may result in our common stock being delisted from the Nasdaq Capital Market, which may make it more difficult for our shareholders to sell

shares of our common stock. Â Our common stock is listed on Nasdaq. Nasdaq has several quantitative and qualitative requirements companies must comply with to maintain this listing, including a $1.00 minimum bid price per share (the â€œBid Price Ruleâ€). On November 24, 2023, we received a deficiency letter from the Listing Qualifications Department of The Nasdaq Stock Market (â€œNasdaqâ€) indicating that our common stock is subject to potential delisting from the Nasdaq because for a period of 30 consecutive business days, the bid price of our common stock has closed below the minimum $1.00 per share requirement for continued inclusion under Nasdaq Marketplace Rule 5550(a)(2) (the â€œBid Price Ruleâ€). The Nasdaq deficiency letter has no immediate effect on the listing of our common stock, and our common stock continues to trade on The Nasdaq Capital Market under the symbol â€œPOLAâ€ at this time. Â The Nasdaq notice indicated that, in accordance with Nasdaq Marketplace Rule 5810(c)(3)(A), we will be provided 180 calendar days, or until May 22, 2024, to regain compliance. On May 17, 2024, we submitted a request for an extension of time to meet compliance, and on May 30, 204, we received a Nasdaq extension letter granting us until November 18, 2024 to meet compliance. Â If, at any time before November 18, 2024, the bid price of our common stock closes at $1.00 per share or more for a minimum of 10 consecutive business days, Nasdaq staff will provide written notification that we have achieved compliance with the Bid Price Rule. Â If we do not regain compliance with the Bid Price Rule by November 18, 2024, our common stock will become subject to delisting. In the event that we receive notice that our common stock is being delisted, the Nasdaq listing rules permit us to appeal a delisting determination by Nasdaq to a hearings panel. Â We intend to monitor the closing bid price of our common stock and may, if appropriate, consider available options to regain compliance with the Bid Price Rule, such as reverse stock split. However, there can be no assurance that we will be able to regain compliance with the Bid Price Rule or will otherwise be in compliance with other Nasdaq listing rules. Â On December 18, 2023, Peter Gross, a member of the Board of Directors of the Company, resigned as a member of the Board of Directors of the Company. Mr. Gross, an independent director, served as a member of the audit committee, chair of the compensation committee and chair of the nominating and corporate governance committee of the Board at the time of his resignation. On January 5, 2024, the Company received a notification letter from Nasdaq that due to Mr. Grossâ€™ resignation, the Company is no longer in compliance with Nasdaq Listing Rule 5605. Pursuant to Nasdaq Listing Rule 5605(c)(4), the Company is entitled to a cure period to regain compliance (i) until the earlier of the Companyâ€™s next annual shareholdersâ€™ meeting or December 18, 2024; or (ii) if the next annual shareholdersâ€™ meeting is held before June 17, 2024, then the Company must evidence compliance no later than June 17, 2024. Â Effective July 25, 2024, we appointed Michael Field as a new member of the Board of Directors of the Company and appointed him, as an independent director, to serve as a member of the audit committee, chair of the compensation committee and chair of the nominating and corporate governance committee of the Board. By admitting Michael Field to the Board of Directors, we believe we are back in compliance with Nasdaq Listing Rule 5605 effective July 25, 2024. However, there can be no assurance that we will continue to be in compliance with Nasdaq Listing Rule 5605 or other Nasdaq listing rules. Â If the stock is delisted, we may trade on the over-the-counter market, or even in the pink sheets, which would significantly decrease the liquidity of an investment in our common stock. Â If securities or industry analysts do not publish research or reports or publish inaccurate or unfavorable research or reports about our business, our share price and trading volume could decline. Â The trading market for our shares of common stock depends, in part, on the research and reports that securities or industry analysts publish about us or our business. We do not have any control over these analysts. If no securities or industry analysts undertake coverage of our company, the trading price for our shares of common stock may be negatively impacted. If we obtain securities or industry analyst coverage and if one or more of the analysts who covers us downgrades our shares of common stock, changes their opinion of our shares or publishes inaccurate or unfavorable research about our business, our share price would likely decline. If one or more of these analysts ceases coverage of us or fails to publish reports on us regularly, demand for our shares of common stock could decrease and we could lose visibility in the financial markets, which could cause our share price and trading volume to decline. Â We are not subject to the provisions of Section 203 of the Delaware General Corporation Law, which could negatively affect your investment. Â We elected in our certificate of incorporation to not be subject to the provisions of Section 203 of the Delaware General Corporation Law, or Section 203. In general, Section 203 prohibits a publicly held Delaware corporation from engaging in a â€œbusiness combinationâ€ with an â€œinterested stockholderâ€ for a period of three years after the date of the transaction in which the person became an interested stockholder, unless the business combination is approved in a prescribed manner. A â€œbusiness combinationâ€ includes a merger, asset sale or other transaction resulting in a financial benefit to the interested stockholder. An â€œinterested stockholderâ€ is a person who, together with affiliates and associates, owns (or, in certain cases, within three years prior, did own) 15% or more of the corporationâ€™s voting stock. Our decision not to be subject to Section 203 will allow, for example, Arthur D. Sams, our Chairman, President, Chief Executive Officer and Secretary (who beneficially owns approximately 32.0% of our common stock) to transfer shares in excess of 15% of our voting stock to a third-party free of the restrictions imposed by Section 203. This may make us more vulnerable to takeovers that are completed without the approval of our board of directors and/or without giving us the ability to prohibit or delay such takeovers as effectively. Â Some provisions of our charter documents and Delaware law may have anti-takeover effects that could discourage an acquisition of us by others, even if an acquisition would be beneficial to our stockholders, and may prevent attempts by our stockholders to replace or remove our current management. Â Provisions in our certificate of incorporation and bylaws, as well as provisions of Delaware law, could make it more difficult for a third party to acquire us or increase the cost of acquiring us, even if doing so would benefit our stockholders. These provisions include: Â Â â— a requirement that special meetings of stockholders be called only by the board of directors, the president or the chief executive officer; Â Â Â Â â— advance notice requirements for stockholder proposals and nominations for election to our board of directors; and Â Â Â Â â— the authority of the board of directors to issue preferred stock on terms determined by the board of directors without stockholder approval and which preferred stock may include rights superior to the rights of the holders of common stock. Â These anti-takeover provisions and other provisions in our certificate of incorporation and bylaws could make it more difficult for stockholders or potential acquirers to obtain control of our board of directors or initiate actions that are opposed by the then-current board of directors and could also delay or impede a merger, tender offer or proxy contest involving our Company. These provisions could also discourage proxy contests and make it more difficult for you and other stockholders to elect directors of your choosing or cause us to take other corporate actions you desire. Any delay or prevention of a change of control transaction or changes in our board of directors could cause the market price of our common stock to decline. Â Â 35Â Â Â Our certificate of incorporation designates the Court of Chancery of the State of Delaware as the sole and exclusive forum for certain types of actions and proceedings that may be initiated by our stockholders, which could limit our stockholdersâ€™ ability to obtain a favorable judicial forum for disputes with us or our directors, officers or other employees. Â Our certificate of incorporation provides that, unless we consent in writing to the selection of an alternative forum, the Court of Chancery of the State of Delaware shall be the sole and exclusive forum for (i) any derivative action or proceeding brought on our behalf, (ii) any action asserting a claim of breach of a fiduciary duty owed by any of our directors, officers or other employees to us or our stockholders, (iii) any action asserting a claim arising pursuant to any provision of the Delaware General Corporation Law, our certificate of incorporation or our bylaws, or (iv) any action asserting a claim against us governed by the internal affairs doctrine. Â For the avoidance of doubt, the exclusive forum provision described above does not apply to any claims arising under the Securities Act or the Exchange Act. Section 27 of the Exchange Act creates exclusive federal jurisdiction over all suits brought to enforce any duty or liability created by the Exchange Act or the rules and regulations thereunder, and Section 22 of the Securities Act creates concurrent jurisdiction for federal and state courts over all suits brought to enforce any duty or liability created by the Securities Act or the rules and regulations thereunder. Â The choice of forum provision in our bylaws may limit our stockholdersâ€™ ability to bring a claim in a judicial forum that they find favorable for disputes with us or our directors, officers, employees or agents, which may discourage such lawsuits against us and our directors, officers, employees and agents even though an action, if successful, might benefit our stockholders. The applicable courts may also reach different judgments or results than would other courts, including courts where a stockholder considering an action may be located or would otherwise choose to bring the action, and such judgments or results may be more favorable to us than to our stockholders. With respect to the provision making the Delaware Court of Chancery the sole and exclusive forum for certain types of actions, stockholders who do bring a claim in the Delaware Court of Chancery could face additional litigation costs in pursuing any such claim, particularly if they do not reside in or near Delaware. Finally, if a court were to find this provision of our bylaws inapplicable to, or unenforceable in respect of, one or more of the specified types of actions or proceedings, we may incur additional costs associated with resolving such matters in other jurisdictions, which could have a material adverse effect on us. Â If we fail to maintain an effective system of internal control over financial reporting, we may not be able to accurately report our financial results or prevent fraud. As a result, stockholders could lose confidence in our financial and other public reporting, which would harm our business and the trading price of our common stock. Â Effective internal controls over financial reporting are necessary for us to provide reliable financial reports and, together with adequate disclosure controls and procedures, are designed to prevent fraud. Any failure to implement required new or improved controls, or difficulties encountered in their implementation could cause us to fail to meet our reporting obligations. In addition, any testing by us conducted in connection with Section 404 of the Sarbanes-Oxley Act, or any subsequent testing by our independent registered public accounting firm, may reveal deficiencies in our internal controls over financial reporting that are deemed to be material weaknesses or that may require prospective or retroactive changes to our financial statements or identify other areas for further attention or improvement. Inferior internal controls could also cause investors to lose confidence in our reported financial information, which could have a negative effect on the trading price of our common stock. Â Â 36Â Â Â We are required to disclose changes made in our internal controls and procedures on a quarterly basis and our management is required to assess the effectiveness of these controls annually. However, for as long as we are a â€œnon-accelerated filerâ€ under SEC rules, our independent registered public accounting firm will not be required to attest to the effectiveness of our internal controls over financial reporting pursuant to Section 404. An independent assessment of the effectiveness of our internal controls could detect problems that our managementâ€™s assessment might not. Undetected material weaknesses in our internal controls could lead to financial statement restatements and require us to incur the expense of remediation. Â We incur significant costs as a result of operating as a public company and our management expects to devote substantial time to public company compliance programs. Â As a public company, we incur significant legal, accounting and other expenses due to our compliance with regulations and disclosure obligations applicable to us, including compliance with the Sarbanes-Oxley Act as well as rules implemented by the SEC and Nasdaq. The SEC and other regulators have continued to adopt new rules and regulations and make additional changes to existing regulations that require our compliance. In July 2010, the Dodd-Frank Wall Street Reform and Consumer Protection Act, or the Dodd-Frank Act, was enacted. There are significant corporate governance and executive compensation related provisions in the Dodd-Frank Act that have required the SEC to adopt additional rules and regulations in these areas. Stockholder activism, the current political environment, and the current high level of government intervention and regulatory reform may lead to substantial new regulations and disclosure obligations, which may lead to additional compliance costs and impact, in ways we cannot currently anticipate, the manner in which we operate our business. Our management and other personnel devote a substantial amount of time to these compliance programs and monitoring of public company reporting obligations and, as a result of the new corporate governance and executive compensation related rules, regulations, and guidelines prompted by the Dodd-Frank Act and further regulations and disclosure obligations expected in the future, we will likely need to devote additional time and costs to comply with such compliance programs and rules. These rules and regulations cause us to incur significant legal and financial compliance costs and make some activities more time-consuming and costly. Â To comply with the requirements of being a public company, we may need to undertake various activities, including implementing new internal controls and procedures and hiring new accounting or internal audit staff. The Sarbanes-Oxley Act requires that we maintain effective disclosure controls and procedures and internal control over financial reporting. We are continuing to develop and refine our disclosure controls and other procedures that are designed to ensure that information required to be disclosed by us in the reports that we file with the SEC is recorded, processed, summarized and reported within the time periods specified in SEC rules and forms, and that information required to be disclosed in reports under the Exchange Act, is accumulated and communicated to our principal executive and financial officers. Our current controls and any new controls that we develop may become inadequate and weaknesses in our internal control over financial reporting may be discovered in the future. Â Any failure to develop or maintain effective controls could adversely affect the results of periodic management evaluations and annual independent registered public accounting firm attestation reports regarding the effectiveness of our internal control over financial reporting which we may be required to include in our periodic reports we will file with the SEC under Section 404 of the Sarbanes-Oxley Act, harm our operating results, cause us to fail to meet our reporting obligations, or result in a restatement of our prior period financial statements. In the event that we are not able to demonstrate compliance with the Sarbanes-Oxley Act, that our internal control over financial reporting is perceived as inadequate or that we are unable to produce timely or accurate financial statements, investors may lose confidence in our operating results and the price of our common stock could decline. In addition, if we are unable to continue to meet these requirements, we may not be able to remain listed on The Nasdaq Capital Market. Â We are not currently required to comply with the SEC rules that implement Section 404 of the Sarbanes-Oxley Act, and are therefore not yet required to make a formal assessment of the effectiveness of our internal control over financial reporting for that purpose. However, we are required to comply with certain of these rules, which require management to certify financial and other information in our quarterly and annual reports and provide an annual management report on the effectiveness of our internal control over financial reporting commencing with our next annual report. This assessment will need to include the disclosure of any material weaknesses in our internal control over financial reporting identified by our management or our independent registered public accounting firm. We are just beginning the costly and challenging process of compiling the system and processing documentation needed to comply with such requirements. We may not be able to complete our evaluation, testing and any required remediation in a timely fashion. During the evaluation and testing process, if we identify one or more material weaknesses in our internal control over financial reporting, we will be unable to assert that our internal control over financial reporting is effective. Â Â 37Â Â Â Raising additional capital, including through future sales and issuances of our common stock, the exercise of warrants or the exercise of rights to purchase common stock pursuant to our equity incentive plan could result in additional dilution of the percentage ownership of our stockholders, could cause our share price to fall and could restrict our operations. Â We expect that significant additional capital will be needed in the future to continue our planned operations, including any potential acquisitions, purchasing of capital equipment, hiring new personnel, and continuing activities as an operating public company. To the extent we seek additional capital through a combination of public and private equity offerings and debt financings, our stockholders may experience substantial dilution. To the extent that we raise additional capital through the sale of equity or convertible debt securities, the ownership interest of our existing stockholders may be diluted, and the terms may include liquidation or other preferences that adversely affect the rights of our stockholders. Debt and receivables financings may be coupled with an equity component, such as warrants to purchase shares of our common stock, which could also result in dilution of our existing stockholdersâ€™ ownership. The incurrence of indebtedness would result in increased fixed payment obligations and could also result in certain restrictive covenants, such as limitations on our ability to incur additional debt and other operating restrictions that could adversely impact our ability to conduct our business. A failure to obtain adequate funds may cause us to curtail certain operational activities, including sales and marketing, in order to reduce costs and sustain the business, and would have a material adverse effect on our business and financial condition. Â Under our 2016 Omnibus Stock Incentive Plan, as amended, or 2016 Plan, we may grant equity awards covering up to 1,754,385 shares of our common stock. As of June 30, 2024, we had granted options to purchase an aggregate of 140,000 shares of common stock and issued 161,347 shares of common stock as stock-based compensation to officers, employees and consultants under the 2016 Plan. We have registered 1,754,385 shares of common stock available for issuance under our 2016 Plan. Sales of shares issued upon exercise of options or granted under our 2016 Plan may result in material dilution to our existing stockholders, which could cause our share price to fall. Â Our issuance of shares of preferred stock could adversely affect the market value of our common stock, dilute the voting power of common stockholders and delay or prevent a change of control. Â Our board of directors has the authority to cause us to issue, without any further vote or action by the stockholders, up to 5,000,000 shares of preferred stock in one or more series, to designate the number of shares constituting any series, and to fix the rights, preferences, privileges and restrictions thereof, including dividend rights, voting rights, rights and terms of redemption, redemption price or prices and liquidation preferences of such series. Â The issuance of shares of preferred stock with dividend or conversion rights, liquidation preferences or other economic terms favorable to the holders of preferred stock could adversely affect the market price for our common stock by making an investment in the common stock less attractive. For example, investors in the common stock may not wish to purchase common stock at a price above the conversion price of a series of convertible preferred stock because the holders of the preferred stock would effectively be entitled to purchase common stock at the lower conversion price causing economic dilution to the holders of common stock. Â Further, the issuance of shares of preferred stock with voting rights may adversely affect the voting power of the holders of our other classes of voting stock either by diluting the voting power of our other classes of voting stock if they

vote together as a single class, or by giving the holders of any such preferred stock the right to block an action on which they have a separate class vote even if the action were approved by the holders of our other classes of voting stock. The issuance of shares of preferred stock may also have the effect of delaying, deferring or preventing a change in control of our company without further action by the stockholders, even where stockholders are offered a premium for their shares. Â Â 38Â Â Â ITEM 2. Unregistered Sales of Equity Securities and Use of Proceeds Â None. Â ITEM 3. Defaults Upon Senior Securities Â Not applicable. Â ITEM 4. Mine Safety Disclosure. Â Not applicable. Â ITEM 5. Other Information Â None. Â ITEM 6. Exhibits Â Reference is made to the exhibits listed on the Index to Exhibits. Â Â 39Â Â Â Â INDEX TO EXHIBITS Â Exhibit Number Â Description 31.1 Â Certification Required by Rule 13a-14(a) of the Securities Exchange Act of 1934, as amended, as Adopted Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 31.2 Â Certification Required by Rule 13a-14(a) of the Securities Exchange Act of 1934, as amended, as Adopted Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 32.1 Â Certification of Chief Executive Officer and Chief Financial Officer Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 101.INS Â Inline XBRL Instance Document 101.SCH Â Inline XBRL Taxonomy Extension Schema 101.CAL Â Inline XBRL Taxonomy Extension Calculation Linkbase 101.DEF Â Inline XBRL Taxonomy Extension Definition Linkbase 101.LAB Â Inline XBRL Taxonomy Extension Label Linkbase 101.PRE Â Inline XBRL Taxonomy Extension Presentation Linkbase 104 Â Cover Page Interactive Data File (embedded within the Inline XBRL document) Â Â 40Â Â Â SIGNATURES Â Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized. Â Date: August 14, 2024 POLAR POWER, INC. Â Â Â By: /s/ Arthur D. Sams Â Â Arthur D. Sams President, Chief Executive Officer and Secretary Â Â 41Â Â Â Â Â EX-31.1 2 ex31-1.htm Â Exhibit 31.1 Â CERTIFICATION Â I, Arthur D. Sams, certify that: Â 1. I have reviewed this Quarterly Report on Form 10-Q of Polar Power, Inc.; Â 2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report; Â 3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report; Â 4. The registrantâ€™s other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have: Â (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared; Â (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles; Â (c) Evaluated the effectiveness of the registrantâ€™s disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and Â (d) Disclosed in this report any change in the registrantâ€™s internal control over financial reporting that occurred during the registrantâ€™s most recent fiscal quarter (the registrantâ€™s fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrantâ€™s internal control over financial reporting; and Â 5. The registrantâ€™s other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrantâ€™s auditors and the audit committee of the registrantâ€™s board of directors (or persons performing the equivalent functions): Â (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrantâ€™s ability to record, process, summarize and report financial information; and Â (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrantâ€™s internal control over financial reporting. Â Date: August 14, 2024 /s/ Arthur D. Sams Â Arthur D. Sams Â President, Chief Executive Officer and Secretary Â (Principal Executive Officer) Â Â Â Â Â Â EX-31.2 3 ex31-2.htm Â Exhibit 31.2 Â CERTIFICATION Â I, Luis Zavala, certify that: Â 1. I have reviewed this Quarterly Report on Form 10-Q of Polar Power, Inc.; Â 2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report; Â 3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report; Â 4. The registrantâ€™s other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have: Â (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared; Â (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles; Â (c) Evaluated the effectiveness of the registrantâ€™s disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and Â (d) Disclosed in this report any change in the registrantâ€™s internal control over financial reporting that occurred during the registrantâ€™s most recent fiscal quarter (the registrantâ€™s fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrantâ€™s internal control over financial reporting; and Â 5. The registrantâ€™s other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrantâ€™s auditors and the audit committee of the registrantâ€™s board of directors (or persons performing the equivalent functions): Â (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrantâ€™s ability to record, process, summarize and report financial information; and Â (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrantâ€™s internal control over financial reporting. Â Date: August 14, 2024 /s/ Luis Zavala Â Luis Zavala Â Chief Financial Officer Â (Principal Financial Officer) Â Â Â Â Â EX-32.1 4 ex32-1.htm Â Exhibit 32.1 Â CERTIFICATIONS OF CHIEF EXECUTIVE OFFICER AND CHIEF FINANCIAL OFFICER PURSUANT TO 18 U.S.C. SECTION 1350 AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002 Â In connection with the Quarterly Report on Form 10-Q of Polar Power, Inc. (the â€œCompanyâ€) for the quarterly period ended June 30, 2024, as filed with the Securities and Exchange Commission on the date hereof (the â€œReportâ€), the undersigned hereby certify in their capacities as the Chief Executive Officer and the Chief Financial Officer of the Company, respectively, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that: Â 1. the Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended; and Â 2. the information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company. Â Dated: August 14, 2024 Â /s/ Arthur D. Sams Â /s/ Luis Zavala Arthur D. Sams Â Luis Zavala President and Chief Executive Officer (Principal Executive Officer) Â Chief Financial Officer (Principal Financial Officer) Â A signed original of this written statement required by Section 906, or other document authenticating, acknowledging, or otherwise adopting the signatures that appear in typed form within the electronic version of this written statement required by Section 906, has been provided to the Company and will be retained by the Company and furnished to the Securities and Exchange Commission or its staff upon request. Â Â Â Â Â EX-101.SCH 5 pola-20240630.xsd XBRL SCHEMA FILE 00000001 - Document - Cover link:presentationLink link:calculationLink link:definitionLink 00000002 - Statement - Condensed Balance Sheets link:presentationLink link:calculationLink link:definitionLink 00000003 - Statement - Condensed Balance Sheets (Parenthetical) link:presentationLink link:calculationLink link:definitionLink 00000004 - Statement - Condensed Statements of Operations (Unaudited) link:presentationLink link:calculationLink link:definitionLink 00000005 - Statement - Condensed Statements of Stockholders' Equity (Unaudited) link:presentationLink link:calculationLink link:definitionLink 00000006 - Statement - Condensed Statements of Cash Flow (Unaudited) link:presentationLink link:calculationLink link:definitionLink 00000007 - Disclosure - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES link:presentationLink link:calculationLink link:definitionLink 00000008 - Disclosure - PROPERTY AND EQUIPMENT link:presentationLink link:calculationLink link:definitionLink 00000009 - Disclosure - NOTES PAYABLE, RELATED PARTY link:presentationLink link:calculationLink link:definitionLink 00000010 - Disclosure - NOTES PAYABLE link:presentationLink link:calculationLink link:definitionLink 00000011 - Disclosure - LINE OF CREDIT link:presentationLink link:calculationLink link:definitionLink 00000012 - Disclosure - STOCK OPTIONS link:presentationLink link:calculationLink link:definitionLink 00000013 - Disclosure - STOCK WARRANTS link:presentationLink link:calculationLink link:definitionLink 00000014 - Disclosure - OPERATING LEASES link:presentationLink link:calculationLink link:definitionLink 00000015 - Disclosure - EMPLOYEE RETENTION CREDITS link:presentationLink link:calculationLink link:definitionLink 00000016 - Disclosure - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Policies) link:presentationLink link:calculationLink link:definitionLink 00000017 - Disclosure - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Tables) link:presentationLink link:calculationLink link:definitionLink 00000018 - Disclosure - PROPERTY AND EQUIPMENT (Tables) link:presentationLink link:calculationLink link:definitionLink 00000019 - Disclosure - NOTES PAYABLE (Tables) link:presentationLink link:calculationLink link:definitionLink 00000020 - Disclosure - STOCK OPTIONS (Tables) link:presentationLink link:calculationLink link:definitionLink 00000021 - Disclosure - OPERATING LEASES (Tables) link:presentationLink link:calculationLink link:definitionLink 00000022 - Disclosure - SCHEDULE OF DISAGGREGATED NET SALES (Details) link:presentationLink link:calculationLink link:definitionLink 00000023 - Disclosure - SCHEDULE OF NET SALES BY GEOGRAPHICAL REGIONS (Details) link:presentationLink link:calculationLink link:definitionLink 00000024 - Disclosure - SCHEDULE OF INVENTORIES NET (Details) link:presentationLink link:calculationLink link:definitionLink 00000025 - Disclosure - SCHEDULE OF RECONCILIATION OF THE PRODUCT WARRANT LIABILITY (Details) link:presentationLink link:calculationLink link:definitionLink 00000026 - Disclosure - SCHEDULE OF DILUTED EARNINGS PER SHARE (Details) link:presentationLink link:calculationLink link:definitionLink 00000027 - Disclosure - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 00000028 - Disclosure - SCHEDULE OF PROPERTY AND EQUIPMENT (Details) link:presentationLink link:calculationLink link:definitionLink 00000029 - Disclosure - PROPERTY AND EQUIPMENT (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 00000030 - Disclosure - SCHEDULE OF NOTES PAYABLE (Details) link:presentationLink link:calculationLink link:definitionLink 00000031 - Disclosure - NOTES PAYABLE, RELATED PARTY (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 00000032 - Disclosure - NOTES PAYABLE (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 00000033 - Disclosure - LINE OF CREDIT (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 00000034 - Disclosure - SCHEDULE OF STOCK OPTION ACTIVITY (Details) link:presentationLink link:calculationLink link:definitionLink 00000035 - Disclosure - STOCK OPTIONS (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 00000036 - Disclosure - STOCK WARRANTS (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 00000037 - Disclosure - SCHEDULE OF RENT EXPENSE AND SUPPLEMENTAL CASH FLOW INFORMATION (Details) link:presentationLink link:calculationLink link:definitionLink 00000038 - Disclosure - SCHEDULE OF RENT EXPENSE AND SUPPLEMENTAL CASH FLOW INFORMATION (Details) (Parenthetical) link:presentationLink link:calculationLink link:definitionLink 00000039 - Disclosure - SCHEDULE OF SUPPLEMENTAL BALANCE SHEET INFORMATION (Details) link:presentationLink link:calculationLink link:definitionLink 00000040 - Disclosure - SCHEDULE OF SUPPLEMENTAL BALANCE SHEET INFORMATION (Details) (Parenthetical) link:presentationLink link:calculationLink link:definitionLink 00000041 - Disclosure - SCHEDULE OF MATURITIES OF LEASE LIABILITIES (Details) link:presentationLink link:calculationLink link:definitionLink 00000042 - Disclosure - OPERATING LEASES (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 00000043 - Disclosure - EMPLOYEE RETENTION CREDITS (Details Narrative) link:presentationLink link:calculationLink link:definitionLink EX-101.CAL 6 pola-20240630_cal.xml XBRL CALCULATION FILE EX-101.DEF 7 pola-20240630_def.xml XBRL DEFINITION FILE EX-101.LAB 8 pola-20240630_lab.xml XBRL LABEL FILE Related and Nonrelated Parties [Axis] Related Party [Member] Nonrelated Party [Member] Equity Components [Axis] Common Stock [Member] Additional Paid-in Capital [Member] Retained Earnings [Member] Treasury Stock, Common [Member] Geographical [Axis] International Sales [Member] Product and Service [Axis] Sales to Telecommunications Customers [Member] Concentration Risk Benchmark [Axis] Revenue from Contract with Customer Benchmark [Member] Concentration Risk Type [Axis] Revenue from Rights Concentration Risk [Member] Sales To International Customers [Member] Customer [Axis] Largest Customer One [Member] Largest Customer Two [Member] Largest Customer Three [Member] Largest Receivable Accounts One [Member] Accounts Receivable [Member] Customer Concentration Risk [Member] Largest Receivable Accounts Two [Member] Largest Vendors One [Member] Accounts Payable [Member] Supplier Concentration Risk [Member] Largest Vendors Two [Member] Largest Vendors Three [Member] DC Power Systems [Member] Engineering And Tech Support Services [Member] Accessories [Member] Telecommunications [Member] Government/Military [Member] Marine [Member] Other [Member] UNITED STATES CANADA South Pacific Islands [Member] INDONESIA Africa [Member] JAPAN Europe and Middle East [Member] Antidilutive Securities [Axis] Share-Based Payment Arrangement, Option [Member] Warrant [Member] Long-Lived Tangible Asset [Axis] Furniture and Fixtures [Member] Machinery and Equipment [Member] Vehicles [Member] Leasehold Improvements [Member] Office Equipment [Member] Software Development [Member] Statistical Measurement [Axis] Minimum [Member] Maximum [Member] Subsequent Event Type [Axis] Subsequent Event [Member] Equipment [Member] Collaborative Arrangement and Arrangement Other than Collaborative [Axis] Several Financing Agreements [Member] Credit Facility [Axis] Pinnacle Bank [Member] Loan and Security Agreement [Member] Variable Rate [Axis] Prime Rate [Member] Long-Term Debt, Type [Axis] Standard Interest Rate [Member] Inventory Interest Rate [Member] Plan Name [Axis] 2016 Omnibus Incentive Plan [Member] Award Date [Axis] December 2027 [Member] April 2028 [Member] Real Estate, Type of Property [Axis] Warehouse [Member] Office Facilities [Member] Warehouse And Office Facilities [Member] Lease Contractual Term [Axis] Lease Three [Member] Statement of Income Location, Balance [Axis] General and Administrative Expense [Member] Cost of Sales [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] Entity Listing, Par Value Per Share Defined Benefit Plan [Table] Defined Benefit Plan Disclosure [Line Items] ASSETS Current assets Cash and cash equivalents Accounts receivable Inventories Prepaid expenses Employee retention credit receivable Income taxes receivable Total current assets Other assets: Operating lease right-of-use assets, net Property and equipment, net Deposits Total assets LIABILITIES AND STOCKHOLDERSâ€™ EQUITY Current liabilities Accounts payable Customer deposits Accrued liabilities and other current liabilities Line of credit Notes payable Operating lease liabilities, current portion Total current liabilities Operating lease liabilities, net of current portion Total liabilities Commitments and Contingencies Stockholdersâ€™ Equity Preferred stock, $0.0001 par value, 5,000,000 shares authorized, no shares issued and outstanding Common stock, $0.0001 par value, 50,000,000 shares authorized, 17,579,089 shares issued and 17,561,612 shares outstanding on June 30, 2024, and December 31, 2023 Additional paid-in capital Accumulated deficit Treasury Stock, at cost (17,477 shares) Total stockholdersâ€™ equity Total liabilities and stockholdersâ€™ equity Statement of Financial Position [Abstract] 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 issued Common stock, shares outstanding Treasury stock, shares Income

Statement [Abstract] Net Sales Cost of Sales Gross profit Operating Expenses Sales and marketing Research and development General and administrative Total operating expenses Income (loss) from operations Other income (expenses) Interest expense and finance costs Interest Income Total other income (expenses), net Net income (loss) Net loss per share, basic Net loss per share, diluted Weighted average shares outstanding, basic Weighted average shares outstanding, diluted Statement [Table] Statement [Line Items] Balance Balance, shares Net income (loss) Balance Balance, shares Statement of Cash Flows [Abstract] Cash flows from operating activities: Net loss Adjustments to reconcile net loss to net cash used in operating activities: Depreciation and amortization Changes in operating assets and liabilities Accounts receivable Employee retention credit Inventories Prepaid expenses Income tax receivable Operating lease right-of-use asset Accounts payable Customer deposits Accrued expenses and other current liabilities Operating lease liability Net cash provided by (used in) operating activities Cash flows from investing activities: Acquisition of property and equipment Net cash used in investing activities Cash flows from financing activities: Proceeds from advances from credit facility Proceeds from notes payable, related party Repayment of notes payable Net cash provided by financing activities Increase in cash and cash equivalents Cash and cash equivalents, beginning of period Cash and cash equivalents, end of period Organization, Consolidation and Presentation of Financial Statements [Abstract] ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES Property, Plant and Equipment [Abstract] PROPERTY AND EQUIPMENT NOTES PAYABLE, RELATED PARTY NOTES PAYABLE Debt Disclosure [Abstract] LINE OF CREDIT Share-Based Payment Arrangement [Abstract] STOCK OPTIONS Stock Warrants STOCK WARRANTS Operating Leases OPERATING LEASES Employee Retention Credits EMPLOYEE RETENTION CREDITS The Company Going concern Impact of inflation Basis of Presentation of Unaudited Financial Information Estimates Revenue Recognition Inventories Product Warranties Stock-Based Compensation Income Taxes Financial Assets and Liabilities Measured at Fair Value Concentrations Net Income (Loss) Per Share Recent Accounting Pronouncements SCHEDULE OF DISAGGREGATED NET SALES SCHEDULE OF NET SALES BY GEOGRAPHICAL REGIONS SCHEDULE OF INVENTORIES NET SCHEDULE OF RECONCILIATION OF THE PRODUCT WARRANT LIABILITY SCHEDULE OF DILUTED EARNINGS PER SHARE SCHEDULE OF PROPERTY AND EQUIPMENT SCHEDULE OF NOTES PAYABLE SCHEDULE OF STOCK OPTION ACTIVITY SCHEDULE OF RENT EXPENSE AND SUPPLEMENTAL CASH FLOW INFORMATION SCHEDULE OF SUPPLEMENTAL BALANCE SHEET INFORMATION SCHEDULE OF MATURITIES OF LEASE LIABILITIES Collaborative Arrangement and Arrangement Other than Collaborative [Table] Collaborative Arrangement and Arrangement Other than Collaborative [Line Items] Total net sales Raw materials Finished goods Total Inventories Balance at beginning of the period Payments Provision for warranties Balance at end of the period Antidilutive Security, Excluded EPS Calculation [Table] Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items] Total Nature of Operation, Product Information, Concentration of Risk [Table] Product Information [Line Items] Net Income (Loss) Attributable to Parent Cash Borrowing capacity Stockholders equity Working capital Net sales Inventory write down Warranty reserve accrual Concentration risk Property, Plant and Equipment [Table] Property, Plant and Equipment [Line Items] Total property and equipment, cost Less: accumulated depreciation and amortization Property and equipment, net Depreciation and amortization expense Depreciation expenses Total Equipment Notes Payable Less current portion Notes Payable, Noncurrent portion Schedule of Long-Term Debt Instruments [Table] Debt Instrument [Line Items] Notes payable Interest rate Debt term Interest rate Debt maturity Monthly payments of principal and interest Line of credit facility maximum borrowing capacity Line of credit facility description Line of credit facility, expiration date Line of credit Proceeds from lines of credit Line of credit facility, remaining borrowing capacity Line of credit facility, interest rate percentage Line of credit facility, fee percentage Number of options, outstanding, beginning balance Weighted average exercise price, outstanding, beginning balance Number of options, granted Weighted average exercise price, granted Number of options, exercised ,forfeited, expired Weighted average exercise price, exercised ,forfeited, expired Number of options, outstanding, ending balance Weighted average exercise price, outstanding, ending balance Number of options, exercisable, ending balance Weighted average exercise price,exercisable, ending balance Schedule of Share-Based Compensation Arrangements by Share-Based Payment Award [Table] Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Number of shares authorized Maximum number of shares available for issuance Outstanding options Exercise prices Option share to be expire Intrinsic value outstanding Warrants outstanding Exchange of warrants Schedule Of Rent Expense And Supplemental Cash Flow Information Operating lease cost Weighted average remaining lease term - operating leases (in years) Average discount rate - operating leases Schedule Of Supplemental Balance Sheet Information Long-term operating right-of-use assets, net of accumulated amortization of $1,338 and $2,510, respectively Short-term operating lease liabilities Long-term operating lease liabilities Total operating lease liabilities Accumulated amortization of right-of-use assets 2024 (remaining 6 months) 2025 2026 Total lease payments Less: Imputed interest/present value discount Present value of lease liabilities SEC Schedule, 12-28, Real Estate Companies, Investment in Real Estate and Accumulated Depreciation, by Property [Table] SEC Schedule, 12-28, Real Estate Companies, Investment in Real Estate and Accumulated Depreciation [Line Items] Operating lease, expiration date Lease payments, year one Lease payments, year two Lease payments, year three lease payments Operating lease, assets and liabilities Rent expense Employee retention credit wages percentage Employee retention credit per shares Expenses of employee retention credit Employee retention credit receivable. Several Financing Agreements [Member]. Loan and Security Agreement [Member] Pinnacle Bank [Member] Standard Interest Rate [Member] Inventory Interest Rate [Member] 2016 Omnibus Incentive Plan [Member] December 2027 [Member] April 2028 [Member] Warrants [Text Block] Increase decrease in amortization right of use asset. Lease One [Member] Operating lease payments year one. Lease Two [Member] Operating lease payments year two. Operating lease payments year three. Operating lease assets liability net. Lease Three [Member] Employee Retention Credits [Text Block] Employee retention credits wages percentage. Employee retention credits per shares. Expenses of employee retention credit. Schedule of supplemental balance sheet information [Table Text Block] Company [Policy Text Block] Going Concern Policy [Text Block] Accumulated amortization of right-of-use assets. Line of credit borrowing capacity. Working capital. Effects of inflation [Policy Text Block] Europe and Middle East [Member] International Sales [Member] Product Warranties [PolicyText Block] Provision for warranties. Sales to Telecommunications Customers [Member] Sales To International Customers [Member] Largest Receivable Accounts One [Member] Largest Receivable Accounts Two [Member] Largest Customer Two [Member] Largest Customer Three [Member] DC Power Systems [Member] Accessories [Member] Telecommunications [Member] Government/Military [Member] Marine [Member] Other [Member] South Pacific Islands [Member] Largest Customer One [Member] Largest Vendors One [Member] Largest Vendors Two [Member] Largest Vendors Three [Member] Assets, Current Assets Liabilities, Current Liabilities Treasury Stock, Common, Value Liabilities and Equity Gross Profit Operating Expenses [Default Label] Operating Income (Loss) Interest Expense, Nonoperating Nonoperating Income (Expense) Shares, Outstanding Increase (Decrease) in Accounts Receivable Increase (Decrease) in Inventories Increase (Decrease) in Prepaid Expense Increase (Decrease) in Income Taxes Receivable IncreaseDecreaseInAmortizationRightOfUseAsset Increase (Decrease) in Accounts Payable Increase (Decrease) in Other Current Liabilities Net Cash Provided by (Used in) Operating Activities Payments to Acquire Property, Plant, and Equipment Net Cash Provided by (Used in) Investing Activities Repayments of Notes Payable Net Cash Provided by (Used in) Financing Activities Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Period Increase (Decrease), Including Exchange Rate Effect Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Including Disposal Group and Discontinued Operations Inventory, Policy [Policy Text Block] Standard Product Warranty Accrual, Decrease for Payments Accumulated Depreciation, Depletion and Amortization, Property, Plant, and Equipment Debt Instrument, Interest Rate, Stated Percentage Long-Term Line of Credit Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Number Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Weighted Average Exercise Price Lessee, Operating Lease, Liability, to be Paid Lessee, Operating Lease, Liability, Undiscounted Excess Amount EX-101.PRE 9 pola-20240630_pre.xml XBRL PRESENTATION FILE XML 11 R1.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Cover - $ / shares 6 Months Ended Jun. 30, 2024 Aug. 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 Jun. 30, 2024 Â Document Fiscal Period Focus Q2 Â Document Fiscal Year Focus 2024 Â Current Fiscal Year End Date --12-31 Â Entity File Number 001-37960 Â Entity Registrant Name POLAR POWER, INC. Â Entity Central Index Key 0001622345 Â Entity Tax Identification Number 33-0479020 Â Entity Incorporation, State or Country Code DE Â Entity Address, Address Line One 249 E. Gardena Blvd. Â Entity Address, City or Town Gardena Â Entity Address, State or Province CA Â Entity Address, Postal Zip Code 90248 Â City Area Code (310) Â Local Phone Number 830-9153 Â Title of 12(b) Security Common Stock, par value $0.0001 per share Â Trading Symbol POLA 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 false Â Entity Shell Company false Â Entity Common Stock, Shares Outstanding Â 17,561,612 Entity Listing, Par Value Per Share $ 0.0001 Â X - DefinitionBoolean flag that is true when the XBRL content amends previously-filed or accepted submission. + ReferencesNo definition available. + Details Name: dei_AmendmentFlag Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionArea code of city + ReferencesNo definition available. + Details Name: dei_CityAreaCode Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - 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 - 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 par value per share of security quoted in same currency as Trading currency. Example: '0.01'. + ReferencesNo definition available. + Details Name: dei_EntityListingParValuePerShare Namespace Prefix: dei_ Data Type: dtr-types:perShareItemType 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 12 R2.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Condensed Balance Sheets - USD ($) $ in Thousands Jun. 30, 2024 Dec. 31, 2023 Current assets Â Â Cash and cash equivalents $ 1,119 $ 549 Accounts receivable 2,310 1,676 Inventories 15,776 16,522 Prepaid expenses 387 455 Employee retention credit receivable 2,000 Income taxes receivable 787 Total current assets 19,592 21,989 Other assets: Â Â Operating lease right-of-use assets, net 2,239 2,818 Property and equipment, net 241 344 Deposits 108 108 Total assets 22,180 25,259 Current liabilities Â Â Accounts payable 597 1,762 Customer deposits 1,469 1,618 Accrued liabilities and other current liabilities 1,156 1,151 Line of credit 4,683 4,238 Operating lease liabilities, current portion 1,260 1,124 Total current liabilities 9,439 10,214 Operating lease liabilities, net of current portion 1,193 1,856 Total liabilities 10,632 12,070 Commitments and Contingencies Stockholdersâ€™ Equity Â Â Preferred stock, $0.0001 par value, 5,000,000 shares authorized, no shares issued and outstanding Common stock, $0.0001 par value, 50,000,000 shares authorized, 17,579,089 shares issued and 17,561,612 shares outstanding on June 30, 2024, and December 31, 2023 2 2 Additional paid-in capital 38,886 38,886 Accumulated deficit (27,300) (25,659) Treasury Stock, at cost (17,477 shares) (40) (40) Total stockholdersâ€™ equity 11,548 13,189 Total liabilities and stockholdersâ€™ equity 22,180 25,259 Related Party [Member] Â Â Current liabilities Â Â Notes payable 258 257 Nonrelated Party [Member] Â Â Current liabilities Â Â Notes payable $ 16 $ 64 X - DefinitionEmployee retention credit receivable. + ReferencesNo definition available. + Details Name: POLA_EmployeeRetentionCreditReceivable Namespace Prefix: POLA_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of liabilities incurred to vendors for goods and services received, and accrued liabilities classified as other, payable within one year or the normal operating cycle, if longer. + ReferencesNo definition available. + Details Name: us-gaap_AccountsPayableAndOtherAccruedLiabilitiesCurrent 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, 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 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 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http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (bb) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-3Reference 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 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-Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7 + Details Name: us-gaap_AssetsCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_AssetsCurrentAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of currency on hand as well as demand deposits with banks or financial institutions. Includes other kinds of accounts that have the general characteristics of demand deposits. Also includes short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Excludes cash and cash equivalents within disposal group and discontinued operation. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-4 + Details Name: us-gaap_CashAndCashEquivalentsAtCarryingValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionRepresents the caption on the face of the balance sheet to indicate that the entity has entered into (1) purchase or supply arrangements that will require expending a portion of its resources to meet the terms thereof, and (2) is exposed to potential losses or, less frequently, gains, arising from (a) possible claims against a company's resources due to future performance under contract terms, and (b) possible losses or likely gains from uncertainties that will ultimately be resolved when one or more future events that are deemed likely to occur do occur or fail to occur. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(17)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section

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Note: elements for number of nonredeemable common shares, par value and other disclosure concepts are in another section within stockholders' equity. + 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 - DefinitionThe carrying amount of the asset transferred to a third party to serve as a deposit, which typically serves as security against failure by the transferor to perform under terms of an agreement. + 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(17)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_DepositAssets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionThe aggregate of all deposit liabilities held by the entity, including foreign and domestic, interest and noninterest bearing; may include demand deposits, saving deposits, Negotiable Order of Withdrawal (NOW) and time deposits among others. + 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(12)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap_Deposits Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionCarrying amount due within one year of the balance sheet date (or one operating cycle, if longer) from tax authorities as of the balance sheet date representing refunds of overpayments or recoveries based on agreed-upon resolutions of disputes. + 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(10)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(3)(a)(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_IncomeTaxesReceivable 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 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S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 27: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7Reference 28: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7Reference 29: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30 + Details Name: us-gaap_Liabilities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant 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 https://asc.fasb.org/1943274/2147481203/810-10-50-3Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 8: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-5Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 11: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B 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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 - 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 - DefinitionSum of the carrying values as of the balance sheet date of the portions of long-term notes payable due within one year or the operating cycle if longer. + 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_NotesPayableCurrent 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 - ReferencesNo definition available. + Details Name: us-gaap_OtherAssetsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration 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 of asset related to consideration paid in advance for costs that provide economic benefits within a future period of one year or the normal operating cycle, if longer. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 340 -SubTopic 10 -Name Accounting Standards Codification -Section 05 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482955/340-10-05-5Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 340 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483032/340-10-45-1 + Details Name: us-gaap_PrepaidExpenseCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount after accumulated depreciation, depletion and amortization of physical assets used in the normal conduct of business to produce goods and services and not intended for resale. Examples include, but are not limited to, land, buildings, machinery and equipment, office equipment, and furniture and fixtures. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 360 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-7AReference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 360 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478451/942-360-50-1 + Details Name: us-gaap_PropertyPlantAndEquipmentNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of accumulated undistributed earnings (deficit). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)(a)(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (h)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-11Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(23)(a)(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(17)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 8: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_RetainedEarningsAccumulatedDeficit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of equity (deficit) attributable to parent. Excludes temporary equity and equity attributable to noncontrolling interest. + 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://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(31)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 5: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2Reference 8: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 11: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 12: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 13: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 14: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SAB Topic 4.E) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480418/310-10-S99-2 + Details Name: us-gaap_StockholdersEquity Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant 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 allocated to previously issued common shares repurchased by the issuing entity and held in 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(30)) -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 505 -SubTopic 30 -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481520/505-30-50-4Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 505 -SubTopic 30 -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481549/505-30-45-1 + Details Name: us-gaap_TreasuryStockCommonValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=us-gaap_RelatedPartyMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=us-gaap_NonrelatedPartyMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 13 R3.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Condensed Balance Sheets (Parenthetical) - $ / shares Jun. 30, 2024 Dec. 31, 2023 Statement of Financial Position [Abstract] Â Â Preferred stock, par value $ 0.0001 $ 0.0001 Preferred stock, shares authorized 5,000,000 5,000,000 Preferred stock, shares issued 0 0 Preferred stock, shares outstanding 0 0 Common stock, par value $ 0.0001 $ 0.0001 Common stock, shares authorized 50,000,000 50,000,000 Common stock, shares issued 17,579,089 17,579,089 Common stock, shares outstanding 17,561,612 17,561,612 Treasury stock, shares 17,477 17,477 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 X - DefinitionNumber of previously issued common shares repurchased by the issuing entity and held in treasury. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 505 -SubTopic 30 -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481549/505-30-45-1 + Details Name: us-gaap_TreasuryStockCommonShares Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant XML 14 R4.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Condensed Statements of Operations (Unaudited) - USD ($) $ in Thousands 3 Months Ended 6 Months Ended Jun. 30, 2024 Jun. 30, 2023 Jun. 30, 2024 Jun. 30, 2023 Income Statement [Abstract] Â Â Â Â Net Sales $ 4,660 $ 5,587 $ 6,434 $ 9,777 Cost of Sales 2,828 4,112 5,005 7,548 Gross profit 1,832 1,475 1,429 2,229 Operating Expenses Â Â Â Â Sales and marketing 264 310 494 642 Research and development 195 338 415 684 General and administrative 913 1,137 2,040 2,248 Total operating expenses 1,372 1,785 2,949 3,574 Income (loss) from operations 460 (310) (1,520) (1,345) Other income (expenses) Â Â Â Â Interest expense and finance costs (179) (126) (342) (204) Interest Income 220 221 Â Total other income (expenses), net 41 (126) (121) (204) Net income (loss) $ 501 $ (436) $ (1,641) $ (1,549) Net loss per share, basic $ 0.03 $ (0.03) $ (0.09) $ (0.12) Net loss per share, diluted $ 0.03 $ (0.03) $ (0.09) $ (0.12) Weighted average shares outstanding, basic 17,561,612 12,949,550 17,561,612 12,949,550 Weighted average shares outstanding, diluted 17,561,612 12,949,550 17,561,612 12,949,550 X - DefinitionThe aggregate costs related to goods produced and sold and services rendered by an entity during the reporting period. This excludes costs incurred during the reporting period related to financial services rendered and other revenue generating activities. + 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(2)(d)) -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(2)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 924 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 11.L) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479941/924-10-S99-1 + Details Name: us-gaap_CostOfGoodsAndServicesSold Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit 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 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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 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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 - DefinitionThe aggregate total of expenses of managing and administering the affairs of an entity, including affiliates of the reporting entity, which are not directly or indirectly associated with the manufacture, sale or creation of a product or product line. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(2)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1 + Details Name: us-gaap_GeneralAndAdministrativeExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - 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 -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 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Type: credit 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 - DefinitionAmount of interest expense classified as nonoperating. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_InterestExpenseNonoperating Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of interest income earned from interest bearing assets classified as other. + ReferencesNo definition available. + Details Name: us-gaap_InterestIncomeOther 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 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-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: 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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 of expense for research and development. Includes, but is not limited to, cost for computer software product to be sold, leased, or otherwise marketed and writeoff of research and development assets acquired in transaction other than business combination or joint venture formation or both. Excludes write-down of intangible asset acquired in business combination or from joint venture formation or both, used in research and development activity. + 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 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 730 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482916/730-10-50-1Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 912 -SubTopic 730 -Name Accounting Standards Codification -Section 25 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479532/912-730-25-1 + Details Name: us-gaap_ResearchAndDevelopmentExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount, excluding tax collected from customer, of revenue from satisfaction of performance obligation by transferring promised good or service to customer. Tax collected from customer is tax assessed by governmental authority that is both imposed on and concurrent with specific revenue-producing transaction, including, but not limited to, sales, use, value added and excise. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 41 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-41Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 4: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 924 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 11.L) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479941/924-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-5Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 42 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-42Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-40Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-4 + Details Name: us-gaap_RevenueFromContractWithCustomerExcludingAssessedTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe aggregate total amount of expenses directly related to the marketing or selling of products or services. + ReferencesNo definition available. + Details Name: us-gaap_SellingAndMarketingExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit 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 15 R5.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Condensed Statements of Stockholders' Equity (Unaudited) - USD ($) $ in Thousands Common Stock [Member] Additional Paid-in Capital [Member] Retained Earnings [Member] Treasury Stock, Common [Member] Total Balance at Dec. 31, 2022 $ 1 $ 37,331 $ (19,111) $ (40) $ 18,181 Balance, shares at Dec. 31, 2022 12,967,027 Â Â Â Â Net income (loss) (1,549) (1,549) Balance at Jun. 30, 2023 $ 1 37,331 (20,660) (40) 16,632 Balance, shares at Jun. 30, 2023 12,967,027 Â Â Â Â Balance at Mar. 31, 2023 $ 1 37,331 (20,224) (40) 17,068 Balance, shares at Mar. 31, 2023 12,967,027 Â Â Â Â Net income (loss) (436) (436) Balance at Jun. 30, 2023 $ 1 37,331 (20,660) (40) 16,632 Balance, shares at Jun. 30, 2023 12,967,027 Â Â Â Â Balance at Dec. 31, 2023 $ 2 38,886 (25,659) (40) 13,189 Balance, shares at Dec. 31, 2023 17,579,089 Â Â Â Â Net income (loss) (1,641) (1,641) Balance at Jun. 30, 2024 $ 2 38,886 (27,300) (40) 11,548 Balance, shares at Jun. 30, 2024 17,579,089 Â Â Â Â Balance at Mar. 31, 2024 $ 2 38,886 (27,801) (40) 11,047 Balance, shares at Mar. 31, 2024 17,579,089 Â Â Â Â Net income (loss) 501 501 Balance at Jun. 30, 2024 $ 2 $ 38,886 $ (27,300) $ (40) $ 11,548 Balance, shares at Jun. 30, 2024 17,579,089 Â Â Â Â 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) 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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 - 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. Excludes temporary equity and equity attributable to noncontrolling interest. + 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://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(31)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 5: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2Reference 8: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 11: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 12: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 13: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 14: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SAB Topic 4.E) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480418/310-10-S99-2 + Details Name: us-gaap_StockholdersEquity Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant XML 16 R6.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Condensed Statements of Cash Flow (Unaudited) - USD ($) $ in Thousands 6 Months Ended Jun. 30, 2024 Jun. 30, 2023 Cash flows from operating activities: Â Â Net loss $ (1,641) $ (1,549) Adjustments to reconcile net loss to net cash used in operating activities: Â Â Depreciation and amortization 121 226 Changes in operating assets and liabilities Â Â Accounts receivable (634) (1,488) Employee retention credit 2,000 Inventories 746 (2,229) Prepaid expenses 68 1,579 Income tax receivable 787 Operating lease right-of-use asset 579 454 Accounts payable (1,165) 1,199 Customer deposits (149) (591) Accrued expenses and other current liabilities 5 11 Operating lease liability (527) (416) Net cash provided by (used in) operating activities 190 (2,804) Cash flows from investing activities: Â Â Acquisition of property and equipment (18) (194) Net cash used in investing activities (18) (194) Cash flows from financing activities: Â Â Proceeds from advances from credit facility 445 3,044 Proceeds from notes payable, related party 160 Repayment of notes payable (47) (125) Net cash provided by financing activities 398 3,079 Increase in cash and cash equivalents 570 81 Cash and cash equivalents, beginning of period 549 211 Cash and cash equivalents, end of period $ 1,119 $ 292 X - DefinitionIncrease decrease in amortization right of use asset. + ReferencesNo definition available. + Details Name: POLA_IncreaseDecreaseInAmortizationRightOfUseAsset Namespace Prefix: POLA_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_AdjustmentsNoncashItemsToReconcileNetIncomeLossToCashProvidedByUsedInOperatingActivitiesAbstract 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; including, but not limited to, disposal group and discontinued operations. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. + 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_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsIncludingDisposalGroupAndDiscontinuedOperations 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 current period expense charged against earnings on long-lived, physical assets not used in production, and which are not intended for resale, to allocate or recognize the cost of such assets over their useful lives; or to record the reduction in book value of an intangible asset over the benefit period of such asset; or to reflect consumption during the period of an asset that is not used in production. + 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 -Name Accounting Standards Codification -Topic 360 -SubTopic 10 -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1 + Details Name: us-gaap_DepreciationAndAmortization Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe increase (decrease) during the reporting period in the aggregate amount 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. + 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_IncreaseDecreaseInAccountsPayable 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 - DefinitionAmount of increase (decrease) in accrued expenses, and obligations 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_IncreaseDecreaseInAccruedLiabilitiesAndOtherOperatingLiabilities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe increase (decrease) during the reporting period in the aggregate amount of obligations related to services received from employees, such as accrued salaries and bonuses, payroll taxes and fringe benefits. + 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_IncreaseDecreaseInEmployeeRelatedLiabilities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe increase (decrease) during the reporting period in income taxes receivable, which represents the amount due from tax authorities for refunds of overpayments or recoveries of income taxes 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_IncreaseDecreaseInIncomeTaxesReceivable 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 - DefinitionAmount of increase (decrease) in current liabilities 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_IncreaseDecreaseInOtherCurrentLiabilities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe increase (decrease) during the reporting period in the amount of outstanding money paid in advance for goods or services that bring economic benefits for future periods. + 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_IncreaseDecreaseInPrepaidExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of cash inflow (outflow) from financing activities, including discontinued operations. Financing activity cash flows include obtaining resources from owners and providing them with a return on, and a return of, their investment; borrowing money and repaying amounts borrowed, or settling the obligation; and obtaining and paying for other resources obtained from creditors on long-term credit. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24 + Details Name: us-gaap_NetCashProvidedByUsedInFinancingActivities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_NetCashProvidedByUsedInFinancingActivitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of cash inflow (outflow) from investing activities, including discontinued operations. Investing activity cash flows include making and collecting loans and acquiring and disposing of debt or equity instruments and property, plant, and equipment and other productive assets. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24 + Details Name: us-gaap_NetCashProvidedByUsedInInvestingActivities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_NetCashProvidedByUsedInInvestingActivitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of cash inflow (outflow) from operating activities, including discontinued operations. Operating activity cash flows include transactions, adjustments, and changes in value not defined as investing or financing activities. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-25 + Details Name: us-gaap_NetCashProvidedByUsedInOperatingActivities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_NetCashProvidedByUsedInOperatingActivitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe portion of profit or loss for the period, net of income taxes, which is attributable to the parent. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-6Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-1Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting 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https://asc.fasb.org/1943274/2147482740/230-10-45-13 + Details Name: us-gaap_PaymentsToAcquirePropertyPlantAndEquipment Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - 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 long-term borrowing made from related parties where one party can exercise control or significant influence over another party; including affiliates, owners or officers and their immediate families, pension trusts, and so forth. Alternate caption: Proceeds from Advances from Affiliates. + 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_ProceedsFromRelatedPartyDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit 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 XML 17 R7.htm IDEA: XBRL DOCUMENT v3.24.2.u1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES 6 Months Ended Jun. 30, 2024 Organization, Consolidation and Presentation of Financial Statements [Abstract] Â ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES NOTE 1 â€“ ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES Â The Company Â Polar Power, Inc. was incorporated in the State of Washington as Polar Products, Inc. and in

1991 reincorporated in the State of California under the name Polar Power, Inc. In December 2016, Polar Power, Inc. reincorporated in the State of Delaware (the â€œCompanyâ€, â€œweâ€ or â€œusâ€). The Company designs, manufactures and sells direct current, or DC, power systems to supply reliable and low-cost energy to off-grid, bad-grid and backup power, electric vehicle (â€œEVâ€) charging, and nano-grid applications. The Companyâ€™s products integrate DC generator, proprietary electronic control systems, lithium batteries and solar photovoltaic (â€œPVâ€) technologies to provide low operating cost and emissions for telecommunications, defense, automotive, nano-grid, EV charging and industrial markets. Â Going concern Â The accompanying financial statements have been prepared under the assumption that the Company will continue as a going concern. For the six months ended June 30, 2024, the Company recorded a net loss of $1,641. This factor raises substantial doubt about the Companyâ€™s ability to continue as a going concern within one year after the date that the financial statements are issued. In addition, our independent registered public accounting firm, in its audit report to the financial statements included in our Annual Report on Form 10-K for the year ended December 31, 2023, expressed substantial doubt about our ability to continue as a going concern. The financial statements do not include any adjustments related to the recoverability and classification of recorded asset amounts or the amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern. Â As of June 30, 2024, the Company had a cash balance of $1,119, with borrowing capacity of $643, stockholdersâ€™ equity of $11,548, and working capital of $10,153. The long-term continuation of the Companyâ€™s business plan is dependent upon the generation of sufficient revenues from its products to offset expenses. In the event that the Company does not generate sufficient cash flows from operations and is unable to obtain funding, the Company will be forced to delay, reduce, or eliminate some or all of its discretionary spending, which could adversely affect the Companyâ€™s business prospects, ability to meet long-term liquidity needs or ability to continue operations. Â Impact of inflation Â The continuing impact of the higher inflation, the actions by the Federal Reserve to address inflation, most notably sustained increases in interest rates, and rising energy prices create uncertainty about the future economic environment which will continue to evolve and, we believe, has impacted the Companyâ€™s business in 2023 and may continue to impact business in 2024. The implications of higher government deficits and debt, tighter monetary policy, and potentially higher long-term interest rates may drive a higher cost of capital for the business and an increase in the Companyâ€™s operating expenses. Â Basis of Presentation of Unaudited Financial Information Â The unaudited condensed financial statements of the Company for the three and six months ended June 30, 2024 and 2023 have been prepared in accordance with accounting principles generally accepted in the U.S. (â€œGAAPâ€) for interim financial information and pursuant to the requirements for reporting on Form 10-Q and Regulation S-K for scaled disclosures for smaller reporting companies. Accordingly, they do not include all the information and footnotes required by GAAP for complete financial statements. However, such information reflects all adjustments (consisting solely of normal recurring adjustments), which are, in the opinion of management, necessary for the fair presentation of the Companyâ€™s financial position and results of operations. Results shown for interim periods are not necessarily indicative of the results to be obtained for a full fiscal year. The balance sheet information as of December 31, 2023 was derived from the audited financial statements included in the Companyâ€™s financial statements as of and for the years ended December 31, 2023 and 2022 contained in the Companyâ€™s Annual Report on Form 10-K filed with the Securities and Exchange Commission, or the SEC, on April 1, 2024. These financial statements should be read in conjunction with that report. Â Â Estimates Â The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Material estimates relate to the assumptions made in determining estimates for credit loss reserves for accounts receivable, assumptions used in valuing inventories at net realizable value, impairment testing of recorded long-term assets, the realizability of deferred tax assets and the related valuation allowance, accruals for warranty reserves, accruals for potential liabilities, assumptions made in valuing stock instruments issued for services, and assumptions used in the determination of the Companyâ€™s liquidity. Actual results may differ from those estimates. Â Revenue Recognition Â The Company recognizes revenue in accordance with Accounting Standards Codification (â€œASCâ€) 606, Revenue from Contracts with Customers (â€œASC 606â€). Â Substantially all of the Companyâ€™s revenue is derived from product sales. Product revenue is recognized when performance obligations under the terms of a contract are satisfied, which occurs for the Company upon shipment or delivery of products or services to its customers based on written sales terms, which is also when control is transferred. Revenue is measured as the amount of consideration the Company expects to receive in exchange for transferring the products or services to a customer. The Company determines whether delivery has occurred based on when title transfers and the risks and rewards of ownership have transferred to the customer, which usually occurs when the Company places the product with the customerâ€™s carrier or delivers the product to a customerâ€™s location. The Company regularly reviews its customersâ€™ financial positions to ensure that collectability is reasonably assured. Â The Company also recognizes revenues from engineering services, technical support, and sale of accessories that support the Companyâ€™s direct current, or DC, power systems. Revenue is recognized when transfer of control to the customer has been made and the Companyâ€™s performance obligation has been fulfilled. The Companyâ€™s revenue from engineering services, technical support services, and product accessories are clearly defined in each transaction with its customers and have not been significant to date. Â The Company also recognizes revenues from the rental of equipment. The Companyâ€™s rental revenues have not been significant to date and have accounted for less than one percent of total revenues for the three-month and six months ended June 30, 2024 and 2023. The Companyâ€™s rental contracts are fixed price contracts for fixed durations of time and include freight and delivery charges and are recognized on a straight-line basis over the rental period. Â Â Disaggregation of Net Sales Â The following table shows the Companyâ€™s disaggregated net sales by product type: SCHEDULE OF DISAGGREGATED NET SALESÂ Â Â Â Â Â Â Â Â Three months ended June 30,Â Â Â Â 2024 (Unaudited)Â Â 2023 (Unaudited)Â Â DC power systemsÂ $4,475Â Â $5,439Â Engineering & Tech Support ServicesÂ Â 38Â Â Â 31Â AccessoriesÂ Â 147Â Â Â 117Â Total net salesÂ $4,660Â Â $5,587Â Â Â Â Â Â Â Â Â Â Â Six months ended June 30,Â Â Â Â 2024 (Unaudited)Â Â 2023 (Unaudited)Â DC power systemsÂ $6,041Â Â $9,520Â Engineering & Tech Support ServicesÂ Â 125Â Â Â 54Â AccessoriesÂ Â 268Â Â Â 203Â Total net salesÂ $6,434Â Â $9,777Â Â The following table shows the Companyâ€™s disaggregated net sales by customer type: Â Â Â Â Â Â Â Â Â Â Three months ended June 30,Â Â Â Â 2024 (Unaudited)Â Â 2023 (Unaudited)Â TelecomÂ $4,445Â Â $5,408Â Government/MilitaryÂ Â 163Â Â Â 131Â MarineÂ Â 13Â Â Â 27Â Other (backup DC power to various industries)Â Â Â 39Â Â Â 21Â Total net salesÂ $4,660Â Â $5,587Â Â Â Â Â Â Â Â Â Â Â Six months ended June 30,Â Â Â Â 2024 (Unaudited)Â Â 2023 (Unaudited)Â TelecommunicationsÂ $5,703Â Â $9,400Â Government/MilitaryÂ Â 622Â Â Â 324Â MarineÂ Â 51Â Â Â 28Â Other (backup DC power to various industries)Â Â Â 58Â Â Â 25Â Total net salesÂ $6,434Â Â $9,777Â Â The following tables shows the Companyâ€™s net sales by the respective geographical regions of our customers: SCHEDULE OF NET SALES BY GEOGRAPHICAL REGIONS Â Â 2024Â Â 2023Â Â Â Three months endedÂ Â Â June 30,Â Â Â 2024Â Â 2023Â Â Â (Unaudited)Â Â (Unaudited)Â United StatesÂ $3,490Â Â $3,947Â CanadaÂ Â -Â Â Â 161Â South Pacific IslandsÂ Â 1,146Â Â Â 1,453Â IndonesiaÂ Â 24Â Â Â â€”Â AfricaÂ Â â€”Â Â Â 26Â Total net salesÂ $4,660Â Â $5,587Â Â Â Â 2024Â Â 2023Â Â Â Six months endedÂ Â Â June 30,Â Â Â 2024Â Â 2023Â Â Â (Unaudited)Â Â (Unaudited)Â United StatesÂ $5,164Â Â $7,011Â CanadaÂ Â â€”Â Â Â 162Â South Pacific IslandsÂ Â 1,225Â Â Â 2,578Â IndonesiaÂ Â 24Â Â Â -Â JapanÂ Â 20Â Â Â â€”Â Europe and Middle EastÂ Â 1Â Â Â â€”Â AfricaÂ Â â€”Â Â Â 26Â Total net salesÂ $6,434Â Â $9,777Â Â For the three-months ended June 30, 2024 and 2023, international sales totaled $1,170 and $1,641 respectively. For the six-months ended June 30, 2024 and 2023, international sales totaled $1,269 and $2,766 respectively. Â Â Inventories Â Inventories are stated at the lower of cost or net realizable value, with cost determined on a first-in, first-out (â€œFIFOâ€) basis. The Company records adjustments to its inventory based on an estimated forecast of the inventory demand, taking into consideration, among others, inventory turnover, inventory quantities on hand, unfilled customer order quantities, forecasted demand, current prices, competitive pricing, and trends and performance of similar products. If the estimated net realizable value is determined to be less than the recorded cost of the inventory, the difference is recognized as a loss in the period in which it occurs. Once inventory has been written down, it creates a new cost basis for inventory that may not be subsequently written up. For the three months and six months ended June 30, 2024, and the year ended December 31, 2023, there were no write-downs of inventory. Â As of June 30, 2024 and December 31, 2023, inventories consisted of the following: SCHEDULE OF INVENTORIES NETÂ Â Â June 30, 2024 (unaudited)Â Â December 31, 2023Â Â Â Â Â Â Â Â Raw materialsÂ $13,769Â Â $14,313Â Finished goodsÂ Â 2,007Â Â Â 2,209Â Total InventoriesÂ $15,776Â Â $16,522Â Â Â Product Warranties Â The Company provides limited warranties for parts and labor at no cost to its customers within a specified time period after the sale. As of June 30, 2024 and December 31, 2023, the Company had accrued a liability for warranty reserve of $600 and $600, respectively, which are included in other accrued liabilities in the accompanying condensed balance sheets. The following is a tabular reconciliation of the product warranty liability, excluding the deferred revenue related to the Companyâ€™s warranty coverage: SCHEDULE OF RECONCILIATION OF THE PRODUCT WARRANT LIABILITYÂ Changes in estimates for warrantiesÂ June 30, 2024 (unaudited)Â Â December 31, 2023Â Balance at beginning of the periodÂ $600Â Â $600Â PaymentsÂ Â (138)Â Â Â (469) Provision for warrantiesÂ Â Â 138Â Â Â Â 469Â Balance at end of the periodÂ $600Â Â $600Â Â Â Â Stock-Based Compensation Â The Company periodically issues stock-based compensation to officers, directors, and consultants for services rendered. Such issuances vest and expire according to terms established at the issuance date. Â Stock-based payments to employees, directors, and for acquiring goods and services from nonemployees, which include grants of employee stock options, are recognized in the financial statements based on their grant date fair values in accordance with ASC 718, Compensation-Stock Compensation. Stock option grants to employees, which are generally time vested, are measured at the grant date fair value and depending on the conditions associated with the vesting of the award, compensation cost is recognized on a straight-line or graded basis over the vesting period. Recognition of compensation expense for non-employees is in the same period and manner as if the Company had paid cash for the services. The fair value of stock options granted is estimated using the Black-Scholes option-pricing model, which uses certain assumptions related to risk-free interest rates, expected volatility, expected life, and future dividends. The assumptions used in the Black-Scholes option pricing model could materially affect compensation expense recorded in future periods. Â Income Taxes Â During the three months and six months ended June 30, 2024 and 2023, the Company did not record any provision for income taxes, as the Company incurred losses for income tax reporting during such periods. Â The Company accounts for income taxes using the asset and liability method whereby deferred tax assets are recognized for deductible temporary differences, and deferred tax liabilities are recognized for taxable temporary differences. The Company has recorded a full valuation allowance against its deferred tax assets as the Company currently believes it is more likely than not that the deferred tax assets will not be realized. Â Financial Assets and Liabilities Measured at Fair Value Â The Company uses various inputs in determining the fair value of its investments and measures these assets on a recurring basis. Financial assets recorded at fair value in the balance sheets are categorized by the level of objectivity associated with the inputs used to measure their fair value. Â Authoritative guidance provided by the Financial Accounting Standards Board (â€œFASBâ€) defines the following levels directly related to the amount of subjectivity associated with the inputs to fair valuation of these financial assets: Â Â Level 1 Quoted prices in active markets for identical assets or liabilities. Â Â Â Â Level 2 Inputs, other than the quoted prices in active markets, that is observable either directly or indirectly. Â Â Â Â Level 3 Unobservable inputs based on the Companyâ€™s assumptions. Â The carrying amounts of certain financial assets and liabilities, such as cash and cash equivalents, accounts receivable and accounts payable, approximate their fair values because of the short maturity of these instruments. The carrying values of the line of credit and notes payable approximate their fair values since the interest rates on these obligations are based on prevailing market interest rates. Â Â Â Â Concentrations Â Revenues. For the three months ended June 30, 2024, and June 30, 2022, sales to telecommunications customers accounted for 95% and 97% of total revenues, respectively. Sales to international customers accounted for 25% and 29% of total revenues, respectively. The Companyâ€™s three largest customers during the three months ended June 30, 2024, generated 40%, 27%, and 22% of total revenues, as compared to the two largest customers during the three months ended June 30, 2023, generating 49% and 26% of total net revenues. There was no other revenue from customers in excess of 10% of revenues in either period. Â For the six months ended June 30, 2024, and June 30, 2023, sales to telecommunications customers accounted for 89% and 96% of total revenues, respectively. For the six months ended June 30, 2024, and June 30, 2023, sales to international customers accounted for 20% and 28% of total revenue, respectively. For the six months ended June 30, 2024, the Companyâ€™s three largest customers generated 42%, 20%, and 16% of total revenues, as compared to the two largest customers during the same period in 2023 generating 49% and 26% of total revenues. There was no other revenue from customers in excess of 10% of revenues in either period. Â Accounts receivable. At June 30, 2024, the two largest accounts receivable accounts from the Companyâ€™s customers represented 80% and 12%, of the Companyâ€™s total accounts receivable. At December 31, 2023, the Companyâ€™s two largest receivable accounts represented 69% and 16% of the Companyâ€™s total accounts receivable. There was no other customer that accounted for more than 10% of the Companyâ€™s accounts receivable as of June 30, 2024 or December 31, 2023. Â Accounts payable. At June 30, 2024, accounts payable to the Companyâ€™s three largest vendors represented 48%, 7% and 5%, of the Companyâ€™s accounts payable. On December 31, 2023, the three largest accounts payable accounts to the Companyâ€™s vendors represented 30%, 10%, and 5%, respectively. Â Net Income (Loss) Per Share Â Basic net income (loss) per share is computed by dividing net income (loss) by the weighted average number of common shares outstanding for the period. Diluted earnings per share is computed by dividing the net income applicable to common stockholders by the weighted average number of common shares outstanding plus the number of additional common shares that would have been outstanding if all dilutive potential common shares had been issued using the treasury stock method. Potential common shares are excluded from the computation when their effect is antidilutive. The dilutive effect of potentially dilutive securities is reflected in diluted net income per share if the exercise prices were lower than the average fair market value of common shares during the reporting period. Â The following potentially dilutive shares were excluded from the shares used to calculate diluted earnings per share as their inclusion would be anti-dilutive: SCHEDULE OF DILUTED EARNINGS PER SHAREÂ Â Â June 30, 2024 Â Â June 30, 2023 Â Â Â (Unaudited)Â Â (Unaudited)Â OptionsÂ Â 140,000Â Â Â Â 140,000Â WarrantsÂ Â â€”Â Â Â 24,122Â TotalÂ Â 140,000Â Â Â Â 164,122Â Â Â Recent Accounting Pronouncements Â In September 2016, the FASB issued ASU No. 2016-13, Credit Losses - Measurement of Credit Losses on Financial Instruments (â€œASC 326â€). The standard significantly changes how entities will measure credit losses for most financial assets, including accounts and notes receivables. The standard will replace todayâ€™s â€œincurred lossâ€ approach with an â€œexpected lossâ€ model, under which companies will recognize allowances based on expected rather than incurred losses. Entities will apply the standardâ€™s provisions as a cumulative-effect adjustment to retained earnings as of the beginning of the first reporting period in which the guidance is effective. As a smaller reporting company, ASU 2016-13 was effective for the Company on January 1, 2023. The adoption of ASU 2016-03 did not have a material impact on the Companyâ€™s results of operations, financial position, or cash flows. Â In November 2023, the FASB issued ASU 2023-07,Â Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosure, which is intended to improve reportable segment disclosure requirements, primarily through enhanced disclosures about significant segment expense categories that are regularly provided to the chief operating decision maker and included in each reported measure of a segmentâ€™s profit or loss. The update also requires all annual disclosures about a reportable segmentâ€™s profit or loss and assets to be provided in interim periods and for entities with a single reportable segment to provide all the disclosures required by ASC 280,Â Segment Reporting, including the significant segment expense disclosures. This standard was effective for the Company on January 1, 2024. The adoption of ASU 2023-07 did not have a material impact on the Companyâ€™s results of operations, financial position or cash flows. Â In December 2023, the Financial Accounting Standards Board (â€œFASBâ€) issued ASU 2023-09, Income Taxes (Topic 740): Improvements to Income Tax Disclosures. ASU 2023-09 requires that public business entities on an annual basis (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). ASU 2023-99 is effective for annual reporting periods beginning after December 15, 2024, with early adoption permitted. The Company does not expect that the guidance will have a material impact on our financial statements or notes to our financial statements. 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 the organization, consolidation and basis of presentation of financial statements disclosure, and significant accounting policies of the reporting entity. May be provided in more than one note to the financial statements, as long as users are provided with an understanding of (1) the significant judgments and assumptions made by an enterprise in determining whether it must consolidate a VIE and/or disclose information about its involvement with a VIE, (2) the nature of restrictions on a consolidated VIE's assets reported by an enterprise in its statement of financial position, including the carrying amounts of such assets, (3) the nature of, and changes in, the risks associated with an enterprise's involvement with the VIE, and (4) how an enterprise's involvement with the VIE affects the enterprise's financial position, financial performance, and cash flows. Describes procedure if disclosures are provided in

more than one note to the financial statements. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 235 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/235/tableOfContentReference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 275 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/275/tableOfContentReference 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_OrganizationConsolidationAndPresentationOfFinancialStatementsDisclosureAndSignificantAccountingPoliciesTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 18 R8.htm IDEA: XBRL DOCUMENT v3.24.2.u1 PROPERTY AND EQUIPMENT 6 Months Ended Jun. 30, 2024 Property, Plant and Equipment [Abstract] Â PROPERTY AND EQUIPMENT NOTE 2 â€“ PROPERTY AND EQUIPMENT Â Property and equipment consist of the following: Â SCHEDULE OF PROPERTY AND EQUIPMENTÂ Â Â June 30, 2024 (Unaudited)Â Â December 31, 2023Â Production tooling, jigs, fixturesÂ $71Â Â $71Â Shop equipment and machineryÂ Â 3,583Â Â Â 3,565Â VehiclesÂ Â 177Â Â Â 177Â Leasehold improvementsÂ Â 390Â Â Â 390Â Office equipmentÂ Â 185Â Â Â 185Â SoftwareÂ Â 106Â Â Â 106Â Total property and equipment, costÂ Â 4,512Â Â Â 4,494Â Less: accumulated depreciation and amortizationÂ Â (4,271)Â Â (4,150) Property and equipment, netÂ $241Â Â $344Â Â Depreciation and amortization expense on property and equipment for the three months ended June 30, 2024 and 2023 was $55 and $110, respectively. During the three months ended June 30, 2024 and 2023, $53 and $125, respectively, of the depreciation expense was included in cost of sales. Â Depreciation and amortization expense on property and equipment for the six months ended June 30, 2024 and 2023 was $121 and $226, respectively. During the six months ended June 30, 2024 and 2023, $116 and $220, respectively, of the depreciation expense was included in cost of sales. Â X - ReferencesNo definition available. + Details Name: us-gaap_PropertyPlantAndEquipmentAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for long-lived, physical asset used in normal conduct of business and not intended for resale. Includes, but is not limited to, work of art, historical treasure, and similar asset classified as collections. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 360 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/360/tableOfContentReference 2: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 6 -SubTopic 360 -Topic 958 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477798/958-360-50-6Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d) -SubTopic 360 -Topic 958 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477798/958-360-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 7 -SubTopic 360 -Topic 958 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477798/958-360-50-7 + Details Name: us-gaap_PropertyPlantAndEquipmentDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 19 R9.htm IDEA: XBRL DOCUMENT v3.24.2.u1 NOTES PAYABLE, RELATED PARTY 6 Months Ended Jun. 30, 2024 Related Party [Member] Â Defined Benefit Plan Disclosure [Line Items] Â NOTES PAYABLE, RELATED PARTY NOTE 3 â€“ NOTES PAYABLE, RELATED PARTY Â During 2023, the Companyâ€™s Chief Executive Officer extended three loans to the Company for aggregate principal amount of $260Â pursuant to terms of the note agreements. The notes have relatively similar terms, are unsecured, accrue interest atÂ 1% per annum, areÂ due over a period of 12 months with payments becoming due between 5 to 7 months after issuances of the notes, and no prepayment penalties. As of June 30, 2024, the first note was renewed for another twelve months and the aggregate outstanding balance of the loans is $258, with $72Â due in August 2024, $28 due in October 2024, and $160 due in April 2025. Â 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_DefinedBenefitPlanDisclosureLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for long-term debt. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 470 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/470/tableOfContent + Details Name: us-gaap_LongTermDebtTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=us-gaap_RelatedPartyMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 20 R10.htm IDEA: XBRL DOCUMENT v3.24.2.u1 NOTES PAYABLE 6 Months Ended Jun. 30, 2024 Nonrelated Party [Member] Â Defined Benefit Plan Disclosure [Line Items] Â NOTES PAYABLE NOTE 4 â€“ NOTES PAYABLE Â Notes payable consist of the following: Â SCHEDULE OF NOTES PAYABLEÂ Â Â June 30, 2024 (Unaudited)Â Â December 31, 2023Â Total Equipment Notes PayableÂ $16Â Â $64Â Less current portionÂ Â (16)Â Â (64) Notes Payable, Noncurrent portionÂ $â€”Â Â $â€”Â Â Â The Company has entered into several financing agreements for the purchase of equipment in prior years. The terms of these financing arrangements are for a term of 2 years to 5 years, with interest rates ranging from 1.9% to 6.9% per annum, secured by the purchased equipment, and mature between September 2023 and July 2024. The aggregate monthly payments of principal and interest of the outstanding notes payable as of June 30, 2024 is approximately $8. Â 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_DefinedBenefitPlanDisclosureLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for long-term debt. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 470 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/470/tableOfContent + Details Name: us-gaap_LongTermDebtTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=us-gaap_NonrelatedPartyMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 21 R11.htm IDEA: XBRL DOCUMENT v3.24.2.u1 LINE OF CREDIT 6 Months Ended Jun. 30, 2024 Debt Disclosure [Abstract] Â LINE OF CREDIT NOTE 5 â€“ LINE OF CREDIT Â Credit Facility Â Effective September 30, 2020, the Company entered into a Loan and Security Agreement (the â€œLoan Agreementâ€) with Pinnacle Bank (â€œPinnacleâ€). The Loan Agreement, as amended, provides for a revolving credit facility under which Pinnacle may make advances to the Company up to $7,500, subject to certain limitations and adjustments, of up to (a) 85% of the aggregate net face amount of the Companyâ€™s accounts receivable and other contract rights and receivables, plus (b) the lesser of (i) 40% of the aggregate eligible inventory value of eligible inventory or (ii) $4.0 million, plus (c) up to $146 collateralized by certain equipment. The Loan Agreement expires on September 30, 2024. Â At December 31, 2023, the outstanding balance under the line of credit was $4,238. During the six months ended June 30, 2024, the Company advanced an aggregate of $445 under the facility. At June 30, 2024, the outstanding balance under the line of credit was $4,683 and the Company had an amount of $643 available under the line of credit. Â Borrowings based on receivables bears an interest on the daily balance at a rate of 1.25% above the prime rate, but in no event less than 3.75% per annum (9.75% at June 30, 2024 and 9.75% at December 31, 2023). Interest on the portion of the daily balance consisting of advances against inventory accrues interest at a rate of 2.25% above the prime rate, but in no event less than 4.75% per annum (10.75% at June 30, 2024 and 10.75% at December 31, 2023). Â Pinnacle may terminate the Loan Agreement at any time upon ninety days prior written notice and immediately upon the occurrence of an event of default. Under the Loan Agreement, the Company granted Pinnacle a security interest in all presently existing and thereafter acquired or arising assets of the Company. The Loan Agreement also contains a financial covenant requiring the Company to attain an effective tangible net worth, as defined, which the Company attained as of June 30, 2024. Â The Loan Agreement obligates the Company to pay Pinnacle a yearly facility fee in an amount equal to 1.125% of the sum of the advance limit. 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 short-term debt. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 470 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/470/tableOfContent + Details Name: us-gaap_ShortTermDebtTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 22 R12.htm IDEA: XBRL DOCUMENT v3.24.2.u1 STOCK OPTIONS 6 Months Ended Jun. 30, 2024 Share-Based Payment Arrangement [Abstract] Â STOCK OPTIONS NOTE 6 â€“ STOCK OPTIONS Â The following table summarizes stock options: Â SCHEDULE OF STOCK OPTION ACTIVITYÂ Â Â Number ofÂ Â Weighted AverageÂ Â Â OptionsÂ Â Exercise PriceÂ Outstanding, December 31, 2023Â Â 140,000Â Â $5.22Â GrantedÂ Â â€”Â Â Â â€”Â Exercised/Forfeited/ExpiredÂ Â â€”Â Â Â â€”Â Outstanding, June 30, 2024 (unaudited)Â Â 140,000Â Â $5.22Â Exercisable, June 30, 2024 (unaudited)Â Â 140,000Â Â $5.22Â Â Effective July 8, 2016, the Companyâ€™s board of directors approved the Polar Power 2016 Omnibus Incentive Plan (the â€œ2016 Planâ€), authorizing the issuance of up to 1,754,385 shares of common stock as incentives to employees and consultants to the Company with awards limited to a maximum of 350,877 shares to any one participant in any calendar year. Â At June 30, 2024, and December 31, 2023, the Company had total outstanding options exercisable into 140,000 shares of the Companyâ€™s common stock. The options are fully vested, with exercise prices ranging from $4.84 to $5.60. 30,000 options expire in December 2027 and the remaining 110,000 options expire in April 2028. Â The outstanding options had no intrinsic value at June 30, 2024. Â Â X - DefinitionThe entire disclosure for 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)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/718/tableOfContentReference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -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 (h)(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 (h)(2)(i) -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 (l) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_DisclosureOfCompensationRelatedCostsShareBasedPaymentsTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_DisclosureOfCompensationRelatedCostsSharebasedPaymentsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 23 R13.htm IDEA: XBRL DOCUMENT v3.24.2.u1 STOCK WARRANTS 6 Months Ended Jun. 30, 2024 Stock Warrants Â STOCK WARRANTS NOTE 7 â€“ STOCK WARRANTS Â At March 31, 2023, the Company had warrants to purchase an aggregate ofÂ 24,122Â shares of the Companyâ€™s common stock, originally issued July 7, 2020, outstanding. On November 9, 2023, the warrants were exchanged on a cashless basis forÂ 12,062Â shares of Common Stock in accordance to a warrant exchange agreement. Upon issuance of such shares and cancellation of the warrants, the CompanyÂ noÂ longer has any warrants outstanding as of December 31, 2023, or June 30, 2024. Â X - ReferencesNo definition available. + Details Name: POLA_DisclosureStockWarrantsAbstract Namespace Prefix: POLA_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionWarrants [Text Block] + ReferencesNo definition available. + Details Name: POLA_WarrantsTextBlock Namespace Prefix: POLA_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 24 R14.htm IDEA: XBRL DOCUMENT v3.24.2.u1 OPERATING LEASES 6 Months Ended Jun. 30, 2024 Operating Leases Â OPERATING LEASES NOTE 8 â€“ OPERATING LEASES Â The Company has two operating lease agreements for its warehouse and office facilities. The first lease expired February 28, 2023, and was extended beginning March 1, 2023 to February 28, 2026. The second lease expired August 31, 2023, and was extended beginning September 1, 2023 to August 31, 2026. The aggregate monthly lease payments range from $89 (year one), to $111 (year two), to $125 (year three), with an aggregate commitment of $3,896. The lease amendments to the two operating leases were considered new lease agreements and as a result, the Company recognized operating lease right-of-use assets and related operating lease liabilities of approximately $3,578 upon commencement of the new terms in 2023. Â The Company also has a third lease on a month-to-month basis and is charged $25 per month. Â The components of rent expense and supplemental cash flow information related to leases for the period are as follows: Â SCHEDULE OF RENT EXPENSE AND SUPPLEMENTAL CASH FLOW INFORMATIONÂ Â Â Six Months Ended June 30, 2024 Â Â Six Months Ended June 30, 2023Â Lease CostÂ Â Â Â Â Â Â Â Operating lease cost Â $597Â Â $499Â Â Â Â Â Â Â Â Â Â Operating lease cost (of which $78 is included in general and administration and $519 is included in cost of sales in the Companyâ€™s statement of operations for the six months ended June 30, 2024, and $64 and $435 for the same period in 2023, respectively)Â $597Â Â $499Â Â Â Â Â Â Â Â Â Â Other InformationÂ Â Â Â Â Â Â Â Weighted average remaining lease term â€“ operating leases (in years)Â Â 1.9Â Â Â 1.4Â Average discount rate â€“ operating leasesÂ Â 6.13%Â Â 6.13% Â The supplemental balance sheet information related to leases for the period is as follows: Â SCHEDULE OF SUPPLEMENTAL BALANCE SHEET INFORMATIONÂ Â Â At June 30, 2024Â Â At June 30, 2023Â Operating leasesÂ Â Â Â Â Â Â Â Long-term operating right-of-use assets, net of accumulated amortization of $1,338 and $2,510, respectivelyÂ $2,239Â Â $2,178Â Â Â Â Â Â Â Â Â Â Short-term operating lease liabilitiesÂ $1,260Â Â $717Â Long-term operating lease liabilitiesÂ Â 1,193Â Â Â 1,527Â Total operating lease liabilitiesÂ $2,453Â Â $2,244Â Â Maturities of the Companyâ€™s lease liabilities are as follows (in thousands): Â SCHEDULE OF MATURITIES OF LEASE LIABILITIESÂ Year EndingÂ Operating LeasesÂ 2024 (remaining 6 months)Â Â 653Â 2025Â Â 1,446Â 2026Â Â 496Â Total lease paymentsÂ Â 2,595Â Less: Imputed interest/present value discountÂ Â (142) Present value of lease liabilitiesÂ $2,453Â Â Rent expense for the three months ended June 30, 2024 and 2023 was $399 and $362, respectively. Rent expense for the six months ended June 30, 2024 and 2023 was $799 and $649, respectively. Â X - ReferencesNo definition available. + Details Name: POLA_DisclosureOperatingLeasesAbstract Namespace Prefix: POLA_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for operating leases of lessee. Includes, but is not limited to, description of operating lease and maturity analysis of operating lease liability. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/842-20/tableOfContent + Details Name: us-gaap_LesseeOperatingLeasesTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 25 R15.htm IDEA: XBRL DOCUMENT v3.24.2.u1 EMPLOYEE RETENTION CREDITS 6 Months Ended Jun. 30, 2024 Employee Retention Credits Â EMPLOYEE RETENTION CREDITS NOTE 9 - EMPLOYEE RETENTION CREDITS Â The Consolidated Appropriations Act, passed in December 2021, expanded the employee retention credit (â€œERCâ€) program through December 2021. The credits cover 70% of qualified wages, plus the cost to continue providing health benefits to our employees, subject to a $7 cap per employee per quarter. Due to revenue declines we experienced, we qualified for approximately $2,000 of ERC during the year ended December 31, 2021. The Company presented as ERC receivable in the accompanying balance sheets the amount of $2,000 as of December 31, 2023. In May 2024, the Company received $2,000 of the ERC receivable. X - ReferencesNo definition available. + Details Name: POLA_DisclosureEmployeeRetentionCreditsAbstract Namespace Prefix: POLA_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionEmployee Retention Credits [Text Block] + ReferencesNo definition available. + Details Name: POLA_EmployeeRetentionCreditsTextBlock Namespace Prefix: POLA_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 26 R16.htm IDEA: XBRL DOCUMENT v3.24.2.u1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Policies) 6 Months Ended Jun. 30, 2024 Organization, Consolidation and Presentation of Financial Statements [Abstract] Â The Company The Company Â Polar Power, Inc. was incorporated in the State of Washington as Polar Products, Inc. and in 1991 reincorporated in the State of California under the name Polar Power, Inc. In December 2016, Polar Power, Inc. reincorporated in the State of Delaware (the â€œCompanyâ€, â€œweâ€ or â€œusâ€). The Company designs, manufactures and sells direct current, or DC, power systems to supply reliable and low-cost energy to off-grid, bad-grid and backup power, electric vehicle (â€œEVâ€) charging, and nano-grid applications. The Companyâ€™s products integrate DC generator, proprietary electronic control systems, lithium batteries and solar photovoltaic (â€œPVâ€) technologies to provide low operating cost and emissions for telecommunications, defense, automotive, nano-grid, EV charging and industrial markets. Â Going concern Going concern Â The accompanying financial statements have been prepared under the assumption that the Company will continue as a going concern. For the six months ended June 30, 2024, the Company recorded a net loss of $1,641. This factor raises substantial doubt about the Companyâ€™s ability to continue as a going concern within one year after the date that the financial statements are issued. In addition, our independent registered public accounting firm, in its audit report to the financial statements included in our Annual Report on Form 10-K for the year ended December 31, 2023, expressed substantial doubt about our ability to continue as a going concern. The financial statements do not include any adjustments related to the recoverability and classification of recorded asset amounts or the amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern.

Â As of June 30, 2024, the Company had a cash balance of $1,119, with borrowing capacity of $643, stockholdersâ€™ equity of $11,548, and working capital of $10,153. The long-term continuation of the Companyâ€™s business plan is dependent upon the generation of sufficient revenues from its products to offset expenses. In the event that the Company does not generate sufficient cash flows from operations and is unable to obtain funding, the Company will be forced to delay, reduce, or eliminate some or all of its discretionary spending, which could adversely affect the Companyâ€™s business prospects, ability to meet long-term liquidity needs or ability to continue operations. Â Impact of inflation Impact of inflation Â The continuing impact of the higher inflation, the actions by the Federal Reserve to address inflation, most notably sustained increases in interest rates, and rising energy prices create uncertainty about the future economic environment which will continue to evolve and, we believe, has impacted the Companyâ€™s business in 2023 and may continue to impact business in 2024. The implications of higher government deficits and debt, tighter monetary policy, and potentially higher long-term interest rates may drive a higher cost of capital for the business and an increase in the Companyâ€™s operating expenses. Â Basis of Presentation of Unaudited Financial Information Basis of Presentation of Unaudited Financial Information Â The unaudited condensed financial statements of the Company for the three and six months ended June 30, 2024 and 2023 have been prepared in accordance with accounting principles generally accepted in the U.S. (â€œGAAPâ€) for interim financial information and pursuant to the requirements for reporting on Form 10-Q and Regulation S-K for scaled disclosures for smaller reporting companies. Accordingly, they do not include all the information and footnotes required by GAAP for complete financial statements. However, such information reflects all adjustments (consisting solely of normal recurring adjustments), which are, in the opinion of management, necessary for the fair presentation of the Companyâ€™s financial position and results of operations. Results shown for interim periods are not necessarily indicative of the results to be obtained for a full fiscal year. The balance sheet information as of December 31, 2023 was derived from the audited financial statements included in the Companyâ€™s financial statements as of and for the years ended December 31, 2023 and 2022 contained in the Companyâ€™s Annual Report on Form 10-K filed with the Securities and Exchange Commission, or the SEC, on April 1, 2024. These financial statements should be read in conjunction with that report. Â Â Estimates Estimates Â The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Material estimates relate to the assumptions made in determining estimates for credit loss reserves for accounts receivable, assumptions used in valuing inventories at net realizable value, impairment testing of recorded long-term assets, the realizability of deferred tax assets and the related valuation allowance, accruals for warranty reserves, accruals for potential liabilities, assumptions made in valuing stock instruments issued for services, and assumptions used in the determination of the Companyâ€™s liquidity. Actual results may differ from those estimates. Â Revenue Recognition Revenue Recognition Â The Company recognizes revenue in accordance with Accounting Standards Codification (â€œASCâ€) 606, Revenue from Contracts with Customers (â€œASC 606â€). Â Substantially all of the Companyâ€™s revenue is derived from product sales. Product revenue is recognized when performance obligations under the terms of a contract are satisfied, which occurs for the Company upon shipment or delivery of products or services to its customers based on written sales terms, which is also when control is transferred. Revenue is measured as the amount of consideration the Company expects to receive in exchange for transferring the products or services to a customer. The Company determines whether delivery has occurred based on when title transfers and the risks and rewards of ownership have transferred to the customer, which usually occurs when the Company places the product with the customerâ€™s carrier or delivers the product to a customerâ€™s location. The Company regularly reviews its customersâ€™ financial positions to ensure that collectability is reasonably assured. Â The Company also recognizes revenues from engineering services, technical support, and sale of accessories that support the Companyâ€™s direct current, or DC, power systems. Revenue is recognized when transfer of control to the customer has been made and the Companyâ€™s performance obligation has been fulfilled. The Companyâ€™s revenue from engineering services, technical support services, and product accessories are clearly defined in each transaction with its customers and have not been significant to date. Â The Company also recognizes revenues from the rental of equipment. The Companyâ€™s rental revenues have not been significant to date and have accounted for less than one percent of total revenues for the three-month and six months ended June 30, 2024 and 2023. The Companyâ€™s rental contracts are fixed price contracts for fixed durations of time and include freight and delivery charges and are recognized on a straight-line basis over the rental period. Â Â Disaggregation of Net Sales Â The following table shows the Companyâ€™s disaggregated net sales by product type: SCHEDULE OF DISAGGREGATED NET SALESÂ Â Â Â Â Â Â Â Â Three months ended June 30,Â Â Â 2024 (Unaudited)Â Â 2023 (Unaudited)Â DC power systemsÂ $4,475Â Â $5,439Â Engineering & Tech Support ServicesÂ Â 38Â Â Â 31Â AccessoriesÂ Â 147Â Â Â 117Â Total net salesÂ $4,660Â Â $5,587Â Â Â Â Â Â Â Â Â Â Â Â Six months ended June 30,Â Â Â 2024 (Unaudited)Â Â 2023 (Unaudited)Â DC power systemsÂ $6,041Â Â $9,520Â Engineering & Tech Support ServicesÂ Â 125Â Â Â 54Â AccessoriesÂ Â 268Â Â Â 203Â Total net salesÂ $6,434Â Â $9,777Â Â The following table shows the Companyâ€™s disaggregated net sales by customer type: Â Â Â Â Â Â Â Â Â Â Three months ended June 30,Â Â Â 2024 (Unaudited)Â Â 2023 (Unaudited)Â TelecomÂ $4,445Â Â $5,408Â Government/MilitaryÂ Â 163Â Â Â 131Â MarineÂ Â 13Â Â Â 27Â Other (backup DC power to various industries)Â Â 39Â Â Â 21Â Total net salesÂ $4,660Â Â $5,587Â Â Â Â Â Â Â Â Â Â Six months ended June 30,Â Â Â 2024 (Unaudited)Â Â 2023 (Unaudited)Â TelecommunicationsÂ $5,703Â Â $9,400Â Government/MilitaryÂ Â 622Â Â Â 324Â MarineÂ Â 51Â Â Â 28Â Other (backup DC power to various industries)Â Â 58Â Â Â 25Â Total net salesÂ $6,434Â Â $9,777Â Â The following tables shows the Companyâ€™s net sales by the respective geographical regions of our customers: SCHEDULE OF NET SALES BY GEOGRAPHICAL REGIONS Â Â 2024Â Â 2023Â Â Â Three months endedÂ Â Â June 30,Â Â Â 2024Â Â 2023Â Â Â (Unaudited)Â Â (Unaudited)Â United StatesÂ $3,490Â Â $3,947Â CanadaÂ Â -Â Â Â 161Â South Pacific IslandsÂ Â 1,146Â Â Â Â 1,453Â IndonesiaÂ Â 24Â Â Â Â â€”Â AfricaÂ Â â€”Â Â Â Â 26Â Total net salesÂ $4,660Â Â $5,587Â Â Â Â 2024Â Â 2023Â Â Â Six months endedÂ Â Â June 30,Â Â Â 2024Â Â 2023Â Â Â (Unaudited)Â Â (Unaudited)Â United StatesÂ $5,164Â Â $7,011Â CanadaÂ Â â€”Â Â Â 162Â South Pacific IslandsÂ Â 1,225Â Â Â Â 2,578Â IndonesiaÂ Â 24Â Â Â Â -Â JapanÂ Â 20Â Â Â Â â€”Â Europe and Middle EastÂ Â 1Â Â Â Â â€”Â AfricaÂ Â â€”Â Â Â Â 26Â Total net salesÂ $6,434Â Â $9,777Â Â For the three-months ended June 30, 2024 and 2023, international sales totaled $1,170 and $1,641 respectively. For the six-months ended June 30, 2024 and 2023, international sales totaled $1,269 and $2,766 respectively. Â Â Inventories Inventories Â Inventories are stated at the lower of cost or net realizable value, with cost determined on a first-in, first-out (â€œFIFOâ€) basis. The Company records adjustments to its inventory based on an estimated forecast of the inventory demand, taking into consideration, among others, inventory turnover, inventory quantities on hand, unfilled customer order quantities, forecasted demand, current prices, competitive pricing, and trends and performance of similar products. If the estimated net realizable value is determined to be less than the recorded cost of the inventory, the difference is recognized as a loss in the period in which it occurs. Once inventory has been written down, it creates a new cost basis for inventory that may not be subsequently written up. For the three months and six months ended June 30, 2024, and the year ended December 31, 2023, there were no write-downs of inventory. Â As of June 30, 2024 and December 31, 2023, inventories consisted of the following: SCHEDULE OF INVENTORIES NETÂ Â Â June 30, 2024 (unaudited)Â Â December 31, 2023Â Â Â Â Â Â Â Raw materialsÂ $13,769Â Â $14,313Â Finished goodsÂ Â 2,007Â Â Â 2,209Â Total InventoriesÂ $15,776Â Â $16,522Â Â Â Product Warranties Product Warranties Â The Company provides limited warranties for parts and labor at no cost to its customers within a specified time period after the sale. As of June 30, 2024 and December 31, 2023, the Company had accrued a liability for warranty reserve of $600 and $600, respectively, which are included in other accrued liabilities in the accompanying condensed balance sheets. The following is a tabular reconciliation of the product warranty liability, excluding the deferred revenue related to the Companyâ€™s warranty coverage: SCHEDULE OF RECONCILIATION OF THE PRODUCT WARRANT LIABILITYÂ Changes in estimates for warrantiesÂ June 30, 2024 (unaudited)Â Â December 31, 2023Â Balance at beginning of the periodÂ $600Â Â $600Â PaymentsÂ Â (138)Â Â Â (469) Provision for warrantiesÂ Â 138Â Â Â Â 469Â Balance at end of the periodÂ $600Â Â $600Â Â Â Â Stock-Based Compensation Stock-Based Compensation Â The Company periodically issues stock-based compensation to officers, directors, and consultants for services rendered. Such issuances vest and expire according to terms established at the issuance date. Â Stock-based payments to employees, directors, and for acquiring goods and services from nonemployees, which include grants of employee stock options, are recognized in the financial statements based on their grant date fair values in accordance with ASC 718, Compensation-Stock Compensation. Stock option grants to employees, which are generally time vested, are measured at the grant date fair value and depending on the conditions associated with the vesting of the award, compensation cost is recognized on a straight-line or graded basis over the vesting period. Recognition of compensation expense for non-employees is in the same period and manner as if the Company had paid cash for the services. The fair value of stock options granted is estimated using the Black-Scholes option-pricing model, which uses certain assumptions related to risk-free interest rates, expected volatility, expected life, and future dividends. The assumptions used in the Black-Scholes option pricing model could materially affect compensation expense recorded in future periods. Â Income Taxes Income Taxes Â During the three months and six months ended June 30, 2024 and 2023, the Company did not record any provision for income taxes, as the Company incurred losses for income tax reporting during such periods. Â The Company accounts for income taxes using the asset and liability method whereby deferred tax assets are recognized for deductible temporary differences, and deferred tax liabilities are recognized for taxable temporary differences. The Company has recorded a full valuation allowance against its deferred tax assets as the Company currently believes it is more likely than not that the deferred tax assets will not be realized. Â Financial Assets and Liabilities Measured at Fair Value Financial Assets and Liabilities Measured at Fair Value Â The Company uses various inputs in determining the fair value of its investments and measures these assets on a recurring basis. Financial assets recorded at fair value in the balance sheets are categorized by the level of objectivity associated with the inputs used to measure their fair value. Â Authoritative guidance provided by the Financial Accounting Standards Board (â€œFASBâ€) defines the following levels directly related to the amount of subjectivity associated with the inputs to fair valuation of these financial assets: Â Â Level 1 Quoted prices in active markets for identical assets or liabilities. Â Â Â Â Level 2 Inputs, other than the quoted prices in active markets, that is observable either directly or indirectly. Â Â Â Â Level 3 Unobservable inputs based on the Companyâ€™s assumptions. Â The carrying amounts of certain financial assets and liabilities, such as cash and cash equivalents, accounts receivable and accounts payable, approximate their fair values because of the short maturity of these instruments. The carrying values of the line of credit and notes payable approximate their fair values since the interest rates on these obligations are based on prevailing market interest rates. Â Â Â Concentrations Â Concentrations Â Revenues. For the three months ended June 30, 2024, and June 30, 2022, sales to telecommunications customers accounted for 95% and 97% of total revenues, respectively. Sales to international customers accounted for 25% and 29% of total revenues, respectively. The Companyâ€™s three largest customers during the three months ended June 30, 2024, generated 40%, 27%, and 22% of total revenues, as compared to the two largest customers during the three months ended June 30, 2023, generating 49% and 26% of total net revenues. There was no other revenue from customers in excess of 10% of revenues in either period. Â For the six months ended June 30, 2024, and June 30, 2023, sales to telecommunications customers accounted for 89% and 96% of total revenues, respectively. For the six months ended June 30, 2024, and June 30, 2023, sales to international customers accounted for 20% and 28% of total revenue, respectively. For the six months ended June 30, 2024, the Companyâ€™s three largest customers generated 42%, 20%, and 16% of total revenues, as compared to the two largest customers during the same period in 2023 generating 49% and 26% of total revenues. There was no other revenue from customers in excess of 10% of revenues in either period. Â Accounts receivable. At June 30, 2024, the two largest accounts receivable accounts from the Companyâ€™s customers represented 80% and 12%, of the Companyâ€™s total accounts receivable. At December 31, 2023, the Companyâ€™s two largest receivable accounts represented 69% and 16% of the Companyâ€™s total accounts receivable. There was no other customer that accounted for more than 10% of the Companyâ€™s accounts receivable as of June 30, 2024 or December 31, 2023. Â Accounts payable. At June 30, 2024, accounts payable to the Companyâ€™s three largest vendors represented 48%, 7% and 5%, of the Companyâ€™s accounts payable. On December 31, 2023, the three largest accounts payable accounts to the Companyâ€™s vendors represented 30%, 10%, and 5%, respectively. Â Net Income (Loss) Per Share Net Income (Loss) Per Share Â Basic net income (loss) per share is computed by dividing net income (loss) by the weighted average number of common shares outstanding for the period. Diluted earnings per share is computed by dividing the net income applicable to common stockholders by the weighted average number of common shares outstanding plus the number of additional common shares that would have been outstanding if all dilutive potential common shares had been issued using the treasury stock method. Potential common shares are excluded from the computation when their effect is antidilutive. The dilutive effect of potentially dilutive securities is reflected in diluted net income per share if the exercise prices were lower than the average fair market value of common shares during the reporting period. Â The following potentially dilutive shares were excluded from the shares used to calculate diluted earnings per share as their inclusion would be anti-dilutive: SCHEDULE OF DILUTED EARNINGS PER SHAREÂ Â Â June 30, 2024 Â Â June 30, 2023 Â Â Â (Unaudited)Â Â (Unaudited)Â OptionsÂ Â 140,000Â Â Â 140,000Â WarrantsÂ Â â€”Â Â Â 24,122Â TotalÂ Â 140,000Â Â Â Â 164,122Â Â Â Recent Accounting Pronouncements Recent Accounting Pronouncements Â In September 2016, the FASB issued ASU No. 2016-13, Credit Losses - Measurement of Credit Losses on Financial Instruments (â€œASC 326â€). The standard significantly changes how entities will measure credit losses for most financial assets, including accounts and notes receivables. The standard will replace todayâ€™s â€œincurred lossâ€ approach with an â€œexpected lossâ€ model, under which companies will recognize allowances based on expected rather than incurred losses. Entities will apply the standardâ€™s provisions as a cumulative-effect adjustment to retained earnings as of the beginning of the first reporting period in which the guidance is effective. As a smaller reporting company, ASU 2016-13 was effective for the Company on January 1, 2023. The adoption of ASU 2016-03 did not have a material impact on the Companyâ€™s results of operations, financial position, or cash flows. Â In November 2023, the FASB issued ASU 2023-07,Â Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosure, which is intended to improve reportable segment disclosure requirements, primarily through enhanced disclosures about significant segment expense categories that are regularly provided to the chief operating decision maker and included in each reported measure of a segmentâ€™s profit or loss. The update also requires all annual disclosures about a reportable segmentâ€™s profit or loss and assets to be provided in interim periods and for entities with a single reportable segment to provide all the disclosures required by ASC 280,Â Segment Reporting, including the significant segment expense disclosures. This standard was effective for the Company on January 1, 2024. The adoption of ASU 2023-07 did not have a material impact on the Companyâ€™s results of operations, financial position or cash flows. Â In December 2023, the Financial Accounting Standards Board (â€œFASBâ€) issued ASU 2023-09, Income Taxes (Topic 740): Improvements to Income Tax Disclosures. ASU 2023-09 requires that public business entities on an annual basis (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). ASU 2023-99 is effective for annual reporting periods beginning after December 15, 2024, with early adoption permitted. The Company does not expect that the guidance will have a material impact on our financial statements or notes to our financial statements. X - DefinitionCompany [Policy Text Block] + ReferencesNo definition available. + Details Name: POLA_CompanyPolicyTextBlock Namespace Prefix: POLA_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionEffects of inflation [Policy Text Block] + ReferencesNo definition available. + Details Name: POLA_EffectsOfInflationPolicyTextBlock Namespace Prefix: POLA_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionGoing Concern Policy [Text Block] + ReferencesNo definition available. + Details Name: POLA_GoingConcernPolicyTextBlock Namespace Prefix: POLA_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionProduct Warranties [PolicyText Block] + ReferencesNo definition available. + Details Name: POLA_ProductWarrantiesPolicyTextBlock Namespace Prefix: POLA_ 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 credit risk. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 942 -SubTopic 825 -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478898/942-825-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d) -SubTopic 10 -Topic 275 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-1 + Details Name: us-gaap_ConcentrationRiskCreditRisk Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration 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 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 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 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 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 - ReferencesNo definition available. + Details Name: us-gaap_OrganizationConsolidationAndPresentationOfFinancialStatementsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType 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 award under share-based payment arrangement. Includes, but is not limited to, methodology and assumption used in measuring cost. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(1) -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 (f)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 3: 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 4: 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/1943274/2147480429/718-10-50-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 14.C.Q3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479830/718-10-S99-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 14.D.1.Q5) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479830/718-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 14.D.3.Q2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479830/718-10-S99-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 14.D.2.Q6) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479830/718-10-S99-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/718/tableOfContentReference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -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 (f)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationOptionAndIncentivePlansPolicy 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 27 R17.htm IDEA: XBRL DOCUMENT v3.24.2.u1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Tables) 6 Months Ended Jun. 30, 2024 Organization, Consolidation and Presentation of Financial Statements [Abstract] Â SCHEDULE OF DISAGGREGATED NET SALES The following table shows the Companyâ€™s disaggregated net sales by product type: SCHEDULE OF DISAGGREGATED NET SALESÂ Â Â Â Â Â Â Â Â Three months ended June 30,Â Â Â Â 2024 (Unaudited)Â Â Â 2023 (Unaudited)Â Â DC power systemsÂ $4,475Â Â $5,439Â Â Engineering & Tech Support ServicesÂ Â 38Â Â Â 31Â Â AccessoriesÂ Â 147Â Â Â 117Â Â Total net salesÂ $4,660Â Â $5,587Â Â Â Â Â Â Â Â Â Â Six months ended June 30,Â Â Â Â 2024 (Unaudited)Â Â Â 2023 (Unaudited)Â Â DC power systemsÂ $6,041Â Â $9,520Â Â Engineering & Tech Support ServicesÂ Â 125Â Â Â Â 54Â Â AccessoriesÂ Â 268Â Â Â 203Â Â Total net salesÂ $6,434Â Â $9,777Â Â The following table shows the Companyâ€™s disaggregated net sales by customer type: Â Â Â Â Â Â Â Â Three months ended June 30,Â Â Â Â 2024 (Unaudited)Â Â 2023 (Unaudited)Â Â TelecomÂ $4,445Â Â $5,408Â Â Government/MilitaryÂ Â 163Â Â Â 131Â Â MarineÂ Â 13Â Â Â 27Â Â Other (backup DC power to various industries)Â Â 39Â Â Â 21Â Â Total net salesÂ $4,660Â Â $5,587Â Â Â Â Â Â Â Â Â Â Six months ended June 30,Â Â Â Â 2024 (Unaudited)Â Â Â 2023 (Unaudited)Â Â TelecommunicationsÂ $5,703Â Â $9,400Â Â Government/MilitaryÂ Â 622Â Â Â 324Â Â MarineÂ Â 51Â Â Â 28Â Â Other (backup DC power to various industries)Â Â 58Â Â Â 25Â Â Total net salesÂ $6,434Â Â $9,777Â Â SCHEDULE OF NET SALES BY GEOGRAPHICAL REGIONS The following tables shows the Companyâ€™s net sales by the respective geographical regions of our customers: SCHEDULE OF NET SALES BY GEOGRAPHICAL REGIONS Â Â 2024Â Â 2023Â Â Â Three months endedÂ Â Â June 30,Â Â Â Â 2024Â Â 2023Â Â Â (Unaudited)Â Â Â (Unaudited)Â United StatesÂ $3,490Â Â $3,947Â CanadaÂ Â -Â Â Â 161Â South Pacific IslandsÂ Â 1,146Â Â Â 1,453Â IndonesiaÂ Â 24Â Â Â Â â€”Â AfricaÂ Â â€”Â Â Â 26Â Total net salesÂ $4,660Â Â $5,587Â Â Â Â 2024Â Â 2023Â Â Â Six months endedÂ Â Â June 30,Â Â Â Â 2024Â Â 2023Â Â Â Â (Unaudited)Â Â (Unaudited)Â United StatesÂ $5,164Â Â $7,011Â CanadaÂ Â â€”Â Â Â 162Â South Pacific IslandsÂ Â 1,225Â Â Â 2,578Â IndonesiaÂ Â 24Â Â Â -Â JapanÂ Â 20Â Â Â Â â€”Â Europe and Middle EastÂ Â 1Â Â Â â€”Â AfricaÂ Â â€”Â Â Â 26Â Total net salesÂ $6,434Â Â $9,777Â SCHEDULE OF INVENTORIES NET As of June 30, 2024 and December 31, 2023, inventories consisted of the following: SCHEDULE OF INVENTORIES NETÂ Â Â June 30, 2024 (unaudited)Â Â December 31, 2023Â Â Â Â Â Â Â Â Raw materialsÂ $13,769Â Â $14,313Â Finished goodsÂ Â 2,007Â Â Â 2,209Â Total InventoriesÂ $15,776Â Â $16,522Â SCHEDULE OF RECONCILIATION OF THE PRODUCT WARRANT LIABILITY SCHEDULE OF RECONCILIATION OF THE PRODUCT WARRANT LIABILITYÂ Changes in estimates for warrantiesÂ June 30, 2024 (unaudited)Â Â December 31, 2023Â Balance at beginning of the periodÂ $600Â Â $600Â PaymentsÂ Â (138)Â Â (469) Provision for warrantiesÂ Â 138Â Â Â 469Â Balance at end of the periodÂ $600Â Â $600Â SCHEDULE OF DILUTED EARNINGS PER SHARE The following potentially dilutive shares were excluded from the shares used to calculate diluted earnings per share as their inclusion would be anti-dilutive: SCHEDULE OF DILUTED EARNINGS PER SHAREÂ Â Â June 30, 2024 Â Â June 30, 2023 Â Â Â (Unaudited)Â Â (Unaudited)Â OptionsÂ Â 140,000Â Â Â 140,000Â WarrantsÂ Â â€”Â Â Â 24,122Â TotalÂ Â 140,000Â Â Â 164,122Â X - DefinitionTabular disclosure of disaggregation of revenue into categories depicting how nature, amount, timing, and uncertainty of revenue and cash flows are affected by economic factor. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-5 + Details Name: us-gaap_DisaggregationOfRevenueTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration 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 securities (including those issuable pursuant to contingent stock agreements) that could potentially dilute basic earnings per share (EPS) in the future that were not included in the computation of diluted EPS because to do so would increase EPS amounts or decrease loss per share amounts for the period presented, by antidilutive securities. + ReferencesReference 1: 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/1943274/2147482662/260-10-50-1 + Details Name: us-gaap_ScheduleOfAntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the carrying amount as of the balance sheet date of merchandise, goods, commodities, or supplies held for future sale or to be used in manufacturing, servicing or production process. + 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(6)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(6)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(6)(c)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 210 -SubTopic 10 -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483489/210-10-50-1 + Details Name: us-gaap_ScheduleOfInventoryCurrentTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the changes in the guarantor's aggregate product warranty liability, including the beginning balance of the aggregate product warranty liability, the aggregate reductions in that liability for payments made (in cash or in kind) under the warranty, the aggregate changes in the liability for accruals related to product warranties issued during the reporting period, the aggregate changes in the liability for accruals related to preexisting warranties (including adjustments related

to changes in estimates), and the ending balance of the aggregate product warranty liability. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 460 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482425/460-10-50-8 + Details Name: us-gaap_ScheduleOfProductWarrantyLiabilityTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of information concerning material long-lived assets (excluding financial instruments, customer relationships with financial institutions, mortgage and other servicing rights, deferred policy acquisition costs, and deferred taxes assets) located in identified geographic areas and/or the amount of revenue from external customers attributed to that country from which revenue is material. An entity may also provide subtotals of geographic information about groups of countries. + 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(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 280 -SubTopic 10 -Section 50 -Paragraph 41 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-41 + Details Name: us-gaap_ScheduleOfRevenuesFromExternalCustomersAndLongLivedAssetsByGeographicalAreasTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 28 R18.htm IDEA: XBRL DOCUMENT v3.24.2.u1 PROPERTY AND EQUIPMENT (Tables) 6 Months Ended Jun. 30, 2024 Property, Plant and Equipment [Abstract] Â SCHEDULE OF PROPERTY AND EQUIPMENT Property and equipment consist of the following: Â SCHEDULE OF PROPERTY AND EQUIPMENTÂ Â Â June 30, 2024 (Unaudited)Â Â December 31, 2023Â Production tooling, jigs, fixturesÂ $71Â Â $71Â Shop equipment and machineryÂ Â 3,583Â Â Â 3,565Â VehiclesÂ Â 177Â Â Â 177Â Leasehold improvementsÂ Â 390Â Â Â 390Â Office equipmentÂ Â 185Â Â Â 185Â SoftwareÂ Â 106Â Â Â 106Â Total property and equipment, costÂ Â 4,512Â Â Â 4,494Â Less: accumulated depreciation and amortizationÂ Â (4,271)Â Â (4,150) Property and equipment, netÂ $241Â Â $344Â X - ReferencesNo definition available. + Details Name: us-gaap_PropertyPlantAndEquipmentAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of physical assets used in the normal conduct of business and not intended for resale. Includes, but is not limited to, balances by class of assets, depreciation and depletion expense and method used, including composite depreciation, and accumulated deprecation. + 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/1943274/2147482099/360-10-50-1 + Details Name: us-gaap_PropertyPlantAndEquipmentTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 29 R19.htm IDEA: XBRL DOCUMENT v3.24.2.u1 NOTES PAYABLE (Tables) 6 Months Ended Jun. 30, 2024 Nonrelated Party [Member] Â Defined Benefit Plan Disclosure [Line Items] Â SCHEDULE OF NOTES PAYABLE Notes payable consist of the following: Â SCHEDULE OF NOTES PAYABLEÂ Â Â June 30, 2024 (Unaudited)Â Â December 31, 2023Â Total Equipment Notes PayableÂ $16Â Â $64Â Less current portionÂ Â (16)Â Â (64) Notes Payable, Noncurrent portionÂ $â€”Â Â $â€”Â 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_DefinedBenefitPlanDisclosureLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of information pertaining to short-term and long-debt instruments or arrangements, including but not limited to identification of terms, features, collateral requirements and other information necessary to a fair presentation. + ReferencesNo definition available. + Details Name: us-gaap_ScheduleOfDebtTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=us-gaap_NonrelatedPartyMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 30 R20.htm IDEA: XBRL DOCUMENT v3.24.2.u1 STOCK OPTIONS (Tables) 6 Months Ended Jun. 30, 2024 Share-Based Payment Arrangement [Abstract] Â SCHEDULE OF STOCK OPTION ACTIVITY The following table summarizes stock options: Â SCHEDULE OF STOCK OPTION ACTIVITYÂ Â Â Number ofÂ Â Weighted AverageÂ Â Â OptionsÂ Â Exercise PriceÂ Outstanding, December 31, 2023Â Â 140,000Â Â $5.22Â GrantedÂ Â â€”Â Â Â â€”Â Exercised/Forfeited/ExpiredÂ Â â€”Â Â Â â€”Â Outstanding, June 30, 2024 (unaudited)Â Â 140,000Â Â $5.22Â Exercisable, June 30, 2024 (unaudited)Â Â 140,000Â Â $5.22Â X - ReferencesNo definition available. + Details Name: us-gaap_DisclosureOfCompensationRelatedCostsSharebasedPaymentsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure for stock option plans. Includes, but is not limited to, outstanding awards at beginning and end of year, grants, exercises, forfeitures, and weighted-average grant date fair value. + 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/1943274/2147480429/718-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d) -SubTopic 10 -Topic 718 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (e) -SubTopic 10 -Topic 718 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ScheduleOfShareBasedCompensationStockOptionsActivityTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 31 R21.htm IDEA: XBRL DOCUMENT v3.24.2.u1 OPERATING LEASES (Tables) 6 Months Ended Jun. 30, 2024 Operating Leases Â SCHEDULE OF RENT EXPENSE AND SUPPLEMENTAL CASH FLOW INFORMATION The components of rent expense and supplemental cash flow information related to leases for the period are as follows: Â SCHEDULE OF RENT EXPENSE AND SUPPLEMENTAL CASH FLOW INFORMATIONÂ Â Â Six Months Ended June 30, 2024 Â Â Six Months Ended June 30, 2023Â Lease CostÂ Â Â Â Â Â Â Â Operating lease cost Â $597Â Â $499Â Â Â Â Â Â Â Â Â Â Operating lease cost (of which $78 is included in general and administration and $519 is included in cost of sales in the Companyâ€™s statement of operations for the six months ended June 30, 2024, and $64 and $435 for the same period in 2023, respectively)Â $597Â Â $499Â Â Â Â Â Â Â Â Â Â Other InformationÂ Â Â Â Â Â Â Â Weighted average remaining lease term â€“ operating leases (in years)Â Â 1.9Â Â Â 1.4Â Average discount rate â€“ operating leasesÂ Â 6.13%Â Â 6.13% SCHEDULE OF SUPPLEMENTAL BALANCE SHEET INFORMATION The supplemental balance sheet information related to leases for the period is as follows: Â SCHEDULE OF SUPPLEMENTAL BALANCE SHEET INFORMATIONÂ Â Â At June 30, 2024Â Â At June 30, 2023Â Operating leasesÂ Â Â Â Â Â Â Â Long-term operating right-of-use assets, net of accumulated amortization of $1,338 and $2,510, respectivelyÂ $2,239Â Â $2,178Â Â Â Â Â Â Â Â Â Â Short-term operating lease liabilitiesÂ $1,260Â Â $717Â Long-term operating lease liabilitiesÂ Â 1,193Â Â Â 1,527Â Total operating lease liabilitiesÂ $2,453Â Â $2,244Â SCHEDULE OF MATURITIES OF LEASE LIABILITIES Maturities of the Companyâ€™s lease liabilities are as follows (in thousands): Â SCHEDULE OF MATURITIES OF LEASE LIABILITIESÂ Year EndingÂ Operating LeasesÂ 2024 (remaining 6 months)Â Â 653Â 2025Â Â 1,446Â 2026Â Â 496Â Total lease paymentsÂ Â 2,595Â Less: Imputed interest/present value discountÂ Â (142) Present value of lease liabilitiesÂ $2,453Â X - ReferencesNo definition available. + Details Name: POLA_DisclosureOperatingLeasesAbstract Namespace Prefix: POLA_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionSchedule of supplemental balance sheet information [Table Text Block] + ReferencesNo definition available. + Details Name: POLA_ScheduleOfSupplementalBalanceSheetInformationTableTextBlock Namespace Prefix: POLA_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of lessee's lease cost. Includes, but is not limited to, interest expense for finance lease, amortization of right-of-use asset for finance lease, operating lease cost, short-term lease cost, variable lease cost and sublease income. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-4 + Details Name: us-gaap_LeaseCostTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of undiscounted cash flows of lessee's operating lease liability. Includes, but is not limited to, reconciliation of undiscounted cash flows to operating lease liability recognized in statement of financial position. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityMaturityTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 32 R22.htm IDEA: XBRL DOCUMENT v3.24.2.u1 SCHEDULE OF DISAGGREGATED NET SALES (Details) - USD ($) $ in Thousands 3 Months Ended 6 Months Ended Jun. 30, 2024 Jun. 30, 2023 Jun. 30, 2024 Jun. 30, 2023 Collaborative Arrangement and Arrangement Other than Collaborative [Line Items] Â Â Â Â Total net sales $ 4,660 $ 5,587 $ 6,434 $ 9,777 Telecommunications [Member] Â Â Â Â Collaborative Arrangement and Arrangement Other than Collaborative [Line Items] Â Â Â Â Total net sales 4,445 5,408 5,703 9,400 Government/Military [Member] Â Â Â Â Collaborative Arrangement and Arrangement Other than Collaborative [Line Items] Â Â Â Â Total net sales 163 131 622 324 Marine [Member] Â Â Â Â Collaborative Arrangement and Arrangement Other than Collaborative [Line Items] Â Â Â Â Total net sales 13 27 51 28 Other [Member] Â Â Â Â Collaborative Arrangement and Arrangement Other than Collaborative [Line Items] Â Â Â Â Total net sales 39 21 58 25 DC Power Systems [Member] Â Â Â Â Collaborative Arrangement and Arrangement Other than Collaborative [Line Items] Â Â Â Â Total net sales 4,475 5,439 6,041 9,520 Engineering And Tech Support Services [Member] Â Â Â Â Collaborative Arrangement and Arrangement Other than Collaborative [Line Items] Â Â Â Â Total net sales 38 31 125 54 Accessories [Member] Â Â Â Â Collaborative Arrangement and Arrangement Other than Collaborative [Line Items] Â Â Â Â Total net sales $ 147 $ 117 $ 268 $ 203 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 808 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479402/808-10-50-1 + Details Name: us-gaap_CollaborativeArrangementsAndNoncollaborativeArrangementTransactionsLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount, excluding tax collected from customer, of revenue from satisfaction of performance obligation by transferring promised good or service to customer. Tax collected from customer is tax assessed by governmental authority that is both imposed on and concurrent with specific revenue-producing transaction, including, but not limited to, sales, use, value added and excise. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 41 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-41Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 4: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 924 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 11.L) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479941/924-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-5Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 42 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-42Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-40Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-4 + Details Name: us-gaap_RevenueFromContractWithCustomerExcludingAssessedTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - Details Name: srt_MajorCustomersAxis=POLA_TelecommunicationsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_MajorCustomersAxis=POLA_GovernmentAndMilitaryMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_MajorCustomersAxis=POLA_MarineMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_MajorCustomersAxis=POLA_OtherMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ProductOrServiceAxis=POLA_DCPowerSystemsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ProductOrServiceAxis=POLA_EngineeringAndTechSupportServicesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ProductOrServiceAxis=POLA_AccessoriesMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 33 R23.htm IDEA: XBRL DOCUMENT v3.24.2.u1 SCHEDULE OF NET SALES BY GEOGRAPHICAL REGIONS (Details) - USD ($) $ in Thousands 3 Months Ended 6 Months Ended Jun. 30, 2024 Jun. 30, 2023 Jun. 30, 2024 Jun. 30, 2023 Total net sales $ 4,660 $ 5,587 $ 6,434 $ 9,777 UNITED STATES Â Â Â Â Total net sales 3,490 3,947 5,164 7,011 CANADA Â Â Â Â Total net sales 161 162 South Pacific Islands [Member] Â Â Â Â Total net sales 1,146 1,453 1,225 2,578 INDONESIA Â Â Â Â Total net sales 24 24 Africa [Member] Â Â Â Â Total net sales $ 26 26 JAPAN Â Â Â Â Total net sales Â Â 20 Europe and Middle East [Member] Â Â Â Â Total net sales Â Â $ 1 X - DefinitionAmount, excluding tax collected from customer, of revenue from satisfaction of performance obligation by transferring promised good or service to customer. Tax collected from customer is tax assessed by governmental authority that is both imposed on and concurrent with specific revenue-producing transaction, including, but not limited to, sales, use, value added and excise. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 41 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-41Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 4: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 924 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 11.L) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479941/924-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-5Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 42 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-42Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-40Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (a) -Publisher FASB -URI

https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-4 + Details Name: us-gaap_RevenueFromContractWithCustomerExcludingAssessedTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - Details Name: srt_StatementGeographicalAxis=country_US Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_StatementGeographicalAxis=country_CA Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_StatementGeographicalAxis=POLA_SouthPacificIslandsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_StatementGeographicalAxis=country_ID Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_StatementGeographicalAxis=srt_AfricaMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_StatementGeographicalAxis=country_JP Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_StatementGeographicalAxis=POLA_EuropeAndMiddleEastMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 34 R24.htm IDEA: XBRL DOCUMENT v3.24.2.u1 SCHEDULE OF INVENTORIES NET (Details) - USD ($) $ in Thousands Jun. 30, 2024 Dec. 31, 2023 Organization, Consolidation and Presentation of Financial Statements [Abstract] Â Â Raw materials $ 13,769 $ 14,313 Finished goods 2,007 2,209 Total Inventories $ 15,776 $ 16,522 X - DefinitionAmount before valuation and LIFO reserves of completed merchandise or goods expected to be sold within one year or 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(6)(a)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_InventoryFinishedGoods 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 before valuation and LIFO reserves of raw materials expected to be sold, or consumed within one year or 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(6)(a)(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_InventoryRawMaterials Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_OrganizationConsolidationAndPresentationOfFinancialStatementsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 35 R25.htm IDEA: XBRL DOCUMENT v3.24.2.u1 SCHEDULE OF RECONCILIATION OF THE PRODUCT WARRANT LIABILITY (Details) - USD ($) $ in Thousands 6 Months Ended 12 Months Ended Jun. 30, 2024 Dec. 31, 2023 Organization, Consolidation and Presentation of Financial Statements [Abstract] Â Â Balance at beginning of the period $ 600 $ 600 Payments (138) (469) Provision for warranties 138 469 Balance at end of the period $ 600 $ 600 X - DefinitionProvision for warranties. + ReferencesNo definition available. + Details Name: POLA_StandardProductWarrantyAccrualProvision Namespace Prefix: POLA_ Data Type: xbrli:monetaryItemType Balance Type: credit 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 - DefinitionAmount as of the balance sheet date of the aggregate standard product warranty liability. Does not include the balance for the extended product warranty liability. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 460 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Subparagraph (c)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482425/460-10-50-8Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 460 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Subparagraph (c)(5) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482425/460-10-50-8 + Details Name: us-gaap_StandardProductWarrantyAccrual Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of decrease in the standard product warranty accrual from payments made in cash or in kind to satisfy claims under the terms of the standard product warranty. Excludes extended product warranties. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 460 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Subparagraph (c)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482425/460-10-50-8 + Details Name: us-gaap_StandardProductWarrantyAccrualPayments Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration XML 36 R26.htm IDEA: XBRL DOCUMENT v3.24.2.u1 SCHEDULE OF DILUTED EARNINGS PER SHARE (Details) - shares 6 Months Ended Jun. 30, 2024 Jun. 30, 2023 Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items] Â Â Total 140,000 164,122 Share-Based Payment Arrangement, Option [Member] Â Â Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items] Â Â Total 140,000 140,000 Warrant [Member] Â Â Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items] Â Â Total 24,122 X - DefinitionSecurities (including those issuable pursuant to contingent stock agreements) that could potentially dilute basic earnings per share (EPS) or earnings per unit (EPU) in the future that were not included in the computation of diluted EPS or EPU because to do so would increase EPS or EPU amounts or decrease loss per share or unit amounts for the period presented. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1 + Details Name: us-gaap_AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesNo definition available. + Details Name: us-gaap_AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis=us-gaap_EmployeeStockOptionMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis=us-gaap_WarrantMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 37 R27.htm IDEA: XBRL DOCUMENT v3.24.2.u1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Details Narrative) - USD ($) 3 Months Ended 6 Months Ended 12 Months Ended Jun. 30, 2024 Jun. 30, 2023 Jun. 30, 2024 Jun. 30, 2023 Dec. 31, 2023 Mar. 31, 2024 Mar. 31, 2023 Dec. 31, 2022 Product Information [Line Items] Â Â Â Â Â Â Â Net Income (Loss) Attributable to Parent $ (501,000) $ 436,000 $ 1,641,000 $ 1,549,000 Â Â Â Â Cash 1,119,000 Â 1,119,000 Â $ 549,000 Â Â Â Borrowing capacity Â Â Â Â Â Â Stockholders equity 11,548,000 16,632,000 11,548,000 16,632,000 13,189,000 $ 11,047,000 $ 17,068,000 $ 18,181,000 Working capital 10,153,000 Â 10,153,000 Â Â Â Â Â Net sales 4,660,000 $ 5,587,000 6,434,000 $ 9,777,000 Â Â Â Â Inventory write down 0 Â 0 Â 0 Â Â Â Warranty reserve accrual $ 600,000 Â $ 600,000 Â $ 600,000 Â Â $ 600,000 Revenue from Contract with Customer Benchmark [Member] | Revenue from Rights Concentration Risk [Member] | Largest Customer One [Member] Â Â Â Â Â Â Â Product Information [Line Items] Â Â Â Â Â Â Â Concentration risk 40.00% 49.00% 42.00% 49.00% Â Â Â Â Revenue from Contract with Customer Benchmark [Member] | Revenue from Rights Concentration Risk [Member] | Largest Customer Two [Member] Â Â Â Â Â Â Â Product Information [Line Items] Â Â Â Â Â Â Â Concentration risk 27.00% 26.00% 20.00% 26.00% Â Â Â Â Revenue from Contract with Customer Benchmark [Member] | Revenue from Rights Concentration Risk [Member] | Largest Customer Three [Member] Â Â Â Â Â Â Â Product Information [Line Items] Â Â Â Â Â Â Â Concentration risk 22.00% Â 16.00% Â Â Â Â Â Accounts Receivable [Member] | Customer Concentration Risk [Member] | Largest Receivable Accounts One [Member] Â Â Â Â Â Â Â Product Information [Line Items] Â Â Â Â Â Â Â Concentration risk Â Â 80.00% Â 69.00% Â Â Â Accounts Receivable [Member] | Customer Concentration Risk [Member] | Largest Receivable Accounts Two [Member] Â Â Â Â Â Â Â Product Information [Line Items] Â Â Â Â Â Â Â Concentration risk Â Â 12.00% Â 16.00% Â Â Â Accounts Payable [Member] | Customer Concentration Risk [Member] | Largest Vendors Two [Member] Â Â Â Â Â Â Â Product Information [Line Items] Â Â Â Â Â Â Â Concentration risk Â Â 7.00% Â 10.00% Â Â Â Accounts Payable [Member] | Customer Concentration Risk [Member] | Largest Vendors Three [Member] Â Â Â Â Â Â Â Product Information [Line Items] Â Â Â Â Â Â Â Concentration risk Â Â 5.00% Â 5.00% Â Â Â Accounts Payable [Member] | Supplier Concentration Risk [Member] | Largest Vendors One [Member] Â Â Â Â Â Â Â Product Information [Line Items] Â Â Â Â Â Â Â Concentration risk Â Â 48.00% Â 30.00% Â Â Â Sales to Telecommunications Customers [Member] | Revenue from Contract with Customer Benchmark [Member] | Revenue from Rights Concentration Risk [Member] Â Â Â Â Â Â Â Product Information [Line Items] Â Â Â Â Â Â Â Concentration risk 95.00% 97.00% 89.00% 96.00% Â Â Â Â Sales To International Customers [Member] | Revenue from Contract with Customer Benchmark [Member] | Revenue from Rights Concentration Risk [Member] Â Â Â Â Â Â Â Product Information [Line Items] Â Â Â Â Â Â Â Concentration risk 25.00% 29.00% 20.00% 28.00% Â Â Â Â International Sales [Member] Â Â Â Â Â Â Â Product Information [Line Items] Â Â Â Â Â Â Â Net sales $ 1,170,000 $ 1,641,000 $ 1,269,000 $ 2,766,000 Â Â Â Â X - DefinitionLine of credit borrowing capacity. + ReferencesNo definition available. + Details Name: POLA_LineOfCreditBorrowingCapacity Namespace Prefix: POLA_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionWorking capital. + ReferencesNo definition available. + Details Name: POLA_WorkingCapital Namespace Prefix: POLA_ 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. 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 - 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 - DefinitionAmount of loss from reductions in inventory due to subsequent measurement adjustments, including, but not limited to, physical deterioration, obsolescence, or changes in price levels. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 330 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483080/330-10-50-2 + Details Name: us-gaap_InventoryWriteDown Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe portion of profit or loss for the period, net of income taxes, which is attributable to the parent. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-6Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-1Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-8Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference 17: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-10Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name 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 - 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 - DefinitionAmount, excluding tax collected from customer, of revenue from satisfaction of performance obligation by transferring promised good or service to customer. Tax collected from customer is tax assessed by governmental authority that is both imposed on and concurrent with specific revenue-producing transaction, including, but not limited to, sales, use, value added and excise. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 41 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-41Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 4: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 924 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 11.L) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479941/924-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-5Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 42 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-42Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-40Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-4 + Details Name: us-gaap_RevenueFromContractWithCustomerExcludingAssessedTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount as of the balance sheet date of the aggregate standard product warranty liability. Does not include the balance for the extended product warranty liability. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 460 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Subparagraph (c)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482425/460-10-50-8Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 460 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Subparagraph (c)(5) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482425/460-10-50-8 + Details Name: us-gaap_StandardProductWarrantyAccrual Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of equity (deficit) attributable to parent. Excludes temporary equity and equity attributable to noncontrolling interest. + 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://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(31)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 5: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2Reference 8: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 11: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 12: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 13: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 14: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SAB Topic 4.E) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480418/310-10-S99-2 + Details Name: us-gaap_StockholdersEquity Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - Details Name: us-gaap_ConcentrationRiskByBenchmarkAxis=us-gaap_RevenueFromContractWithCustomerMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_ConcentrationRiskByTypeAxis=us-gaap_RevenueFromRightsConcentrationRiskMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_MajorCustomersAxis=POLA_LargestCustomerOneMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_MajorCustomersAxis=POLA_LargestCustomerTwoMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_MajorCustomersAxis=POLA_LargestCustomerThreeMember 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: X - Details Name: us-gaap_ConcentrationRiskByTypeAxis=us-gaap_CustomerConcentrationRiskMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_MajorCustomersAxis=POLA_LargestReceivableAccountsOneMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_MajorCustomersAxis=POLA_LargestReceivableAccountsTwoMember 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=POLA_LargestVendorsTwoMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_MajorCustomersAxis=POLA_LargestVendorsThreeMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_ConcentrationRiskByTypeAxis=us-gaap_SupplierConcentrationRiskMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_MajorCustomersAxis=POLA_LargestVendorsOneMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ProductOrServiceAxis=POLA_SalesToTelecommunicationsCustomersMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ProductOrServiceAxis=POLA_SalesToInternationalCustomersMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_StatementGeographicalAxis=POLA_InternationalSalesMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 38 R28.htm IDEA: XBRL DOCUMENT v3.24.2.u1 SCHEDULE OF PROPERTY AND EQUIPMENT (Details) - USD ($) $ in Thousands Jun. 30, 2024 Dec. 31, 2023 Property, Plant and Equipment [Line Items] Â Â Total property and equipment, cost $ 4,512 $ 4,494 Less: accumulated depreciation and amortization (4,271) (4,150) Property and equipment, net 241 344 Furniture and Fixtures [Member] Â Â Property, Plant and Equipment [Line Items] Â Â Total property and equipment, cost 71 71 Machinery and Equipment [Member] Â Â Property, Plant and Equipment [Line Items] Â Â Total property and equipment, cost 3,583 3,565 Vehicles [Member] Â Â Property, Plant and Equipment [Line Items] Â Â Total property and equipment, cost 177 177 Leasehold Improvements [Member] Â Â Property, Plant and Equipment [Line Items] Â Â Total property and equipment, cost 390 390 Office Equipment [Member] Â Â Property, Plant and Equipment [Line Items] Â Â Total property and equipment, cost 185 185 Software Development [Member] Â Â Property, Plant and Equipment [Line Items] Â Â Total property and equipment, cost $ 106 $ 106 X - DefinitionAmount of accumulated depreciation, depletion and amortization for physical assets used in the normal conduct of business to produce goods and services. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(8)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(14)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 360 -SubTopic 10 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1 + Details Name: us-gaap_AccumulatedDepreciationDepletionAndAmortizationPropertyPlantAndEquipment Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount before accumulated depreciation, depletion and amortization of physical assets used in the normal conduct of business and not intended for resale. Examples include, but are not limited to, land, buildings, machinery and equipment, office equipment, and furniture and fixtures. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(13)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 360 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1 + Details Name: us-gaap_PropertyPlantAndEquipmentGross Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-7A + Details Name: us-gaap_PropertyPlantAndEquipmentLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration 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 - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=us-gaap_FurnitureAndFixturesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=us-gaap_MachineryAndEquipmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=us-gaap_VehiclesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=us-gaap_LeaseholdImprovementsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=us-gaap_OfficeEquipmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=us-gaap_SoftwareDevelopmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 39 R29.htm IDEA: XBRL DOCUMENT v3.24.2.u1 PROPERTY AND EQUIPMENT (Details Narrative) - USD ($) $ in Thousands 3 Months Ended 6 Months Ended Jun. 30, 2024 Jun. 30, 2023 Jun. 30, 2024 Jun. 30, 2023 Property, Plant and Equipment [Abstract] Â Â Â Â Depreciation and amortization expense $ 55 $ 110 $ 121 $ 226 Depreciation expenses $ 53 $ 125 $ 116 $ 220 X - DefinitionThe amount of expense recognized in the current period that reflects the allocation of the cost of tangible assets over the assets' useful lives. Includes production and non-production related depreciation. + 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 -Name Accounting Standards Codification -Topic 360 -SubTopic 10 -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1 + Details Name: us-gaap_Depreciation 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 - ReferencesNo definition available. + Details Name: us-gaap_PropertyPlantAndEquipmentAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 40 R30.htm IDEA: XBRL DOCUMENT v3.24.2.u1 SCHEDULE OF NOTES PAYABLE (Details) - Nonrelated Party [Member] - USD ($) $ in Thousands Jun. 30, 2024 Dec. 31, 2023 Defined Benefit Plan Disclosure [Line Items] Â Â Total Equipment Notes Payable $ 16 $ 64 Less current portion (16) (64) Notes Payable, Noncurrent portion $ 0 $ 0 X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesNo definition available. + Details Name: us-gaap_DefinedBenefitPlanDisclosureLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration 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 - DefinitionSum of the carrying values as of the balance sheet date of the portions of long-term notes payable due within one year or the operating cycle if longer. + 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_NotesPayableCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=us-gaap_NonrelatedPartyMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 41 R31.htm IDEA: XBRL DOCUMENT v3.24.2.u1 NOTES PAYABLE, RELATED PARTY (Details Narrative) - Related Party [Member] - USD ($) $ in Thousands 12 Months Ended Dec. 31, 2023 Apr. 30, 2025 Oct. 31, 2024 Aug. 31, 2024 Jun. 30, 2024 Debt Instrument [Line Items] Â Â Â Â Â Notes payable $ 260 Â Â Â Â Interest rate 1.00% Â Â Â Â Notes payable $ 257 Â Â Â $ 258 Subsequent Event [Member] Â Â Â Â Â Debt Instrument [Line Items] Â Â Â Â Â Notes payable Â $ 160 $ 28 $ 72 Â Minimum [Member] Â Â Â Â Â Debt Instrument [Line Items] Â Â Â Â Â Debt term 5 years Â Â Â Â Maximum [Member] Â Â Â Â Â Debt Instrument [Line Items] Â Â Â Â Â Debt term 7 years Â Â Â Â X - DefinitionReflects the effective interest rate as of the balance sheet date on interest-bearing trade payables. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482925/835-30-45-2 + Details Name: us-gaap_AccountsPayableInterestBearingInterestRate Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482949/835-30-55-8Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(f)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.12-04(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-3Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 5: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69B -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69BReference 6: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69C -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69CReference 7: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69E -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69EReference 8: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69F -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69FReference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 11: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1D -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1DReference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1D -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1DReference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1D -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1DReference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (b)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1I -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1IReference 26: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482925/835-30-45-2Reference 27: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482900/835-30-50-1 + Details Name: us-gaap_DebtInstrumentLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionPeriod of time between issuance and maturity of debt instrument, 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_DebtInstrumentTerm Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration 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 - DefinitionSum of the carrying values as of the balance sheet date of the portions of long-term notes payable due within one year or the operating cycle if longer. + 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_NotesPayableCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=us-gaap_RelatedPartyMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_SubsequentEventTypeAxis=us-gaap_SubsequentEventMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_RangeAxis=srt_MinimumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_RangeAxis=srt_MaximumMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 42 R32.htm IDEA: XBRL DOCUMENT v3.24.2.u1 NOTES PAYABLE (Details Narrative) - Equipment [Member] - Several Financing Agreements [Member] - Nonrelated Party [Member] $ in Thousands 6 Months Ended Jun. 30, 2024 USD ($) Debt Instrument [Line Items] Â Debt maturity mature between September 2023 and July 2024 Monthly payments of principal and interest $ 8 Minimum [Member] Â Debt Instrument [Line Items] Â Debt term 2 years Interest rate 1.90% Maximum [Member] Â Debt Instrument [Line Items] Â Debt term 5 years Interest rate 6.90% X - DefinitionContractual interest rate for funds borrowed, under the debt agreement. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(a)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B + Details Name: us-gaap_DebtInstrumentInterestRateStatedPercentage Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482949/835-30-55-8Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(f)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef

-Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.12-04(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-3Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 5: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69B -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69BReference 6: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69C -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69CReference 7: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69E -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69EReference 8: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69F -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69FReference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 11: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1D -Subparagraph (a) -Publisher FASB -URI 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https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (b)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1I -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1IReference 26: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482925/835-30-45-2Reference 27: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482900/835-30-50-1 + Details Name: us-gaap_DebtInstrumentLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionDescription of the maturity date of the debt instrument including whether the debt matures serially and, if so, a brief description of the serial maturities. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(a)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_DebtInstrumentMaturityDateDescription Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of the required periodic payments including both interest and principal payments. + 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 942 -SubTopic 470 -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477734/942-470-50-3 + Details Name: us-gaap_DebtInstrumentPeriodicPayment Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionPeriod of time between issuance and maturity of debt instrument, 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_DebtInstrumentTerm Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=us-gaap_EquipmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_TypeOfArrangementAxis=POLA_SeveralFinancingAgreementsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=us-gaap_NonrelatedPartyMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_RangeAxis=srt_MinimumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_RangeAxis=srt_MaximumMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 43 R33.htm IDEA: XBRL DOCUMENT v3.24.2.u1 LINE OF CREDIT (Details Narrative) - USD ($) 6 Months Ended 12 Months Ended Sep. 30, 2020 Jun. 30, 2024 Jun. 30, 2023 Dec. 31, 2023 Debt Instrument [Line Items] Â Â Â Â Proceeds from lines of credit Â $ 445,000 $ 3,044,000 Â Pinnacle Bank [Member] | Loan and Security Agreement [Member] Â Â Â Â Debt Instrument [Line Items] Â Â Â Â Line of credit facility maximum borrowing capacity $ 7,500 Â Â Â Line of credit facility description (a) 85% of the aggregate net face amount of the Companyâ€™s accounts receivable and other contract rights and receivables, plus (b) the lesser of (i) 40% of the aggregate eligible inventory value of eligible inventory or (ii) $4.0 million, plus (c) up to $146 collateralized by certain equipment. Â Â Â Line of credit facility, expiration date Sep. 30, 2024 Â Â Â Line of credit Â 4,683,000 Â $ 4,238,000 Proceeds from lines of credit Â 445,000 Â Â Line of credit facility, remaining borrowing capacity Â $ 643,000 Â Â Line of credit facility, fee percentage Â 1.125% Â Â Pinnacle Bank [Member] | Loan and Security Agreement [Member] | Standard Interest Rate [Member] Â Â Â Â Debt Instrument [Line Items] Â Â Â Â Line of credit facility, interest rate percentage Â 9.75% Â 9.75% Pinnacle Bank [Member] | Loan and Security Agreement [Member] | Standard Interest Rate [Member] | Maximum [Member] Â Â Â Â Debt Instrument [Line Items] Â Â Â Â Line of credit facility, interest rate percentage Â 3.75% Â Â Pinnacle Bank [Member] | Loan and Security Agreement [Member] | Inventory Interest Rate [Member] Â Â Â Â Debt Instrument [Line Items] Â Â Â Â Line of credit facility, interest rate percentage Â 10.75% Â 10.75% Pinnacle Bank [Member] | Loan and Security Agreement [Member] | Inventory Interest Rate [Member] | Maximum [Member] Â Â Â Â Debt Instrument [Line Items] Â Â Â Â Line of credit facility, interest rate percentage Â 4.75% Â Â Pinnacle Bank [Member] | Loan and Security Agreement [Member] | Prime Rate [Member] | Standard Interest Rate [Member] Â Â Â Â Debt Instrument [Line Items] Â Â Â Â Line of credit facility, interest rate percentage Â 1.25% Â Â Pinnacle Bank [Member] | Loan and Security Agreement [Member] | Prime Rate [Member] | Inventory Interest Rate [Member] Â Â Â Â Debt Instrument [Line Items] Â Â Â Â Line of credit facility, interest rate percentage Â 2.25% Â Â X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482949/835-30-55-8Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(f)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.12-04(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-3Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 5: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69B -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69BReference 6: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69C -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69CReference 7: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69E -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69EReference 8: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69F -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69FReference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 11: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 13: http://www.xbrl.org/2003/role/disclosureRef 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-Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1IReference 26: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482925/835-30-45-2Reference 27: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482900/835-30-50-1 + Details Name: us-gaap_DebtInstrumentLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - 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 - DefinitionThe fee, expressed as a percentage of the line of credit facility, for the line of credit facility regardless of whether the facility has been used. + ReferencesNo definition available. + Details Name: us-gaap_LineOfCreditFacilityCommitmentFeePercentage Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionDescription of the terms of a credit facility arrangement. Terms typically include interest rate, collateral required, guarantees required, repayment requirements, and restrictions on use of assets and activities of the entity. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481544/470-10-50-6Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LineOfCreditFacilityDescription Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration 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 - DefinitionThe effective interest rate during the reporting period. + 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_LineOfCreditFacilityInterestRateDuringPeriod Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType 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 of borrowing capacity currently available under the credit facility (current borrowing capacity less the amount of borrowings outstanding). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481544/470-10-50-6Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LineOfCreditFacilityRemainingBorrowingCapacity Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of 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 - Details Name: us-gaap_CreditFacilityAxis=POLA_PinnacleBankMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_TypeOfArrangementAxis=POLA_LoanAndSecurityAgreementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_LongtermDebtTypeAxis=POLA_StandardInterestRateMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_RangeAxis=srt_MaximumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_LongtermDebtTypeAxis=POLA_InventoryInterestRateMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_VariableRateAxis=us-gaap_PrimeRateMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 44 R34.htm IDEA: XBRL DOCUMENT v3.24.2.u1 SCHEDULE OF STOCK OPTION ACTIVITY (Details) 6 Months Ended Jun. 30, 2024 $ / shares shares Share-Based Payment Arrangement [Abstract] Â Number of options, outstanding, beginning balance | shares 140,000 Weighted average exercise price, outstanding, beginning balance | $ / shares $ 5.22 Number of options, granted | shares Weighted average exercise price, granted | $ / shares Number of options, exercised ,forfeited, expired | shares Weighted average exercise price, exercised ,forfeited, expired | $ / shares Number of options, outstanding, ending balance | shares 140,000 Weighted average exercise price, outstanding, ending balance | $ / shares $ 5.22 Number of options, exercisable, ending balance | shares 140,000 Weighted average exercise price,exercisable, ending balance | $ / shares $ 5.22 X - ReferencesNo definition available. + Details Name: us-gaap_DisclosureOfCompensationRelatedCostsSharebasedPaymentsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration 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 - 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 - DefinitionNumber of options outstanding, including both vested and non-vested options. + 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_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant 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 - DefinitionWeighted average price at which option holders acquired shares when converting their stock options into shares. + 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)(02) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsExercisesInPeriodWeightedAverageExercisePrice Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionWeighted average price at which grantees could have acquired the underlying shares with respect to stock options of the plan that expired. + 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)(04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementsByShareBasedPaymentAwardOptionsExpirationsInPeriodWeightedAverageExercisePrice Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionWeighted average per share amount at which grantees can acquire shares of common stock by exercise of options. + 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_ShareBasedCompensationArrangementsByShareBasedPaymentAwardOptionsGrantsInPeriodWeightedAverageExercisePrice Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionNumber of share options (or share units) exercised during the current 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://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 5: 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_StockIssuedDuringPeriodSharesStockOptionsExercised Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration XML 45 R35.htm IDEA: XBRL DOCUMENT v3.24.2.u1 STOCK OPTIONS (Details Narrative) - USD ($) 6 Months Ended 12 Months Ended Jun. 30, 2024 Dec. 31, 2023 Jul. 08, 2016 Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Â Â Â Outstanding options 140,000 140,000 Â Intrinsic value outstanding $ 0 Â Â December 2027 [Member] Â Â Â Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Â Â Â Option share to be expire 30,000 30,000 Â April 2028 [Member] Â Â Â Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Â Â Â Option share to be expire 110,000 110,000 Â Minimum [Member] Â Â Â Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Â Â Â Exercise prices $ 4.84 $ 4.84 Â Maximum [Member] Â Â Â Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Â Â Â Exercise prices $ 5.60 $ 5.60 Â 2016 Omnibus Incentive Plan [Member] Â Â Â Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Â Â Â Number of shares authorized Â Â 1,754,385 Maximum number of shares available for issuance Â Â 350,877 X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 35 -Paragraph 1D -Publisher FASB -URI https://asc.fasb.org/1943274/2147480483/718-10-35-1DReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 35 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480483/718-10-35-3Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(01) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(02) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(03) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(01) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(02) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(03) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (e)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (e)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(iv) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 28: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(v) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - 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 difference between the maximum number of shares (or other type of equity) authorized for issuance under the plan (including the effects of amendments and adjustments), and the sum of: 1) the number of shares (or other type of equity) already issued upon exercise of options or other equity-based awards under the plan; and 2) shares (or other type of equity) reserved for issuance on granting of outstanding awards, net of cancellations and forfeitures, if applicable. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef - Name Accounting Standards Codification -Topic 718 -SubTopic 10 -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardNumberOfSharesAvailableForGrant Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionNumber of options or other stock instruments for which the right to exercise has lapsed under the terms of the plan agreements. + 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)(04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsExpirationsInPeriod Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionAmount by which the current fair value of the underlying stock exceeds the exercise price of options outstanding. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 718 -SubTopic 10 -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingIntrinsicValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit 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 - DefinitionWeighted-average exercise price, at which grantee can acquire shares reserved for issuance, for fully vested and expected to vest options outstanding. 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_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingWeightedAverageExercisePrice Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - Details Name: us-gaap_AwardDateAxis=POLA_DecemberTwoThosandTwentySevenMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardDateAxis=POLA_AprilTwoThousandTwentyEightMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_RangeAxis=srt_MinimumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_RangeAxis=srt_MaximumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PlanNameAxis=POLA_TwoThousandSixteenOmnibusIncentivePlanMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 46 R36.htm IDEA: XBRL DOCUMENT v3.24.2.u1 STOCK WARRANTS (Details Narrative) - shares Jun. 30, 2024 Dec. 31, 2023 Nov. 09, 2023 Jul. 07, 2020 Stock Warrants Â Â Â Â Warrants outstanding 0 0 Â 24,122 Exchange of warrants Â Â 12,062 Â X - ReferencesNo definition available. + Details Name: POLA_DisclosureStockWarrantsAbstract Namespace Prefix: POLA_ 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 X - DefinitionNumber of warrants or rights outstanding. + ReferencesNo definition available. + Details Name: us-gaap_ClassOfWarrantOrRightOutstanding Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant XML 47 R37.htm IDEA: XBRL DOCUMENT v3.24.2.u1 SCHEDULE OF RENT EXPENSE AND SUPPLEMENTAL CASH FLOW INFORMATION (Details) - USD ($) $ in Thousands 6 Months Ended Jun. 30, 2024 Jun. 30, 2023 Operating Leases Â Â Operating lease cost $ 597 $ 499 Weighted average remaining lease term - operating leases (in years) 1 year 10 months 24 days 1 year 4 months 24 days Average discount rate - operating leases 6.13% 6.13% X - ReferencesNo definition available. + Details Name: POLA_DisclosureOperatingLeasesAbstract Namespace Prefix: POLA_ 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 - DefinitionWeighted average discount rate for operating lease calculated at point in time. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 53 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479589/842-20-55-53Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (g)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-4 + Details Name: us-gaap_OperatingLeaseWeightedAverageDiscountRatePercent Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionWeighted average remaining lease term for operating lease, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 53 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479589/842-20-55-53Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-4 + Details Name: us-gaap_OperatingLeaseWeightedAverageRemainingLeaseTerm1 Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: instant XML 48 R38.htm IDEA: XBRL DOCUMENT v3.24.2.u1 SCHEDULE OF RENT EXPENSE AND SUPPLEMENTAL CASH FLOW INFORMATION (Details) (Parenthetical) - USD ($) $ in Thousands 6 Months Ended Jun. 30, 2024 Jun. 30, 2023 Operating lease cost $ 597 $ 499 General and Administrative Expense [Member] Â Â Operating lease cost 78 64 Cost of Sales [Member] Â Â Operating lease cost $ 519 $ 435 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 - Details Name: us-gaap_IncomeStatementLocationAxis=us-gaap_GeneralAndAdministrativeExpenseMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_IncomeStatementLocationAxis=us-gaap_CostOfSalesMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 49 R39.htm IDEA: XBRL DOCUMENT v3.24.2.u1 SCHEDULE OF SUPPLEMENTAL BALANCE SHEET INFORMATION (Details) - USD ($) $ in Thousands Jun. 30, 2024 Dec. 31, 2023 Jun. 30, 2023 Operating Leases Â Â Â Long-term operating right-of-use assets, net of accumulated amortization of $1,338 and $2,510, respectively $ 2,239 $ 2,818 $ 2,178 Short-term operating lease liabilities 1,260 1,124 717 Long-term operating lease liabilities 1,193 $ 1,856 1,527 Total operating lease liabilities $ 2,453 Â $ 2,244 X - ReferencesNo definition available. + Details Name: POLA_DisclosureOperatingLeasesAbstract Namespace Prefix: POLA_ 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 50 R40.htm IDEA: XBRL DOCUMENT v3.24.2.u1 SCHEDULE OF SUPPLEMENTAL BALANCE SHEET INFORMATION (Details) (Parenthetical) - USD ($) $ in Thousands Jun. 30, 2024 Jun. 30, 2023 Operating Leases Â Â Accumulated amortization of right-of-use assets $ 1,338 $ 2,510 X - ReferencesNo definition available. + Details Name: POLA_DisclosureOperatingLeasesAbstract Namespace Prefix: POLA_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAccumulated amortization of right-of-use assets. + ReferencesNo definition available. + Details Name: POLA_OperatingLeaseRightOfUseAssetAccumulatedAmortization Namespace Prefix: POLA_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant XML 51 R41.htm IDEA: XBRL DOCUMENT v3.24.2.u1 SCHEDULE OF MATURITIES OF LEASE LIABILITIES (Details) - USD ($) $ in Thousands Jun. 30, 2024 Jun. 30, 2023 Operating Leases Â Â 2024 (remaining 6 months) $ 653 Â 2025 1,446 Â 2026 496 Â Total lease payments 2,595 Â Less: Imputed interest/present value discount (142) Â Present value of lease liabilities $ 2,453 $ 2,244 X - ReferencesNo definition available. + Details Name: POLA_DisclosureOperatingLeasesAbstract Namespace Prefix: POLA_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of lessee's undiscounted obligation for lease payment for operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsDue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payment for operating lease to be paid in next fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueNextTwelveMonths Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payment for operating lease to be paid in second fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueYearTwo Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payment for operating lease having initial or remaining lease term in excess of one year to be paid in remainder of current fiscal year. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsRemainderOfFiscalYear Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payments in excess of discounted obligation for lease payments for operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityUndiscountedExcessAmount Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - 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 52 R42.htm IDEA: XBRL DOCUMENT v3.24.2.u1 OPERATING LEASES (Details Narrative) - USD ($) $ in Thousands 3 Months Ended 6 Months Ended Jun. 30, 2024 Jun. 30, 2023 Jun. 30, 2024 Jun. 30, 2023 SEC Schedule, 12-28, Real Estate Companies, Investment in Real Estate and Accumulated Depreciation [Line Items] Â Â Â Â Lease payments, year one $ 1,446 Â $ 1,446 Â Lease payments, year two 496 Â 496 Â Rent expense 399 $ 362 799 $ 649 Lease Three [Member] Â Â Â Â SEC Schedule, 12-28, Real Estate Companies, Investment in Real Estate and Accumulated Depreciation [Line Items] Â Â Â Â lease payments Â Â $ 25 Â Warehouse [Member] Â Â Â Â SEC Schedule, 12-28, Real Estate Companies, Investment in Real Estate and Accumulated Depreciation [Line Items] Â Â Â Â Operating lease, expiration date Â Â The first lease expired February 28, 2023, and was extended beginning March 1, 2023 to February 28, 2026. Â Office Facilities [Member] Â Â Â Â SEC Schedule, 12-28, Real Estate Companies, Investment in Real Estate and Accumulated Depreciation [Line Items] Â Â Â Â Operating lease, expiration date Â Â The second lease expired August 31, 2023, and was extended beginning September 1, 2023 to August 31, 2026. Â Warehouse And Office Facilities [Member] Â Â Â Â SEC Schedule, 12-28, Real Estate Companies, Investment in Real Estate and Accumulated Depreciation [Line Items] Â Â Â Â Lease payments, year one 89 Â $ 89 Â Lease payments, year two 111 Â 111 Â Lease payments, year three 125 Â 125 Â lease payments Â Â 3,896 Â Operating lease, assets and liabilities $ 3,578 Â $ 3,578 Â X - DefinitionOperating lease assets liability net. + ReferencesNo definition available. + Details Name: POLA_OperatingLeaseAssetsLiabilityNet Namespace Prefix: POLA_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 970 -SubTopic 360 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.12-28(Column F)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478979/970-360-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 970 -SubTopic 360 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.12-28(Column E)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478979/970-360-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 970 -SubTopic 360 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.12-28(Column D)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478979/970-360-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 970 -SubTopic 360 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.12-28(Column C)) -Publisher

FASB -URI https://asc.fasb.org/1943274/2147478979/970-360-S99-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 970 -SubTopic 360 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.12-28(Column I)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478979/970-360-S99-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 970 -SubTopic 360 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.12-28(Column A)(Footnote 2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478979/970-360-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 970 -SubTopic 360 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.12-28(Column B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478979/970-360-S99-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 970 -SubTopic 360 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.12-28(Column G)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478979/970-360-S99-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 970 -SubTopic 360 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.12-28(Column H)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478979/970-360-S99-1 + Details Name: srt_RealEstateAndAccumulatedDepreciationLineItems Namespace Prefix: srt_ Data Type: xbrli:stringItemType Balance Type: none: duration X - DefinitionDescription of lessee's operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 3 - Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-3 + Details Name: us-gaap_LesseeOperatingLeaseDescription Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of lessee's undiscounted obligation for lease payment for operating lease to be paid in next fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueNextTwelveMonths Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payment for operating lease to be paid in third fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueThereafter Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payment for operating lease to be paid in second fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueYearTwo Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of 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 X - DefinitionCash payments to lessor's for use of assets under operating leases. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (g) - SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-25 + Details Name: us-gaap_PaymentsForRent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - Details Name: us-gaap_LeaseContractualTermAxis=POLA_LeaseThreeMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_MortgageLoansOnRealEstateDescriptionTypeOfPropertyAxis=srt_WarehouseMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_MortgageLoansOnRealEstateDescriptionTypeOfPropertyAxis=POLA_OfficeFacilitiesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_MortgageLoansOnRealEstateDescriptionTypeOfPropertyAxis=POLA_WarehouseAndOfficeFacilitiesMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 53 R43.htm IDEA: XBRL DOCUMENT v3.24.2.u1 EMPLOYEE RETENTION CREDITS (Details Narrative) - USD ($) $ / shares in Units, $ in Thousands 6 Months Ended Jun. 30, 2024 May 01, 2024 Dec. 31, 2023 Dec. 31, 2021 Employee Retention Credits Â Â Â Â Employee retention credit wages percentage 70.00% Â Â Â Employee retention credit per shares $ 7 Â Â Â Expenses of employee retention credit Â Â Â $ 2,000 Employee retention credit receivable $ 2,000 $ 2,000 Â X - ReferencesNo definition available. + Details Name: POLA_DisclosureEmployeeRetentionCreditsAbstract Namespace Prefix: POLA_ Data Type: xbrli:stringItemType Balance Type: na: duration X - DefinitionEmployee retention credit receivable. + ReferencesNo definition available. + Details Name: POLA_EmployeeRetentionCreditReceivable Namespace Prefix: POLA_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionEmployee retention credits per shares. + ReferencesNo definition available. + Details Name: POLA_EmployeeRetentionCreditsPerShares Namespace Prefix: POLA_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionEmployee retention credits wages percentage. + ReferencesNo definition available. + Details Name: POLA_EmployeeRetentionCreditsWagesPercentage Namespace Prefix: POLA_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionExpenses of employee retention credit. + ReferencesNo definition available. + Details Name: POLA_ExpensesOfEmployeeRetentionCredit Namespace Prefix: POLA_ Data Type: xbrli:monetaryItemType Balance Type: na Period Type: instant EXCEL 54 Financial_Report.xlsx IDEA: XBRL DOCUMENT begin 644 Financial_Report.xlsx M4$L#!!0 (.R!#ED'04UB@0 +$ 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 " #L@0Y9&$%U*N\ K @ $0 &1O8U!R;W!S+V-O&ULS9+! M3L,P#(9?!>7>NLD&0E'7"X@32$A, G&+'&^+:-HH,6KW]J1EZX3@ 3C&_O/Y ML^0:@\8^TG/L T5VE*Y&WW9)8]B(W/0 D/Y$TJ'\C'L(!C _, MGD!5U0UX8F,-&YB 15B(HJDM:HQDN(\GO,4%'SYC.\,L K7DJ>,$LI0@FFEB M.(YM#1? !&.*/GT7R"[$N?HG=NZ ."7'Y);4, SEL)IS>0<);T^/+ _.ZA>L2 MFPXI_TI.\S'01IPGOZ[N[K:VE>I]&UL[5I;<]HX%'[OK]!X9_9M"\8V@;:T$W-I=MNTF83M M3A^%$5B-;'EDD81_OTV23;J;/ 0LZ?O.14?GZ#AY\^XN8NB&B)3R M>+]O6N[!3+ MUES@6QHO(];JM-O=5H1I;*$81V1@?5XL:$#05%%:;U\@M.4?,_@5RU2-9:,! M$U=!)KF(M/+Y;,7\VMX^9< I.ATR@6XP&U@@?\YOI^1.6HCA5,+$P&IG/U9K MQ]'22(""R7V4!;I)]J/3%0@R#3LZG5C.=GSVQ.V?C,K:=#1M&N#C\7@XMLO2 MBW A(5M>5 TR M6'!VULS2 Y9>*?IUE!K9';O=05SP6.XYB1'~QL4$UFG2&98T1G*=D 4. #?$ MT4Q0? *!!MHK@PI+27)#6SRFU4!H(FLB!]4>"(<7K;YH] M5Z%82=J$^!!&&N*<<^9ST6S[!Z5&T?95O-RCEU@5 9<8WS2J-2S%UGB5P/&M MG#P=$Q+-E L&08:7)"82J3E^34@3_BNEVOZKR2.FJW"$2M"/F(9 M-AIRM1:!MG&IA&!:$L;1>$[2M!'\6:PUDSY@R.S-D77.UI$.$9)>-T(^8LZ+ MD!&_'H8X2IKMHG%8!/V>7L-)P>B"RV;]N'Z&U3-L+ ([W1)072N0/]J<_Z3(T M!Z.:60F]A%9JGZJ'-#ZH'C(*!?&Y'C[E>G@*-Y;&O%"N@GL!]':-*K^(+ M.7\N?<^E[[GT/:'2MSADR4RU3393>* M$IY"&V[I4_5*E=? EK[DHN#Q;Y.FOH70^+, Y/%_GM,T+,T.WF)&Y M"M-2D&_#^>G%>!KB.=D$N7V85VWGV-'1^^?!4;"C[SR6'<>(\J(AL]&&F, _# M0X=Y>U^89Y7&4#04;6RL)"Q&MV"XU_$L%.!D8"V@!X.O40+R4E5@,5O& RN0 MHGQ,C$7H<.>77%_CT9+CVZ9EM6ZO*7<9;2)2.<)IF!-GJ\K>9;'!51W/55OR ML+YJ/;053L_^6:W(GPP13A8+$DACE!>F2J+S&5.^YRM)Q%4XOT4SMA*7&+SC MYL=Q3E.X$G:V#P(RN;LYJ7IE,6>F\M\M# DL6XA9$N)-7>W5YYNTB42%(JP# 4A M%W+C[^^3:G>,U_HL@6V$5#)DU1?*0XG!/3-R0]A4)?.NVB8+A=OB5,V[&KXF M8$O#>FZ=+2?_VU[4/;07/4;SHYG@'K.' MYA,L0Z1^P7V*BH 1JV*^NJ]/^26<.[1(\8$@F_S6VZ3VW> ,? -2K6J5D*Q$_ M2P=\'Y(&8XQ;]#1?CQ1BK::QK<;:.,0QY@%CS#*%F.-^'19H:,]6+K#F-"F]! MU4#E/]O4#6CV#30,9FV-J/D3@H\W[O#;#"Q([A[8N_ 5!+ P04 M" #L@0Y967@1I?D% "O'P & 'AL+W=OOT+'>KKT+V)()2;J$.T*3+EN:T)"UU^WV0;$%^&I5)8A M^>_WRC9VFI-?&%?W0X/![P\]DBP_6*=KJ;ZE"R$T>8RC)#WK++1>OG.[B7F8=(:G^7L3-3R5F8["1$P4 M2;,XYNKI7$1R? =:AG=B*O1?RXF"(Z=*"<)8)&DH$Z+$ M[*PSHN_&GF<*\C,^AV*=/GM-#,J#E- _P55PUG%-BT0D?&TB./Q9B;&((I,$ M[?A>AG;J[S2%SU]OTB]S> (!YX*D8R^A+&.C%6>>X0P(QXUFD[^3Z=U$"'9H\ M7T9I_C]9%^?V^QWB9ZF6<5D,+8C#I/C+\N.>%XP:"A@90%[44";OL$K'_*> M;#4R771)FS(6@?_3-Z2+6":?>OK8>*A+X] MP5R+[] (E]\59!RZV5*B5Z Q__84.W-]L>#\I[?8?@7;Q]*'[Z6?P66JR?W3 M4MA(\7+J=C_9D-"J/9$.*Z1#M$TCX ERILN(SVU,>/V,1ZFM*\9HV9Y0@PIJ ML-LX?NM!D_[Q&Q\,V>? -2M[Z#N_R+*KAJYML2UC2$>-F^C,\L@:+-&F=* MO43$9NR6N&Z7LJY'K:!HY;Z@K 9E:,LN$AW])^",!+G)X@>AK'AXB.O2KG=T M,G"M@&CMOH"URU#4'C: =V(>&IV!,;WAL7T,\:#)[? 7H[M7D]LO%W0&YNAGW MK+!MJ RM78;B-E+"CF'J*IBV5^"GC^1\63&9Q:-<&-0!8U[_T,K9AM_06G H M;B@EYSU_)%8% MN8;SR&UBY\0C6?_D%8%_%SWR@2N8-YR<1ZO ? B&WX4JTEB6*.\Y+^K$Y@I&^ ME^O$2H['E;A6T#9DB=:V1"!>0E:S>F)DJLP\>WCC&>.1U;0-JR)U=;$<-%Y M"3J1J88E^N]PV7C9;DF$M:I_;'U:T(8[L=J=V!9WRCF5X,U@>, ;C[IOK6!M MN!*K78GAFG,M$LC\2@3Y+7;,VY!ED(53^"L/=&& M1[':HQ@N/_ C/ B3.9D^Q0\RLG8 'F!DTQVIL8+CF;(247C_Z")W/1 M*,-;@FY&T_"ZXP5PJ^XJ$ MY]S(I,M]7T ,A 1%H)6W#1]BM0^QG7QH&O,H(N=9"A^G]EF+YS0]X\3+]L3S M:@OR=K*@BUBHN;DJ/T""7H HQ$N>6,=U2V#CLTZ\;E_06H(\W&$XQ[@0,(X8 M'A[3C- >&"GFU"GD[/38]O.;>_PTWT\CMYD&M4W,#=1* ,),DI^R'(NTP3S-[MN*LA/3H3)0[(Y6[U:[T:-\#]:I3R^VLC]R"!T*9$^#SF91Z(I@8 -(? 8 >&PO=V]R:W-H965T&ULK5EM<&$F\.4T\TSJ]N7:N,:9I[S[79Y=K?;9%6=W0OXHUYPK=)^E>7D^62M5 MG,YF9;3F&2M/1,%S^&4E9,84W,J;65E(SN):*4MGQ"\6<:2?+(XJY]=RL69 MJ%2:Y/Q2HK+*,B8? WO%4W)U\.3QP=?D9JWT@]GBK& W_(JK[\6EA+O9UDJ< M9#POYCR5?GD[?X=$E#K5!+_)GPNW+G&FE7KH7XH6\^Q.<31R/B*8^4-L'@ MSRU?\C35E@#'SXW1R?:=6G'W^M'Z; [7SX,PU*_E2I'\EL5J?3\()BOF*5:GZ M*NY^YQN'/&TO$FE9_X_N-K+.!$55J42V408$69(W?]G])A ["M@=42 ;!?)4 M!;I1H+6C#;+:K0NFV.),BCLDM318TQ=U;&IM\";)]3)>*0F_)J"G%DN1Q[H M/$;O6,KRB*,K;:M$Q^C[U05Z=?0:'$D1]_6HBI9'I=G,P6OU@CFMUVE6?@;-;C\G68U+;HV,>5U+R7"%6 MEN"GR9U&WS7KZWUU6A8LXN<3V#@EE[=\LGCY OO.&Y-S!S+6<95N7:4VZXLE M*]<(%@U%^H+_K));EH+O1J\;4T%M2F_^VP7&>'XVN]WU9BCDN:U,!Z2[!>E: M0;Z-(E$!)B@*$O> URDWP6N,>#MO)A0[/7A#(>P'OAF?M\7G6?%]R&\A9$(F MW!@V; A*+]AY9P/, (.5[A)B1^5MDOA79I>0%2V+$[PN]A8WP_,&+:1CTP UE M7,\S0PNVT (KM/=9D8H'SF%1%41/%^Q(\CA1>U;9:M6\6Y!IUP7#;'$[TM6JZ%GN!$.W AV5J_CQ7SKQ=SJQ3>A6 K,LJ\(SH<9 M._? FI)JZ(TA;(L1V)KS@A2@3DUJE-&'729JH M$0K$5@)]]F8\D+6NSRVG8CNI;MN1@CV,E7<\9$QOWF=5@Q ._!'*QRVQ8CNS M+NN9 *IC;$OI(?]AUQ]4!8.4/UH56IK$=IZ$",H*!HJ=K*D+A*B>O3$G!I2 M\'9>OZTR2^$1#UJ*Q':_ /ND5AM6A8CO"'QN7Y(^_ ,4H2.!)BT[$BL?#3@ MBYU03K?Q+834;9=QOG&&42-^OZB8I# 9J<2D)3MB)[MN_[$G"\B0M^;N@-T, M4M@A> SJSJ!HIS=KG('CZA1Y0KB'C :#53]73%*A-S*[D);XB)WXFG#O"[.) MW'S:;_9,8L0)1MIJTK(@L;/@4F19HG3KT!2*IC>&UVGM&?WT 0UV? M6VHE=FJ]4B+ZL19IS&7Y\D5(%)[H?ZA<,ZD)I%)KF,'_Y3%L/?'X-"E+ MS30UNU2J5' !B6.,H!73SM M!C1,55:E3,%BQ'R51.:>@PR[B6,24&= W"8YSQ\;!VC;=U![W_%- @U6\@%= M-2G(%(I$J= KR!XW"#:9\]IXN#AL)H[=/O]0EW4;<-!G])PE(9ZRT?K+35T M%-AS^T.A28SBL>,/VC8>U-YX#$B[WF_/=,$P;!M&1Y/8^.A(=TZ>[7W'5][D M\R73YP-_?ZHKQ3]&H%9#S^6V0UGKNMVV,M0]Q,1,? Z'OL/A\(&M=G]M6AMH/ MR#\+Q:WC,AV>?A-OL)=,0B-GG;3M-:B]U_@LLRH&L=3UONP4: M'"03?^'$W>+S@:QU?6Y9G]I9?W\FAL./7'V6-\CX_5%RMO/!57_M_L3D39*7 M,">N0,DY"2"-9?,!N;E1HJB_P5X+I4167ZXY@TJN!>#WE0#HFQO]67?[&7_Q M'U!+ P04 " #L@0Y9QQ,*%?X" ""@ & 'AL+W=O,'XO4@")'O*,BHF52EEF5C.G M%FZ?/[G? FN15,@LL8,JR'R21Z<0:6BB!)2XS><;*M8? M6"@NA61Y+58$.:'5$3_4"[$EIKK:AIOSS2?2]I#?><">8XWZ)!/#\MO(%9R MU\C[;;FM$FZR]IJL/>/7W^,WEUB"*D:)V!+=$JH2)SA#,R:(*:Z?5PLAN2JQ M7UVI5MZ#;F^][RY%@6.86&IC">!KL*(WK]S ^=*5^\R:RU#OUF& B'W:*:V M#'"N'KZJL_C^ A68HS7.2NA*N_(*C)=^.ZPCI^UX+V&VC_1=!$B+(;V'\&LHMZ**(% M&320P8L@U3M? 2$P30E==I,%1TD,1+=*P(0T/DDY9GJO->4JMAJ?5ZM&P%N>P MX1R>P7E2H0[W%>#NHIX0V&(>-$\(;/&ZSK\/ MEW,^\9&BK2UW< (W<+T= [E,BV^!;7USW(/A7U6Z)DC^VT3MQW02(01CNLAX+ MJT#MK2Y!MVA?,%\1*E &2Z5S>]$RX%774PTD*TSCL&!2M2'F-%6=(G =H.XO M&9-/]V+-+UG]!=02P,$% @ [(@.6670U59]!0 HAD !@ !X;"]W M;W)K0Y_+R\DB>OC#^56PH ME>BUR$MQ.]I(N;UQ'+'J2KQVQY31)JZ B=XCKADZ1 M9.5H-JWN?>"S*=O)/"OI!X[$KB@2_N\]S=G+[0B/]C<^9NN-U#>W(MU3.B.5U*39&H?\]T3O- <,ZEY?&M(1^V8.0#P\'[UT]$O.4"#IG^9FT0< M!"@>.(T <0,\'L"O"; .W4$OPGP3QTA: (JZ4ZMO4K<(I');,K9"^(:K=CT MARK[5;3*5U;J0GF47'V;J3@YF[,R5Z*44Z.)S MF>S23- +T$EVASX\+=/'$K!68D^;=A.)&4JIHY4D]&4SK(9^+X>F/0,[*%W MK)0;@6(U@12(7PS'AP/QCOI"FPFRS\0]&23\8U=>(\]]BXA+?& ^\]/#/4C. M_QL]_N'1CY+AM67A57Q>#]]#N60% [6H"_7WW)"17V_H?:*EK,A\FT[WN1FR3 M);T=J68F*'^FH]G//^'0_07*\SG)%N^6'H3IWGP[S:H" 81\>@A0T*?<_!L4V:!)%'=.1OJ#5%PSJ MFS,A=>/IU5B'!P>#DC$9&QIMD(\Q,33:H,!U T.C#8H"? PQK#%N-X:#&WS@3 M FTY6V42DAA:8^*Q9\Q^#H#)K20] @*1B2'1!A%R #J2&+42H\'&T9PY1K% MKUM]L(!K&9VS7YR3;'%.LOA,9$<+,6X78CQ8:]4^0NIL5FZ1?Z5Z2:"5&-LU M$!K;? 6YC/&PTEX6-\2=FV[QH4_@#*C^JO"5\N;F$IO19&=^M/]\@ MJ1-[3TR,?3.W,9YG])B%C?&QV3UL3#CV8:G8[:R:.]P^:*DV5UYI35)E!C-] M)&NC#=HOUYK#!'N&7@"$L6<>"@"*N+Y1 C&$(GTM$Q\85#RH^A.32C-K^PH= MZ"L-U9$<+S([*(2*QF8+!5!DXIL]%$!Y0=2WU*03309%-_[K(E<'QB5:<5;L M,Z <.:BN<\\;#U?"\WE*N'BSH!^]6^ M!$6? U7>>E6UQ5K;X7&S':])Y3SQL/A*216OW&^^J@6MLC(IEQ0ME7.#:]('M*B2:F$4)H4AH%B6 \GQBUB2 4IVJIR0[:XJ'O6DKOJZ6H%; GII;9CX\#+R* M""PN:#1L)N,'1OM^S71>%P^;W:9OP[OY+2HI>$ACVY3ZV$RCC8$]!D1920)0 M_173N6 \Z.VJI[7LL(>#6B/[B3<*]=RYG8J"L;MNB!6<)KE.PF^TKIOV+XGW4:!TF&8)1V$]4DGG1LEPV[T2_4.EBHK^JR, MR9K6\@5B.RFD.A^45QLH @(8SR@(<6@^K<\AI#9B06 :EY,YXU,XC]/2V54R M;%=/2LM B1#(G,*) 9]B3F5,SZ%LTZ,<_#.N:!\7;WL%H,[$I9OV=L[!8_M*-Q5K&-^_?X9HZ!^PM\$]<_%W3T]\7[Q*^SDJ!K[%6-R?Z$':'^6F?T'4$L#!!0 (.R!#ED< M:R0M+ 4 -(A 8 >&PO=V]R:W-H965T&ULK5IMZ,X M$/XK%K>ZVTI-P;RGET;:-[")D_94M=N[#Z?[X :G006>L6?&,WE*)AN6/Q=+2CGZF299<:4M.5]=ZGHQ7]*4%!=L13/QSH+E M*>'B-G_2BU5.2509I8EN&H:KIR3.M.FD>NTVGT[8FB=Q1F]S5*S3E.2OUS1A MFRL-:V\OW,5/2UZ^H$\G*_)$[RE_6-WFXDYO6*(XI5D1LPSE='&E?<&7H5D9 M5(B_8[HI]JY1N95'QI[+FS^B*\TH5T03.NTXX%37#"\06XH[-GY_(:"'^N8Z/+#QE9 M1S>1D:H8?[&?K\Z0Q]0G&&OB_9NB!95$QT+I95DNOS>@G7VR68O4M(4U%C ME4? T[S>:/M+\/X#F9ICF2R16)HJ5).B6Q-%(+.J&K&(N[@=(9\.D=Y2+TRFB M$Y \B[.G8H@K&.;Z+DY^L;T2A/#HJ#Y"]6FO_Z"7>-WJ(!5D@4JR4)%9*W\V4W^[,'\ M_26&($(:DR*>&:V5$ C[-CCSIE0Y"T\Y*T5=Z>) MNW-L+ _ESG8GS8E3GQ8+"[QSL)8ZT1*B7R*B1:;ANIT\$ $SJ)3(&NZYEPC%Q MFYBXI_:2@[%QC^TE@ZY/[24JR0*59*$BLE;^O"9_WK$U_8WDS0P \^8=K&GO MJ)J64:-R[-B=F@9@4DW+&.P9K@_7M-_$Q#^UI@_&QC^VI@==GUK3^LD"E62A M(K)6_L9-2GX^#%"?,1T4\LS%0[9;.1**G(4'G+6BCHV=W#*4S<>:;JB9 MU)!#W02 @2,2PDG]! -#$F\IT2Q\C%94Q[14X:=G]I4E+(%2ME"56SM-.[$ M)'Z7FH33)VLWLYLW4ZYPW_?=;H7+L)'IN$[WPS.$DRM-!?._P[A8G?)3%M, NRQI0:#" RH08#J4S/,J01>HS,!$!8:.^> MS^1X)S3QAY0F'") :O8T&*5:4RE;H)0M5,763N-.;^)W*4XX?;+BE"HK#5.K\:C52T92E5ER)G&;Q9"YE2#;=R,U*Y9#0NE-)D1#PO'*64 M9X/%O'AV)Q=SL=,)S]B=1&J7IE0>;EDB']\>/#\X"O?;+5Y,%K,<[IA]TP_ MY'<2[D:UE9BG+%-<9$BR]?7@!E\MR,S :<5HVVRQ&-!52_^*!S;/2W/!4;8P:6>T*T-(:,_GI,8Y<6^T+G#-?9S)V$H=I'8>I,U\W421VIJ@A:XSOZ2IA M-G^GG0P,P['?2I-%"/O3J3U1LQK@S GP0YHGXL 8 -2P^TQ919(!L=A@SKJ% MXGE>"Z9S/7NXD2/2V&LXTW.Z\BG;@P="]M14I7V,?N*'+? 6H2$AI*>[X2,^ MQTYL=Y+EE,>(/>6&U^T <6?M<-K&UY7!P:0/'FG@D1="%XF4(4V? 7BC4RLY) M$*>3-DCG8C]1 @V]8R=W+OZL>TW"8(I$THR+0[$> F.4[Z M0G[@]P2^86/LIN.Z/^3TT!MSW[+Q<1BT 7;%,)[UE49#S-C)9XME,>TR"5-X M+A37]M(- ;+VI$T*+5###/0@;2L1N3H08RAUK]E9!,$)O 7.TDQ)ZPDMTQ@[L, MV(FNA4C[D#KT*PG=:2A3^*FSR_MR=^6.ROH+E]:0-N$>D$WI$K(#]7;FF<4/FI>KC?R M$_S97V_GLG8:A8:2B9N2[Z2(& (NK&-!X#S%@U5TY::(UC7J['K'0KM]NSA:A ML>?W); A9^(FYU/HF="LYND+F),2JJ$8ZQ"6$2]"!M^)VX^=W*/;;-9 7>Y>WQK-, M+$)>WU1-&GHGG]'J5H6O X-JW#]-CBPC3:/4W,<8<5=)? $@TF;)BU"TYZ) MA#0\3]P\O^R#>8%6;,.SS$3[_F4I(AH*Q<0?FO57LY2RXM]6>6'>'2RK:OWZU2N3+N5*F"_]E@7\,M?E2E3PM5R\,NM2 MBHPVX?)7O4YG^&HE5"P_BT]NRG? O]5UE:M"WI3A"MQ8_S9GWY! MN ,N]\+(LL S.1=U7MWJS4?I\#G&\U*=&_HOW[BUG0.>UJ;2 M*[<9(%BIPOX5WQP=OF=#SVWH$=SV(H+R7%3B =M2;WB)J^$T_$"HTFX 3A7(ME%E5PJ*]E7OKV\O1U?3_Q[=3:^O^.CJG,^^?/X\NOV-7U_PV?3R:GHQ'8^N M[OAH/+[^?IN/I9/;V504 X#&O4G?9!WM9[XG+AORS+JJEX9,B MDUE[_RL /$#?\]! _Z#U[X,]U<<3[G83W.KW!,^?U S7Z=%[_*6J4"U&H/P4* M3,+'NC Z5YFP\E-D_*:41A:5?:#G_$(5HDB5R/,DH0ULKP_QG=N2C9C=[(,N'3(CWB&V&X M*E)=KG4)G,G@"Z^6TO(6?>K,$M5+*'KDK+$' 'MU5]>5<6<@QV%;]^RL" _;G MV=/&(E=@(0LE6 VR7=*OA5A)?W($VK3@YS*5JWM8UNMTA\F>-7]QW;G,Q4:4 MDK_ QTC-7N>- (P9]Z[Y)F'N\D>X)UZ5?6AOW[.41TI%[.F;2]$4!^*]$4<]! MA&O@'-$![&AN>*9*L*9@E\H21#W!$\ .'"5\CY-QL#:B X94&$[]>YUO (E?B M/I<,3P#S?YAJ4W%9R'*QQ65Z/C]+D6Y &XFM!]T4KO3 R5DKJ:(Q9A2@)X\L;PM6,YD+B2 M"Z0V8,07"*.H-%P/"]:EDA5X+ >*+@"8% Q9"=;:(9WP7%5+5:\ ^*J2L,&1 MC3B[7NI*/^B\$BIE'OR;!OQ*ILM"YWJ!VX N<.>#RB22C(/[!4@ -T[$PT/E M2AETBH:#R,%F@$JO5G7A,4W0+8'?E$"..&AR(1L>7-&1)^.07YDGFI#P#5U.B M(0/7_%6"G^>7&GYE@&^LEY$HA?A MX -D\ %)ZU005EWB&L$+B&]R;0QJSS]Y-QD.NGQD&'Q[9O]2X-84+ 6P- 0=T MI=_>[9[QX:#/N]WD>'#*NYVD>]SG4]B65GBH*N:Y]1)(.(<8XJ-H"1Z#%RTA M9@#JA-7V>D$!B^'W6_IZ(8&"0.=;:T110$26@6*:>.,*I:/0%>C;%O0/F +V M&#F;0JQFI&%@0U#&85 %4@HRB'M $VJD/1Y4;;FWAT. MX)G7:!8XT+;0*U %63PH4 J4 +X!%5WN[5F$L!XP!0;.:OX8X(-U:BJUU!=M \H'0CH&Y+A:'L&&U0V(" M-2L5XN[7DAH# (*E8JTKD;&X%NP$?[Q!%X)PW_KND:0R#_+9&;0>=_2",(J'> M#52^%*+.%%*Y"5FFA8WIO93680T0-\,3L_U:[H37:XE'H%J64EJK2R.TA)B MYF-S@5**9J;,2-LV8%3I>UT0IB"> ,TZ!\I:$XT\@-

_E.O*27XYF1\%)7(Y& M-\'.(J3$(+6*,%,1'8B_=6EJ450,1 O/*^4?-?@]BSL> ;#]DN"!'9@;@/X? M_HOVWLI%[11_=OA?M-JD(@?@,F52,$#D4.GQ"H"7\6'6N"KDXXA(_S;<(M!A BC-P' M]+FF!BV.SX94"7V?87BQR'X'^V+I\0)D!62.$!G)X$?(IX%;LS1_D*D0$ZF MV?(R<58"^)UXGNFU*IRH0N@!V>"*XHL"XB1C4 &]D,V%*MEZ1[KWJ4>#X5H; M%0@$.R%?(QEV"H2A =I6>FR6>E.TY 06*9T9A)8XX$%2^1:$-2/3\B]%/YX M$)U[>'COK# >*,!P O'F"@6";Z4HK8'RGL7FX"V&&AOKN5BQWTVLVF!L"RX! MKH632[UBY#2<[N[56"[V5*DM\!-JK]".PF%/K'MEF[WWV7C(EZ4(.">"Z\0F(^8K,.II+:[* M##Y!=$IIXF$'45F);Z"7PVWD",(09.QP(CY'$-P*VP(%QA- ML4(#:=EEC'2N#&-OE3?$:RP0N1]RH N\^:D]]I:,Y1RD?7OEI"#? S3PX/ *G M!'M"$1V&KOLVE@!?A"YC=P*0 52 D<: M#"A!;'+U)VZE56C.0:!5B71AE;16D:C@XM F3K T3QP1[#%(>#*?&+Z7:+LK M\2WFCEV<4TJ(%SHSD4.>@"8D0:1*T"R+(22(();BQ+?-X[_P>XIB8Z\E>^GH: MF$JG7^$!Y JUDW!8[0P<7H+18_)(<)&4S-D"SZIGC7>N0#^ ;UMTA55-KL0: M5@JH%.A 2:8/=FL3Z0Q:KJ81+P\D $.[Q.!+EN1T*+^YS]7" M1;.*+X38Z1 ,KS5S)S/MTG8*]-L%A>*+7:Z"86:HU63KX,8,, M "(-DO:0@D$0B;V@];)ZZ-43%&&\'MLK((U:YX+P:A!N_+@_*TAO M"L9) 5Z-++1WMJC3V 5MM:]-KI*"[C)'2_ >9?NVZ+C=>R)"8@+X)'2)Y%Q3 MG6.8ZTTQZ8HPNJ"D&BT:25!L3DC>'ML48W51%@O@HB1!:,PCE7L41H%8)P/_ M9RTF"C3I6(H1IG4T!)5;M<*L.^IR+5D?E?Y/>-]3(JLR,)'.4II$_\&*U M"\I^,)]LAO 7HKO<4?!)>_8CA-OQ.4YX6$Q!-%-I+E$*--W8:D4(-&$NXC" MO;;)P2-).3#N)Q2P.DHNP,9K&!K]B#A8_PW!,1EUC ')(#Y%#UH83OA+2%B MU\4VSB_G6%0 00)O"UDX<"F5ULA5NG5!*X_I/SJ1[+YO5@PAT4:_"#R8ZZ^ MRSUT5ES@$""(:/U6O?;QM!MU_(UGXT_3LZ_?)JPZPM^/IV-+B]O)Y>CN\DY MOYK<\=GHTV3&[JB^$G."$0->A.+.2YL? 1@_8^7BG.O]//D@&\)?P]S@9], 8 M)-*TG\1J_8;?@99!&&(5;,;=5?\4,CTVBC2K.SCAW>X)NR,Q:I##&X##MUP M?'K"9COR_>@'B:=01?^GB7'OVR\LT5^R[V!XU[GE%V&,N:KS^BSL%32'? 9Y%WCU690HZ]T^ M[YVP:XHB7KC62] OF(X'6*9K$WH /1+WC_CO>[_!'O'G4KZ+233I\(/^AT M]N(T{/5XOS?P.!UW>>_T1W$Z!KX? QVVFV?XWN*TJP!A@(AQX4+J12G62_)8 M(!K>HNFZ;+G,6_>#MO,/O_'+R?7E[>CFXW0\^L3!'DROKV:6Q%1OV2-(WC)' MJV)NQ(SX4E"YB%J*2(5^,CCKT-^SP0D;BT)D@A^",'793-?@"FY$B@Z'3TT. M1M9@$V0PA/\.COML6F3@6XP2*XEVO3>L-$<#+SP7'O_E*>&J@?2=:_@=EQ MTATB?T^23K?K,?-0=8>]) 'K@?'H)<3NF+G'QV26)OC*SY2$? O;XF@ %03(5)G3=MFO697&%/"M3\JRWQP(FMU" !G+!8,(VFQB31UJHN"TW%\N;9']@VL,4S"GSQ MZ+JP06_C!K 45$9KDP @ACX.(A?0NX9<0I5[B>L?L/*HTM#LKF!99N.>5@ ^ MA[AMI:C[[++/(SZU^#>4V<=6U (C+.5[":&M#;.L0B.[V6U]&J+6K9((Q&6 M=M9!S5VJQ[F*D V[\)O+XBN78A[Q:]H>Z!M2"5\#R"*+31ALL U+0XW>C14^ M&^/94GY@&J936$*R<32D$?<&PG#X%;(#?VB]#MUFU]-RVO=L,,QL^]@G1U@J M?ZI23@0"[=I(ZBGLZT/3.7LVQD5(UWE!@7?56>^VVCYE>O7+Y.KN^A:'9L" ML/9%+^K&BCZNZ=^*#5^YBBS:J&X?;,89?A@D_6Z?7:A"F26 L-#8).DEGO6A]0IIO-$.'X%I1:-N:RBZ=%4$U*LZQQJL:=6U M,4T$RXWUBQGU1PVVD?&'I' Z2'YSM3NG;PVQJ),3:%6QV[+5[)::JGJ ME?)^N[^)U.;FG*JO:($5NG@) XR FS3"BC 5_"'0 O^_XI@" M13/([S",MN]D'&5B+EJPD1+J?QBB8:.F_K8D$RXG7[!/>SKK\7[7& MIKX;Q5/^S04_F6G-0H:MVS3LQFPL4LLC=U@/3"8"DM@$IHG@_Z [^%-W)%8I ML$9ZC]Z$]%DJVXGRU"'KY+_Y&_O\2]'L88X.L6MX5$*).L76$&)OB&9,HT$" M-XCXB&R[4PMN=DD8.[9)_AP_8+$=N(!*D^SK_=O"L7_I<& IA8@\Q]HXB* M[XHIYB*I &'VD8M98NT1UN+(RK9A==0OM^8O(.C:<'YSQWC"4,/YJ9!<1C1^!7 ;,%BSW3S7&#IM7G M.#WC9T.LRO0@O.SAA^[00>+, [8C L-/X?<>ATBU&_WN*3TXY2?\& #BW0[\ MO9(5L\$'?_$)_/M+?@.:,%LB$'7'F,F4%T/]SB[MJ$&!QKE!UF*!22)-07H5'I9K:B7+M#B:U N-'.- M#!)1=";F.P#"[1%0;GJ>?+D.-V-8MM1Y1DWY[X27[8%WG=?6_C:+198I5[UJ MXTG6:$/36LW,:'R8FM-(9(8XHQUK9EM:!S',SVBSFUMI(JJJ)&^T=0&P#::. M^,W^@TAJY#:>Y:JUM+[_C@HJ+0S6SB> &=Y(.T+"0%DMP@'(J(!X_"S M:2;AJ)Y"\Y@V(L\LIV/61;QV-9]OLDR5D=[D4^V!"GHL. 7//3(JS@Z$R*.- M_K,C7.T2^GYL[#$$Q6,RNE]]G !N+JU!,QO\),&'V)PVVD?&'!Z Z]2'YSM3NG;PVQJ),3:%6QV[+5[)::JGJ ME?)^N[^)U.;FG*JO:($5NG@) XR FS3"BC 5_"'0 O^_XI@" MWUQ32A<9Q?!OV30LVPYGGZ!TB MBH<@Q/&2/9I]X5?ZB'X][()'5NO\LFF)X<^1%VY9G#[9YS)C ;%FWFO>&ZI MWVOFEDD6O]9Q=#NA.@D+.4^[>G:\{6;>.H..DD' M,E?W

PET_:H*57]*-[O-CXBH_OY^)*__8N# A5$M(:-+/&]_#W$V$?6?@?I!\=)\ MC2^XPLG +->4I%1H GR_Y(CI]D$+;'[/7/P)4$L#!!0 (.R!#EGN3R8+ M'P,)4& 9 >&PO=V]R:W-H965T;9D&/DO.*!>%*@L9BZE!'XYO4V:<&WSANS-X87"8KI;Z[MR:=\ZH>,$ K.K$-@!'G!6Q3" 1&-'UM,OP_I'/?'_ 0/:>Z4RXH9O%7B#Y[: MV(K@>9\$E@*XDR#; MXTP'&1P!'<*^D+0W, M98[YS_X!D>L9QCN&-_%)P,^-O(D'$ AU#OD]#"R>S]C4[,,ISX]$(/Z!?W9K[]$ MH_"W$[S3GG=Z"GVVO/TXOWO^,H>'#W#XU XQ/HEYF/&N0)ZK#/:5R12]1&-!M%6!+A$()>M!P8^8=9;1(6) B'#V+%F3^@V2P?]^A*'B&>]#1U= U;ZD* MNV$:(0I'KGE/RC(!];9[\%/5!E0VJEDZ&$8Q]>G[E.(:,R8URIJ[$8QJ0"]" MQ<\XZV2*W%FEM.7 _=@MGZ2"F;, _=(!J&<.XMCH22I.'O($Y=:9(TA4.7+MB3 MB@KUNA5$0RP;:3O5Z%=[S;WNI.9 \TZP[YE>E+,E8.RSIOX':&=!^H93=35R _D\T^P)02P,$% @ [(§.61+N!0]Z M @ 5 8 !D !X;"]W;W)K&ULM55-;^(P$+WSM*T9I58%4-1 "6U% @L*J7?4#E797JVH)/AD@JF.GME/.?[]C:[!*T FY[2<:> MF3=OXO%+=R75BUXB&GA/N=];VE,UO%]'2TQ9?L,9BC(,Y;_LI2X37[[]B>IW96YX(G"B0.=IRM3'$+E<];R&M]EX2!9+8S?\ M?C=C"YRB>!?Q,<*6W;+"=S*1\L8OK MN.?5+2'D&!F+P.CUAI?(N04B&]]K3*\L:1.W[0WZ=]<[!3)C&B\E_Y7$9MGS MSCV(<3:/6%5Q(8M#Z)<&YFNDXE!FHCBS=[7WV$KX;R^_M)R%8)P2.=U'(L1POP_I=)5>@;#2A6<.UZK*)7+LH4R-(F[">:9_=_\XGL)D M\'LPO!E#]9'-..I:US>$;2\;(TS+'""/3AMN)7"+#6,18SQYWR?.)7$@@VQ M87 0\$702-Z@V]_LE1HUV_,$ T+(F&#KVYA^@(Y[03PQ %608FG D8 M)3KB4N<*X?F&W'1M,-4[N8?_@7NKY-XZ^)&GEU?CT1,-TOUW^#19NX@>A-I- M]$X;U)6.?=@QA4B2-F@#<@YFB3"TG"0F$8L.;'A4OO*HT%AA.590?1(LCQ,: MBAJ,.'(# TZ#W_KIJ>H%D[/]+C,A2DN M?;E;2N;@4(I_X87>WC*U2(0&CG-*K9]]H_-0A885"R,SIQLS:4B%G+DDV4=E M \@_E]36>F$+E#^2_E]02P,$% @ [(§.6:&#GOC% @) 8 !D !X M;"]W;W)K&ULC55M;]HP$/[.KSBE4]5*'0F!=A6%M2$#IRK865&BK:=H'DQS$:F)GME/H?OUL)V1T K0O\=L5USGWUTZ*RY>9(RH M8)TE3':=6*FL[;HRC#$ELXS9/IDP45*E%Z*I2LS@22RH#1Q?<^[<%-"F1-T M[-Y$!!V>JX0RG B0>9H2\=:'A*^Z3L/9:#S09:S.AAMT.K+$*:K';"+TRJU8 M(IHBDY0S$+CH.KU&N]\R]M:@B>)*;LW!1#+G_4L1E'7\8P@3#!4AH'HX14'MF"2&2.OX57(ZE4L#W)YOV&]L[#]6.9$XX.DSC53<=2X=B'!\D0]\-4MEO&< M&[Z0)])^8578MIH.A+E4/"W!6D%*63&2=7D/6X!+;P_ +P&^U5TXLBJOB2)! M1 _5"&.MV?P_/!=QOIF()0Q9A]![O:DV5.\CK.\?)/R2LSHTO3/P;!U M@*]9!=]T?,U]@<9$X,>^?L ()N1-YY6"GA"$+=',? 3F4@F=)#]W!5]PMW9S MF\)IRXR$V'5T94@4K^@$QT>-"_ J@/)6I;OUB#V8#FZ'UX_?AC"^@>WG@MY@M-GH:S[O$GR0[S=(X"^ *>;6WHB^^]HM"E7AL7+#!(3T^NO0; M5FK&U((U?7[0*IMG&'ZXR* M';;O/J4PRKEX"1G)(\,^O1?SZ4'!N56Z*8FG[DX20YTP515SM M5BVP5U3^7 ,B?]X1L:3Z3A-<:*A7_W3N@"AZ4K%0/+-]8,Z5[BIV&NLVCL(8 MZ/,%YVJS, ZJ'T/P!U!+ P04 " #L@0Y9(QKF]6@$ ("P &0 'AL_M+W=OK,AHMQ,J94 MP7.:9+);B97*KVHU&<4T)?*2YS3#G147*5$X%>N:S4E2R.4)C6G7O=K*6%9 MI=6:6[]UIZ'Q(IY(\P^;)SO52 JL+I5A@U2%E6?LGSU@_O!%KU(P+.5L Q_M>I<7&2VOB2*ICN ;$/HTHNF!_=5(HW(LTT&9*8&[#.54[WX23H/Y'VH%FVA^B64J5A"F"WI=>L[M)P' *+)+<,M5<,J.=P+/W=GJ&CSWF'TY%42Q; TCBH&4ATPL$;S#"#I#KF1. M(MJM8 I(*IYHI??ED^W7OY[0S]OIYYU"[\T&M^'UPRB$^QN8AN,YA']-PO$L MA&!\#;.'R604WN%R,(}!,+N%F]'](PS'-_?3.XS@_?B0.:)Q2S4)$$(B)C6&$> \O*>E"F9D(478+BD!B_ M NZ!BBF@OQE? A&(I5<3%)57\&JG]?_LM&:L?95J2!&ZHP@:+6C8:? \-S&OB@:+6#XYAOK MT05= YY0M0U16?I2OF&KJA(XW";]O/"8XV=AQM?)BC>Z'J!Z-@/ AA=AN&\U_1\N0= MA[-.RJW7:QO^$TK3G7KCY]M@U/U&FZIH.?!"8[Y.X[Y'^88^OMA.IP\67"F7CF8#0,^L.163Q$KJ/@A\EU M1U0AC#T6>EXS98!ED60OJ]^:7^4!P >KFDE5%?-"8M64Y_ND^H41UM^8XOK5 MU![^\9&R3&4[>ZL:/J2FO)V#WW#U;@-CY7F^'OI8AOQMT$]-< *2FN*.-&HW ML!!*)/PPS0M-.98A&:A4->,)K"5/)"G>E98SVW(@W)KL[:*#CK/@4/1K[[J3 ME[JUZ<$DF"O*1F6WNFOS@K*[>3M>)HAW1*Q9IJ.Q0M'Z91,+B2C[KG*B>&YZ MG057V#F988RM*A7Z .ZO.%>0$WW!KOGM_0M02P,$% @ [(§.6=L/,H5. M!0 X24 !D !X;"]W;W)K&ULQ9I:;!LV%,>_ M"N$50PMLE41=;&>.<=DTP[-&M3I]E#L0;$96Z@DNA0=M]]^U"62)=&LLQ[M+XDDG_/CY1S]Q2-QLN?B2[9A3*)O29QFEX.-E-L+R\]6&Y;$V6N^9:GZY8&+ M))3J5*RM:"M8N"J8]8S)8R1X3JWR.;LSC.2:H?7ROHH&XS M=SP\?]* *0:O!G,?9FS.XW^BE=Q<#D8#M&(/X2G6'_G^+:L&5'1PR>.L^(OV ME:T]0,M=)GE2.:L>)%%:_@^_51-QX* X>@=<.>"N@W?$P:TOGB%7J! MHA3=;?@N"]-5-K&DZDM.M)95NU=EN_A(NRZZX:G<9(BF*[;2^!.S?V#PM]0< MU!.!GR;B"AN!?^[2U\BU?T/8OIZF/ /3W5W=<'ZN=?]_6V\-AEMGA5OPW"\,M==O%X3T787X7HYD08;IF2AXD4M%NG7^0&R:0W(0I:CM]?]^8Z)UD2?:O+CW* M#GCZ#N3R>)%MPR6['"C]RYAX9(/IK[\X@?V'+C:0, ()HT"P5A2].HJ>B3Z] MXS*,4:]>-ED8,^U-6@*&!2!_ICQ.O2"P)]:CX>SVC7Q_-&P;D:Y1X+E>VXCV MC<;#84-JC=*O1^F;1YD_='B2[-)H&>8/GPQ]OF')/1/:O#/"GIMWD# "":- ML%9$@CHBP:G5(X",(B2.0.(H$*P5Q6$=Q>'/JD<)_5P_/CGKTC7S/'G74 M0V,TM-V.>O2-QIYMZ]5C5(]R9!SE-7]D(LV3T;]XDBJQ:)1/HRTYR8>)(Q MPB@0K!62<1V2\;GE8PP914@8@811(%@KBH[=5!;VSPI(13B\I9V@<\O/=4:N MTQ$0C5& <4= -$8N]O0*XAQ44(YOG#>AR+/-I!IFPG,3#I1&0&D4BM:.!6YB M@<'M'54/H(()22.@- I%:\>RJ4$=8W%TDGZX&FGHRD??!G>+%XV-[W3%0\,9 M'=&.ID)SS"5:F85&Z3 "GIUND#0^2J-0M'8HFC+2\<\N':#%)RB-@-(H%*T= MRZ8 =8R5T4G2$?37 N.N=/1M<&_AT;?Q1UWIT'#\()+1E&>.N3XCIR%CS"F38?06BL?*]KMH0C55@>[UE2-]][.,C;T%P4ZQA<[%&T[6ZPE0ELT8SE:EW;+E!B]UVRX5$"S6UT9*9)<;X4RM.2[5);[%,JKI7ZD6;$+IW/]RKF8.YKKO+F@Y6ZC!E]N?KH)A5KK9"AF M#ZHI^_50]5>4^XG*$\FWQ8:9>RXE3XK#=0M73.0&ZO<'SN732=YO;MK^A]0 M2P,$% @ [(§.61D= @A1! $1D !D !X;"]W;W)K&ULK9EM:^(X$(#_BI5;G7:ENR8.>2D10$JOMV754M30.YU.]\$E MID2;O&OLRMZ_OR2D@02O519 *8F9><;STDG&#+8L_\I7EKP/4TR/C160JRO M3),O5C0E_(*M:59\LV1Y2D1QF[^82)U3$E5*:6+:EN69*8D8S2HUF;Y:_ V M(HDS.LL!WZ0IR?^[!@G;#@UHO"TQBK\42Z8H\;O-"0BJ?U+"_NS(82O2G- M>,PRD-/ETC@%89^J5!) !G3+3^X!J4KSXQ]+6\FT="PRAW1A"Y$B2#%QRL= MTR0I2<4^OM50H[%9*AY>O]$_5\7SCP33L0QFMY-Q< <>\A9OP';LAW)?L;O5^_) MW#G/.OYIZZU@])KZZ%4(YP>\,1,D5G1L3A)[#2]LX!? TA2"Q4-_W]Z26ETICI:/T\FDZF6,$PGDPQZ'.1Z5Z MV!!2A)EM89LN6E^EE$ZE+9:3"XIUR M!69D$2_C!9CPI'RV@W_N:?[,\W]E@5/R3BU?G3"D$X8UP5I)Z3=)Z9];OOWC M4H"_U^F0$B"[76*4R)DVZZG0OX+V:Y_*Y 2\\:.U?22VEGY,I>ICB<")MDVK= M4PM-*PUII6%=M'86#@8#>&ZUU816_CL/T;:RON["]',:S!6#M:]CY;MC):MP3*/%T39(=6$DRM7)PUII6%=M'8N]B,+/'MF41-.>,[#XW$[O1;I,L8KD&N MW%@[6OO1!ZIGGR_!+)A*8Z1UZ-%*0UII6!>MG8'IX //GGS4A)-SH9.&X< M9%O=QOP3%I6->3]O0?7A3+O8F@='O"G-7ZJS=0X6;).)W6E> ML]JC:%D'97G_=61\AZ_^[*@GN0O<<9!0I>%*>O"+_Z7\]WY M^^Y&L'5UP/S,A&!I=;FB)*)Y*5!\OV1,O-V4!II?04;_ U!+ P04 " #L M@0Y90STTLI\" !N!@ &0'AL+W=O2CV@!H\!1G7 VNJ9 ,Y56>B (XI*R%S MJG$[UZX])-#4@O+,I3VOY^:4<2>,[-I4QI'8ZHQQF$JBMGE.Y;\KR$0Y<#K. M*.K3?:++AQ5- US$'?%U.),[=A25D.7#'!B835P+GL7O#$V\#'AB4:F], MC).E$(]F,DD'CF<$00:)-@P47SL80I89(I3QL^9TFB,-<' \S'YMO:.7)54P M%-DWENK-P(GHD!16=)OIF2AOH/9C!28B4_9)RCK6B&<7.+]LC5],$PN4E]WE5UGO_&>9^W_(P$WBGO(;_; A\>AH\@07C' MPH.7=-_;]QKYO^8(W^.[DFG+VFYJ2.B5#P97(6$JK"N,IF4I0P'6U(%;D MFG'*$T8S,L=%P'+6BGR_7"HML2! M.6C$M!M%V^T@M5T 0&3F'.DCMPXO?O M.CWO4UMV_A/9BUP%3:Z"0^SQC)98>1HDVF^]^0K>MW#3/79Q)^CWSB-WMV^A M):H;=((FZH6V;J.M>U ;W@O#CR E:R':R[+"AWO'8J/KO]+6$N1[Y^W2PD9:M>%#:0F@LEPG?8:T(R:!57?AW4L)^O_=*7DM4+_3]5_K,*Y+! M"G'>61]I9-7=]HD6A6T02Z&GW=CA!G((($T [J^$T.\3TW.:7TS\!U!+ P04 M " #L@0Y9ACI(O\" 0" &0'AL+W=O)>'HW!1++B_+N93)*^XQE!F&&L# /1GQU&F&6&2,OX<>!TJBT-\'A\SWYE M8]>QK(C$B&>?::+2OG/A0()KLLW4G.^O\1#/N>&+>2;M+^P/OIX#\58]GA_ M6D%.6?DE=X<\' $T3SW/P#\QX#@&4#[&C;0$ME-JP1423L";X'8;PUFQG8 MW%BTCH8RCVPQBF5S ?1],:;/)A,EA.IC?&LKP>PVP^ M'=U&2 ,@\F,\'-T0OR!ML_P"KT:H",WD:W@#MXL1O#IY#2= &2Q3OI6$);+GM*JW1[.3&!SW#4H__C)X /G*F4@ECEF!2@X^:\)2V_@<#5R:DRY-lG:,@W,K[? MLC-H>Z?@>WZG3E S?(2QAKMP'M7EYW_1/8@5YTJ5YTF]G!(,AT[EEP@UEC+*- MR8E*$0H4E-=+L&')V;6N[N.*IFGP=BSRNQYXUB9^2G/9PZ227R M_&B[-ZWVQ2---4Z=X&V]J* 2%32+$GQ';<76#0/V1 C"%,5:D<&3_9]]?.KS MK,1N);'[KX>,^O[_]7B[_W"\S3ZE3/>HZ.8H-K8728CYE]FR_E;6]NT-:)5W M_]7O?(C$?IV2LAPTXX'>65P3GO<# !^"P &0 'AL+W=OEQ:S*";T-4A,.R.VR#7!"LN,JO:TA<<-BJWZ~E? * M5FTXXTPM)(Q8A-$ZWM6R2^W^D ;^7TOX*V.[T/2VP/?\5H6>P=OAS1HYS=+* MIN5KOL+78XI&-,Y,7<(4PTQ015&G^Q#&F(>G>#KET:;^U%E MT8;(U@QKE8:UZMB#2ZY(7)5A#MNU,'./W0>-E]=_'?=^57M%6+O5\/TR;$W5 M;]EJMU:5/83MOKX:(AB31WUE*>@)0=@#=GF-RBJ#RBVAW>>T0: M(ELSHUV:T?X4-=W>I&$:(ELS:*\T:.]C-;WWMIK^;]B:JOU2U7ZMJFMB"EC5 MUFPMPWN/8$-D:\D>E,D>?[:/=BD81LB6S.LX3TW =["]JK8>5ZT+]O\KB%8+ MVZ^XJ]V53B9!.;<-GH209TSEC4>G+'1=/LZO5COF^;2=DC/-'EG>D;$G#() M,SIS6)O-G+)XJGME^ZY4IW7W:XT TR"A,@W\\X5T\3LT'9<@?_%!+ M P04 " #L@0Y9MA&B,#T* ! _=P &0 'AL+W=O8J3=9#E#Y/G8?J2\&!1!JU70T/3[.$Z M"*/!^6GYW&UR?AIOLE48\=N$I)OU.DC>+ODJWIX-],&W)^[^YV56/#$\)WT) MGOD]S[Z\W";YH^&>L@C7/$K#.")?SH;7.@GS+**@0++%SR'?I@= _DV)3'N/X M:_& +0Q2 M/HM7OX2+;'DVF S(@C\%FU5V%V]]7FW0J.#-XU5:_D^V55MM0.:;-(O757#> M@W48[7X'?U1OQ$% SI$'&%6T0RPW@DPJP"S:P;K"Z9AA5 :-F@/U.@%T% MV%TSC*N <=> 214PZ1HPK0*FI1QV^Z_<^4Z0!>>G2;PE2=$ZIQ5_E HJH_-] M'D:%V.^S)'\US..R\YL[[^*: ?OB@=U?&8SYMZ3*P[/@G"5DNL@28)"M!)3^3+O4,^ /7C MZ3#+NU_+SM5ASM\GH?K[X9[MZO"K(-F'RSKO=P^796?=.V\HA&#NCS*SY)GO\&Z3>+&99X1%N]-3,)*^']-^-LA/9E(Y;8I1IT4F])$P!H()\K'W\K&5\KF,DSPBC)!),B3A-F;3$O*AKR' M1';2 !\[XIL-U"D7V2F*A'E(F(^$,1!,D.QX+]FQ4K+W63S_NHQ7"YZDA/^^ M>4>S8\E8-+(F[1%0TM"V3:-]=NQ*=+L2]:2AJ4\D@]>X?<+5-6O<:NA+&HXU MN]U')FDXR?\=-A3VSF2_=R;*O?-+G'RMAI,P"U:R/3-I;[6FC\SVGE%FZCM< M=,WJ(K-2),Q#PGPDC(%@@N*F>\5-C:]/:.#BJ4QKTI9>M^RB\&U*;=HN(D:3 M]O'EM'FV95IM$;5YT_&XS:/*3>NK#R3,1\(8"":H0!?]&3E-J1 6O>;?G^+D MC6R3,.-D$6\CZ6R:UMJ[39VH_4=DXXG=*$)Z?&$'C2A#Z4Q%$W4T<',KJX^MMQ6SLE'V1BHX">;S9"_ R56HPO&@"=:@E*F['VH;EE=:%;.,L'S>]#:>SX M-HBB,6K1&$K1W/%\-EP\I3$:S*+HRP)YAG9AMF2$$HW@B?DDD?SY3I(OI)? MK_CZD2>_D?\0(:#TS-(B?LX+1#GA>1>F0L3G('GF:59S;R*^?UTJ4F77^TZ) M0FD.E.9";11*%Z T"TIC*)IX>5S_#1^FE^'SO-#:0Z4YD)I%$KSH#0?2F,H MFBCJ>KY?5T_XBX-XD@_B4AGO(-/#4NV3U:P>I(VFC0\M\E9&LR;HPJ+J;>NM M$NBD/I3&4#11)?6\OJZ>V\SZX:';:RN&Y#SWS,HS8'27"B-0FD>E,9#:0Q% M$P^>VM70;7S=@)PAGT%I#I3F0FD42O.@-!]*8RB;*.K;]l#5QD?'NF$L.8T; MXV:A(&UE-PL':;MFW= %1=7;UELE2)H/I3$4351)[:_H;@/F3ZT;E@D_.N_MM!UF4)H#I:E0&H72/"C-A(8BB8>/K69I$_QE0/2*YE!:0Z4YD)I%$KSH#0?M2F,HFOBEZ=H ,]0&6+?*H8(T3N2-T_U.G;JO/*4Y]4;QX$)S4BC-@0])*(VA M:*+L;K_,4/ME% -YO(GR,N*.SWGX6GZ=]:\V)<-W;], \@>?,S@4'>Pf\@, MI3E0F@NE42C-@0])*(VA:.(A4KN#A@$O-PRH;P>E.5":'Z51*,V#TGPHC:%H MHJAKU\Y0&BA=RPVH3P>E.15-+$LFS:H$:K)\4]]3J?#3^$(%M <^E,90-%&# MME.9#:0Q%P^1VFT1OC: ^K\ M06D.E.9":11*\Z T'TIC*)HHZMKY,]07-'6L/:!>'Y3F5+3&E$C3+8'FI/*< M=K/<@'IS4!!#T439U=Z^]?T\4^WG M_8AJX^A7-1]ZJMI*,V!TEPHC4)I'I3F0VD,11,/BMIN-'5XO6%*#4(HS8'2 M7"B-0FD>E.9#:0O%$T5=&X2F^O+!;O6&&M):QE!+L*(UZHU1H\" YJ2=^]Z'N46\-8V_0A[U#'_86?=A[M]&%OTN>]2]^/L!3-VE(T+7Q] 34!H30'2G.A_JE>5":#Z4Q%$T4=6T"FD?N M']BMOH#:?E":4]$:UZTVOZP!S4FE.0%UZ: TAJ*)JJM=.E/MTMT7]VLJ M;FWZ4-RD/5ZO-U$X+R68[BE.9#:0Q%$T5=6X*6^@K$;D5$!6E<^-HL(N2MFO?:DK=JMKI\A;=28LJ#]:>NM$JC'!]4Q%$U42>VQ66J/32P==A6%ZERNQO4>]!]!N&Y3F M0FD42O.@-!]*8RB:*.C:O;/PM\VTH/8;E.9 ;2Z41]$T#TKSH32&HHFB/E@FM2^F$]_ S7\6**V2,)??;EC64K7'ER!H:MF0Q(TE#8VRW5]>BZNWKK12HIP6E M,11MIY3AP6*<^4?TYW(EUY247U#8K1BX?W:_6NQ%N49]X_E+_62F2YYW]!-W MMQ9LC=\M37L5),]AE)(5?\I3:9_&HT%>19:KO>X>9/%+N13H8YQE\;K\<\F# M!4^*!OGK3W&=#1/@I74$L?UE2%A$A3]FCSE<,R")+ MBD++=-(R^'I$@UMQ1=FW&W!%-1!C$,&.()U%$V/-G".EFK&'MY<)M\,B+](+NMCE:D$>8@[E:O)O2*A$PY/6>6E34A@K@C1C>(I=$2+3W(M,FR935!G#[& MN6#RUT#F"7=^_F4ZN;^:HIL+-+N]F4UO[_Y!G[Y,T/2O^\O9]?3K'7H_4&" MD']'I']?(+>O_N WJ$@1G<^33B)%WRD"TDE!=2]XK:?\]N:!V[[9O*?HIYQ M@DS#M!K2S]7]$ _!D.L[2>_5T70I0JF"6*[@97N\ WHS)=<'$\PF:A2062!:% MIC^38"4;5]#O5S(<70](^+]-I>;85C-VN@[/^(IX,-;D0N/UJ"YO_^&^\8? M386W!%:3H5?*T%.ANW=4D!"M"C$R%>!%A1/D42Z:RL\QG0PSW376KF5C@#4N!R7@L+^XM*V5(C>]PI#I44KTFGB\OL>?=9Z5H5R7BL<^I M);!:\>BH_LN-#ANV&])B;.0ZE)LV1K<0=.6H+4=U![T=OJV.;IO-[#*;N!>E_VJ-#-'2]$26EV*RLI@M9=Y8[_N M.Q/L+OMJ@Z]$Z[<"U;:ERN0+T\^#1?H,I*TUY R?:5WE8A/'[*6T.KU5[X(M[IOLW59-4EMH=2DJFX25]N.MO>OL[Z)#8[=WU4%UPI6API6I'<[-^2,\[+)K6_5*;:'5W_@KLV0J'<@;N[8 K6VF WNG:U\]JA.N M+(VIMC1SNA0:(M_$)K"&D+[>N6]HP<3+:'5J]^;'T'0ZHFEW1M.%;3(KVV1VM,:8QJ]TL;XT;TUGO-6&/0&ULK59K;YLP%/TK M%JNF5NK**TFG+$%* M,Z]5V6MINF:1\ +X16(F-,=).IHP]Z,E5 MTK<.QTK3JD]JX.5ZK?S3>E92R+1O MO;=0 C-<9'+"5I^@\F,V&+-,F"M;E=B.L>%D"ROR&H'.:'E'3]5>=@@*\UF M@E<1O%U"ZP6"7Q'\8R.T*D+KV CMBF"LVZ5WD[@02QST.%LAKM%*30],]@U; MY8M0_9[<2]Z>$L63P7CR91Q-[GZ@P4V(HJ_W5^/KZ.8.G88@,G)&3!!A**[E!4"TT3T.*DVHN7LN HZ+(-Z+P3UT36C,A4HH@DD M#?SP,+]S@&^K!-19\-99&'H'!3\7] +YSCGR'*_5L)_1\72_R<[_18_^.?I6 M,OSZE?'-GO_2*\%5%>+R^1R-,TPE4F>,HL>"+%1YD.CG8"HD5]_WKZ9S+Y5; MSB5Q+:.IU4?3^N0>A"" M($HT)+NNL.AN<,R(]W(!GE0'$=!T-J7LI9'5[6,9M-L>]F9\7V(ZSK;F+ ! MX[G;F&@?XWF=&K-ENUW;,A]ONW+96'K:^S;]'9O[$-?;2478@'$[.S;W,9[G M[-BT-VIS#GQNF]) ,2NH++ _)>K7NNP/3;G;6AVYWY#:LAZI/EVWUKWS9Y*\Q MGQ,J4 8S%2+4QGF#*]^HP9INI?[@&J.%O]^Q$Z)V22L>]I6Q9^86>-T MT+;UKN 7@Y5>6Q/K9"KEB]U<)CTOL(* 0VPL \7'$@; N25"&:\EIU<=:8'K MZP_V<^<=O4RIAH'DOUEB%CWOAT<2F-&N M-PZ-;IBP _^+$*.PRO)EH,K@8#1^O1^3NG-S>/8PF9'SVYZR/@?TA&,JX/B!' MY%@8*!9P:2,B8*O-.GFX@G8)ZQMSC9$CV!P[('F&"("ODKJE(=-X<>E MDGZA)-RBY"H7OZ09')(P"%LU\,%N^!!BA#<TU^"X8T/@:O-,IASKG M!=V)H[-#9!DU.EU_N>[G&PO=V]R:W-H965TD%;M"U4 M$E62LI.W7^H0V4H4-D;GQM:!_\?A_>)((D<'QG^(':42/<11(L;&3LKTRC3% M>D=C(BY82A-U9L-X3*3:Y5M3I)R2H!#%D>E85M^,29@8[]@X-N?NB&4R"A,Z MYTAD<4SXXS6-V&%LV,;3@46XW$8WH6N8(HO[V=$]C*">I M,'Y64*/N,O>>;C_1_6+P:C K(NB41?^%@=R-C:&! KHA6207[/")5@,JERS M2!2_Z%"UM0RTSH1D<256$<1A4OZ3ARH1)P*[_XK_J03.*NA6 M@NY;!:U*T'NKH%)\>D7NRV05F?:(),Z(LP/B>6M%RS<*NPJU2G"8Y%?64G)U M-E0ZZ=Y]OL=+-)|\G5?XH]H@6\G]]A3!Q;W7]%[CTH21@+=$4?US'45 MTW49D_-*3+:#9BR1.X%P$M"@"3#5 ,M1.D^CO<:T1(^N+U#'_H@_GDMZ]Z[+7+\B]ZSK5;NZ^7_9$D=?%>3RTYJQ70*7N25M7*XDNDF$Y)FJ,!)]NU4-T(VDL?C>YG5)Z[;3\L)Y)5*RIF-#549!^9X;[I]_MV'WK[S:?(&$>) O#PGP@6,/?;NUO5T=W[YBD]7DD:PBVF9H*1\4\OS!M7>= MOC4R]Z<^:;LXUR=(&(:$^4"PAD^]V]>>UJ>:1%)9E4A5YE:?2OGEB4_6A64_M,TK;O[E&0<(P)P'@C6,ZM=&]7_OANJ_O*%Z@V<^:;LXUR=(&(:$^6VI&-:I M:*1_4*=_H$W_.E1)^C/+'U5X7SRPJC>6-BNTJ',?5I P#Q*&(6$^$^QA[K V M=PCZ,C*$]!<2YD'",'3,!X(U_+VL_:W\O=JIE9]KZ,6+ZF_?[/O7K9QALTF M^&63@=-LX@.%WL2YF06E>: T#$KSH6A:T\^ MYVW0@ECAH&R&I'F@-Q*\Z%H39N=H\V.]@XN;%.O_W&KIWIM#SU2PMOF9:9Z MY=G^0=(P*,V'HC7]\ZAV-I/>'=&'GY=@4%G3D!I'B@-@])*%K3VN/TB=V% MK<"0,Q)34)H'2L.@-!^*UK3Y./MBZZ=?]!58KQUH*C#HA PH#8/2?"A:Z9]Y MLQ@024[XM%]L$6K,LD>5]2'VT7A";,% M YK%YN9HV(WP;)@\)%=*.DUL5 !IG0_1]02P,$% @ M[(§.69A]VULS P ;0H !D !X;"]W)K&ULMM59K3]LP%/TK5QF:0-K(HR]@;:66%]T(6$5ATS3QP6UN6XO$#K;3TG\ VPEI MAT(]{=8/C1_W'!]?GSBWO>;B42X1%3S'$9,=9ZE4ZY!4M(8V22<@8"YQVGYY_U_9H!V(B%-=R MIPUF*U/.'TUG%'8_:*B6'>?$@1#G)(W4+5]_QWQ##<.WXY&T_[#.8ST'9JE4/.[!6D%. M6?8DSWDB=@#U^AN (<$5G>VD%4Y((ITVX*O09AHS68:=JL6K<519DYEHH2>MI1JGNC<_[H83&/=^] I70S@E-N.9,+24.68CAOWA7IZ'(1?"2BWY027B9LF,H>5\@ M\((ZW$\&<'AP5,%;*W9)_AQ+%"IWNYT]^T_M6H;5>:*U7L6=:M=E30=6F3%PUW"(1IJC6MB$R:)%'VM$U*:Z#/&2[3:&,37"$V48AM5*YFSU_3)623^8[/(1%4VS'1SC2K M4;90)TF5[23C;EEN*TDFF4NP?T78AE0C*X[^UX MR#OV_--R'_G>]E+VJIU$GO>:IYZNS__EF7.GJQ#:7NAY$80+T_)QS M](Q"O059O&PO=V]R M:W-H965T)YGIQ3SYH6GBF<:H MT]PTO4QRO7O1Z0L99%M30%3(3G-S'_XD3."RB1K<[9O$@/:W8O^P7JWA[(Z+ MK\624HF^\TE6G/>64N:G_7X1+6E*BA.>TTP=F7.1$]DVQ:)?Y(*2N#1*D[IG M_.-^2EC6FYR5^Z[%Y(RO9,(R>BU0L4I3(NXO:,+OSGMN[V'#5LLI=[1GYSE M9$%OJ?R47PNUU:\I,4MI5C">(4'GY[VW[BGV2X-RQ-^,WA5;GY$^E1GG7_7& M97S>'<_2.:$(CJ1%$_5O3*4T235+S^%9!>[5/;:C]^8'^KCQY=3(S4M I3_YA ML5R>]\8]%-,Y627RAM^]I4)#30OXDE1_D5WU5BGAZ)5(7E:&:L9I"S;_"?? MJT \O<"K#+P=_^6XW<"O#/O=@^ 1@Z R"\'8-AH\8#"]#\M3[FW,O Q<2229G M@M\AH4]>S /KJ5.OS1I[.]\'$$F]I?H)\YQ7R',]I.R&[^1^KK#8/6LS#IYO[;>$P MFXCM@Q"IR66=&$+9CVP;*U MR@M0P[&_7T."NL45S:AL50-#/F7A-S[[!($JCN?>EJXVEUA]U/9RV\O8ML&+1=VI!>,13-U*)]$;C6 MY>[C6LPI13D5D?].)(O6G&XG=X[^AN;Z6^%W3AS7]0:[\0?M!D#1S/@W_0#W M!PV!GUG'JF&W4HTA(E:K*E7HT$*B&UU2V5:Z]AEUU@V2%H+2.!3-U+9I4;@# MT/6N"]]# *6%H#0.13.%:?H0KG5-_7C28P\WD=WT0_2'VA[HJ+I0F<[_:7> M[64_T-[#$]R:,6X:"ZZ]L_"+$YL:<57U**RY#K)1, 6EA: T#$4SY6[:&.X8 M-M=!+HNGH+00E(;A:*8PS:+=/7#5WBG702Z9IQ5N^-GX^[D.=*4.13-_F&R6 MZIYJ]?ZS"?&R;H]O=2S3ZFK;]"T$)2&H6BFN$T;P7-!TY\'VD4 I86@- Q% M,X5I>@W>@;V&+NG/[J.S6EY;^G.=O?0'ZA8_P:T9XZ:'X-EF"+\ZLSVQUK// MLK*H \P@-(P%,W4N^E9> %LL=M.(#20E :AJ*9PC0-!_^4 1,L@/M0E2T MW5HOV$]VH T&*)HI1--@\.P-AI_-B->"I70O"1[0Z[//L[.8H]1@-(P%,U4 MO&EW>"/8G C:F "EA: T#$4SA6D:$]Y!#UATS(F@W8]*MIL3]W_1 '6+H6BF M$$TCPK,W(GY-3CQH50S:S0"EA: T#$4S'S]N6AZ^ YH4?=!V!2@M!*5A*)HI M3-.N\,U//8 D1_N/SFJYK4G1VTN*H&Q%&TC1'_K38V4BD7YBDR!RJ?I-B\Q MU'OKUW#>$EB^?[.R?N]?AYF6:!K-YM^>*B7+"I30N4(Z)R-5Z8K-ZS*;#2I^7')24Q%7J .C[G7#YL: ?U2TN3_P%02P,$% @ [(§.60.N M4M(K P 4 L !D !X;"]W;W)K&ULK59K;]HP M%/TK5]DT;5+7/'BU'40"YJLIXOZU#3M@TDN8#6Q,IM *^W'SW9"8!!-81T? M\". ^YYY[?&W?]H*+!SE%5/"8)DQVG*E2V9'KRFB**9'[/$.FOXRY(2G0S%Q M92:0Q-8H3=S \YIN2BASPK:=&XJPS6 UJMML*/3(+5%BFB*3E#,0..XX7?^HY]>,@5UO1W$AU_I@0AEQ M_F &@[CC>(81)A@I T%T,\<^)HE!TCQ^%]!.Z=,8KO>7Z*!W,B$CL\^2> MQFK:<0X2R$ M6#.H!<\$!(5!8'GGCBS+8Z)(V!9\ <*LUFBF8T.UUIH<9697KI707ZFV4^%U M_^SD^/;K"5R>PO7-9Z\+7 YO!I<7T.W?#.X&-]_@_3$J0A/YH>TJ[="8N5$! MWLO!@V? FW#.F9I*.&$QQG_:WIHR398LNT%E8"?9VP?:MX>!%Y0A[?@@IP2 M@;)H*CS42CUJUD/M.3T,T,>>WN<8AN1)YY^"KA"$3=#VOW='4@F=2S\VR9%C MUS=CFP-V)#,284> MZ%,H%6$Q99,|&.&$,J:[.HL3PB*$7QMERR)?36L+W.RYZ%?]_2O[/5GF]BG7L_6&/=V ^"S9R;)>?F MKKI.=#Z8**H$K 3=G I0D2EM0MFWK=0JON%=+6>EF=_X')?^#7=5>1>4A## GGZ% MQD@U?3.;#?"'E2ZVCV&PS*&P]?MP4L15>],I?/=H_*]U5/AO>[&0=MN=;T4 MGK:]7_RUY\S_CS?,7XRKE2]\;W>_^,&*<_"/.4]&>ZF:[";KJMGT:]\NU[4 MM9KP"[+6MI'572MR4A036\()B/B,J;S>*6?+4Z$?EDD)#C6MIMY^2^LE\O(M'RB>V9)IQ)4NP&QWJDM>%&:!_C[F7"T'QD%91(>_ 5!+ P04 M " #L@0Y9$BG@9)<$ #[&P &0 'AL+W=OJXC88Q_\5*YNF.VE'?A ([O"IQ3>MVIJBZ]WVXK07)ABP+K&9 M[4"[OWZVDR:$ICY:66I?E#CX^=C/UWD>_,3C/>/?Q 9C">[SC(]MY%R>^[[M(MW@'(D>VV*IOEDQGB.IFGSMBRW':&F,\LR/@F#HYXA0;SHV]^9\.F:%S C% M>(/USBC.TG7N@]WOA$UANI;_C3\1:M\1V67[9SKEI^35F2'%-!& 4< MKR;>17@.(V-@>OQ%\%X<7 /MRH*Q;[IQM9QX@9X1SG J-0*ICQV>X2S3)#6/ M?RNH5X^]#0^O'^F_&N>5,PLD\(QE?Y.EW$R\D0>6>(6*3'YB^]]PY=! \U*6 M"?,?[,N^R9D'TD)(EE?&:@8YH>4GN]^$,#!0G&Z#]#*(C@V&SQCT*X/^L4\ MC%%<&<1&F=(5HP-$$DW'G.T!U[T535\8,8V

_=VA+*=U@]8IO=+A0>WPP.KP%96PEGY)K5_RQBDL<;F[2QAT!&OI/JIU']E3F$E;0&A9@61@@0&^WQ*. MNR04DTY$ZLD:]%?+2)\8E##]"M<0+ M@V;K&+QQK%83<"2]4QIT16N+?[!/#]T%;.5J[2G"CI]L1^TS^VUOD>-[Y'5 M]VM"25[DU]"U(U[\Z+BD05>TMGQ-E1"^=9D0.JT3G-*@*UI; .*94".VUPL=[MS%,B,%"_/2GNK!.JPN@@"N/>*#Z,U5-Z0?ML7NMM4R>$]D+A&MU_/U)=;OYG M3FG0%:TM7U-,A,.WCE2G98A3&G1%:XO?5"*A=<-]4J0F3V)PT!L>!^H)G:!] M+]_UM=G]A_;MOWX!!6YS2A:% %NT\+$*0VZHK7?ZC:E263=?4]O"O,2AJW*#;( ]) ;OLE_G:^=+^VT MERKIE 8K6FM/G@s8B_FA0IY"V2$T)$=E+R,B,Z@E\Q M)A\;>H#ZO&_Z/U!+ P04 " #L@0Y9-BJ#]7," O" &0 'AL+W=O M4 &CT5C*NAMEVM=7OF^RG(HB.J)$KB960I9$&VZW*@M: %=4 M<"1A.?1&X=4DMNO=@C\4*K731C:3!R$>;>?;8N@%-B!@D&FK0,QG V-@S]9 M,/XVFEZ[I05WVUOUKRYWD\L#43 6I)XN=#[T/GEH4NR9GHFJAMH\KFP>IE@ MROVBJEX;QO[*UDJ+HH%-! 7E]9<\-3[L .$Q #< /A6(&B Z%8@:(#X5N&@ ME[I?Y^Z,2XDFR4"*"DF[VJC9AG/?T<8ORNT]F6MI9JGA=#*_^S7^@>Y'L]EH M>C='[U+0A#*%ID1*8L_P/?J(5$XJD(&OS886\[-&_+H6QT?$OJ%GZ#T7!!X0# M'! _O]UX"IG!0X='! _"T&Y^-*30%9GXB_BDY>"9P: _='BPC_O&Y-9IW#J-G5YT MS&DMLD=T;WWE^]"9-1\?YFW!N%(ER6#HF8J@0&[2]Z^"?O!ET/6GE,L/:?8 MY$QB>X<0M8<0=:DG6_N1*9E*$[Z@?'7H*&J5"Z=B2^TF,5=@L^OOBRO2SDS> M:]KS[7 <8MQNN>=6+W+H1=[HQ> Q!)5'1>S4^6U%_ .<8FG\S)80!WV\ M?Q*3,VU9>^SO%%O[E/XD_D=(_@-02P,$% @ [(.$.6=EH8,+B @ DP< !D M !X;"]W;W)K&ULK55=;YLP%/TK5ZR:6FD+A)!TM[1*D?!"U4[Z4-.M>7;@)J("9[23MOY]M"$TZDO5A+V";>XI/N=CWMG>4/?,0 M4\8X1"9+>FR?T0$)\K-.4?EE1EA AIVQM\HPA"30HB4W;LEIF0J+4 M<-MZ;<;<-MV(.$IQQH!ODH2PUQ[&=-=D34N4"RS&9,S MLV0)H@13'M$4&*XZ1K=^VV^I>!WP,\(=/OB#"R:^1Q EWT; S!LN1!],A MS+W) WB_9MYDX4%W,H#%6.YW!U!O[NX@^%H^@CWD^%T/NX^W$\G<#E M0:*87\%76"X&<'EO!1<0I? 0T@TG:<#:II IZU6ZF7VCJY9KL$YI;,*:I"#EX M:8#],=Z4_DJ3]MYDSSŸ+^&.3UJ!A?0!;LIT*/?V/PQMGY#3*G#] EDBSS8]ML'A4I[Q5R2,7U6Y.;]I72.A;D&2'W3; M@8"\5AV$_H>8G+-$1XEIE8EIG67N%OD((N[332I VL>*1%2YSYGKUL&/LFI6 MJ]YX]S_ '9=+-P_J6X)LK&PO=V]R:W-H965T0\2K:)+X0/^X]/L]N6P0)C M(F]Y@DSOS+B(B=)3,:=E(U"$:5(M MJHE/[Y27,N=,1@E4\Y_FLE3V+ <0P@C#)1!(/JOPA9&D0'2-'YM,*W\2),X M.]ZB=U+M6LN42&SOZ(6&:M&P[BP(<4:6D1KQ]2-N])0-7L CF?["><A/K6! L M]>+Q)EDSB"G+GN1UCWOSXT^VT8M3X;#KM_3R\TNM)KC1^AT!R_PU.\,1KWF\].@#]=M5(1(&\@:NAT0@4PM4-"#1 M#7R$R;@-UUEP#2_!9B.%^ MOJWUY]+=K>@'lRS@ER6[A:+S 5S'+9W@T_KW].(9.L7<@V**5WH#;Y"@((JRM.42HWT@(N%2G;BE#J:8HYNM<>>5:M6ZO=ID?QY1JM3QFCUXIIU-$/]#E*I#-\5@O^]JXEF_+V'\13%CU.LSX*;(G4O$Q)@P])52*)8H>6] M?U>H.)].&7,AL+Ū[*.?W4+Z(31E*><>"ZMV!2\=:/LSC_Z\>%P/8D5W/)U8OX43W^; JU T..8TK%\H$CJDZ5C5',T^8C M:%+IK+:DZ_F_:V9EO6#]0?=][(V]1Z=Z,P 7I_QKG;3LP!^:\![P]02P,$% @ [(.$.6>V< M5U4& P \@@ !D !X;"]W;W)K&ULK59;:]HP M&/TK5H:F5H+F'F@'D2BA:B<*,J#V:((A5ITXLQUH]^MG)VE&:.4!4ZDOBRW>. MOW-\[>XH>^810@*\O"3A/2T2(KW1=1YK*(:\BJ8HD3UKRF(H9)5M=)XR!%'D.<:'XW;YLROTLS07""I@SP+(XA>[U%A.YZFJF]-3SA3214@^YW M4[A!,R06Z93)FEZQK'",$HYI AA:][2^>1-X*CX/^(71CN^5@5*RI/1951Y6 M/,2- !.P#RB&8?)BG=U(5-3 ^AAF<9MD89U)(V?M67(%;*,)+,-R:N"#T_ A1)NYG"[!AZZR:E2*Z=)Z<.S*UO6?9U M5]_NFUT3U#$[[X."FB"S_3_HG3E.98YSTIQ9) 4>ND/4"@,$PR4F6.#ZQ5;P MNGO9F)9G'.BJ"3+59GRGZV-0VVS7RW(K6>ZGY_PL56Y-PM?V@2KWPT28'=<[M4%7#Y%'I'9'F5+.^DK#D5D'Q6DO=QV3CNH:23XWYVM]>.;#G.@71[X)1KX%' MR#8XX5+36L*.J[:TCA4W;%$1-.WOG"45\@:+BY%\E""F F3_FE+O5E'76/7. M\?\!4$L#!!0 (.R!#EF!9D)(6P(#L% 9 >&PO=V]R:W-H965T MLFEII+03ZI8X@[4FJ=DJ3]$FV90E7-I8G\CB6C)7)%!0>)>=\;]&Z& MD'*R39R%>;;"0];W "D*&J;8.Q P;'")CELC(^-ER>MV1%K@__MW['?.>_ &RS-1.!3L!\UTT?>N/<@P)S733V)[CZV?"\N7"J;<%[9M;N!!6BLM MRA9L%)24-R-Y;>NP!^B=OP,(6T#X44#4 ESE_$:9LS4BFB2Q%%N0-MNPV8FK MC4,;-Y3;0[C0TNQ2@a]/8G@.'ITF8YC=P6(ŪGT_&C^/IWH<+!]F4S@>H2:4[1,XGA.)7!>H:4K8"9S":C&"XZ,3. +*85F(M6A&>]=C71JH]T$];6;>-K/ =6=]]?@91\ 7"(#P_ !]^'!Z]A?NF0%V5PJY*MH>.+WN&;52B)IGP-$S1WYJ"AAN'\.(-MQAM5D13[GNDVA7*#7O+Y4^\R^'K(MWG\B>V.VZLQ& V)/!FE:ES4C&C.@]9"; B:NY40.TG;%]%%W' F;?X]]\X44OZ)(.[?[>U:;/RB.1:\H5,.P-++#B[NO : M4;M B\K=]F>A3>^X:6%>-Y0VP>SG0NA=8!NH>R^3/U!+ P04 " #L@0Y9 M>W:]9=P" "0 &0 'AL+W=OV[ZVT"J5BL<%6"N("#^Z74Q&Z/$./0SFBZ?O?#R:F=ED-)B-T&0\N!E/AL7S6U"84'F!+M%B M=HO.SR[0&2(,S2.>2LQ"V;.5UF28[561_R;/[WR0_U?*KE"K\0,Y#<>M@ ^ M#F^]A]NZ$F4YG+(<3L;7^H#O,0&!%6$:- 'lYZ@TE#.XU0RFZ[HRP2OH6[JM M)(@M6,'W;TV_\;/*WG\B>V>V59IMU;$'IN3H7(!I=F/91S%G*I(75:YSJG9& M9;;&;>![NN+;?3.UZ4XTXY9FW,_ >%6Z<*4T1-FZ $O^]=756VBW_DP_&NO0,CM:E. M--(NC;1KC4ORBX:QTF](-3;F0*=0]E9)J;0%M.44$CDBJ=.53EL'SF\;+K. M@<-:#2HXQWWJ.4K@AS7+8-RN?;> M^63N!@]8; B36L9:PQI7;5T[D9^W^43Q)#NREESI S ;1OJ* L($Z/=KSM7; MQ)R"Y;4G^=02P,$% @ [(.$.64JQA!EO!0 .B0 !D !X;"]W;W)K M&ULS9K?;Z,X$,??]Z^P'#))T +.V;9I__NS@4),J#?L:^2^M$*8SWB^XTSPX/&.T.]L M \#14Q3&[+RUX7O[9EG,WT*$\OG90BP^61$:82Y.Z=IB6PIXF1I%H>5T.@,K MPD'8XC#=([_@I@Q_:.D0QE07*U/&]U MY(@@!)]+!!;_'F$&82A)8AS_Y-!6X5,:[A^_T"_3X$4P"\Q@1L*OP9)OSENC M%EK"'B[/R /[*]Y/@E9^A?M\GL[+>0GC),H-Q8CB((X^X^?\5@VYNT*T8O#]D7F[0.]9#/S=(0[>RV%/A7,SQ9$S)#E%YMZ#) M@U3]U%KH%<1RHLPY%9\&PHY/;N^\^^G#U>??T:4WG7MS],$%CH.0H<^84BRS_M^:%)0F+OKP_B-ZCX(8/6Q(PG"\9&.+BR%(D.7G[BXR=\XKIKKHAL1\PY_7_M+V%98^_J[0<:>TN$7L3OO,1_X6B!?R;Q^>IVVLCI.+V:\E:)FT:V\\D9M=$]X!!YC&,..$:B+8X#8&UT M%3\"XZ)D<#DE]F\2,P-:?3^)DE"<+I$+HH3Y 4X+P[=KX1-=<8C8WW73)QM@ MKWZ LFJ>L2WVX;PEF SH([0FO_YB#$J_U>7.),PU"?,,P90L]XHL]W3TR36<MPH]V^%DF3V3R&3!%)(:Z=&2D84]2OSF/$[O7&XRMQWV9M>Z;RGR,1\^01T6^ M?B%?O[E)?$?]Y,M(_:U@>]=5];3>FJIWA$//D$-%O$$AWDKWKVL%__D'G-8 M[7P;'(R_>WI:$6QP,$.Z T>]QSWD#*L<[Y SZ)7W*.$-B_"&1\R-APT%0-]N M(%H K:UR6DK3*F<2YIJ$>89@2BI&12I&;_VW;&0RRR9AKDF89PBF9/FTR/*I M]@L7*L6X+@E;^Z9). ES3P_JC].OE"A#_A1I[4ZY-.AHQ?V**:9H:CKV5FKV6Z]H^0A-Y=HDS35*\TS1U%P[9;X=[5?O=@MR\1VO M45KAVO*9*.!9DI8B:[7)T2(:\,.@> %K .HAC*=4-IOX&V=F=B),#\\%):H-I:JFNEQS MV]K%WN1VM0I\0)?8#* BV^OOMH:72 ;I;E&:9XIFIJ6 I4W MB,]7A/"7$^F@V"XT^1=02P,$% @ [(.$.6;GL+YL8 P)PP !D !X M;"]W;W)K&ULK5=M:]HP$/XKIZR:6JEKPOO60:06 M,JW3:!'03?MHDH-$3>S,-M#^^]E.2*$+45OE"_'+/8_OGG,N1W_+^(.($24\ M)C$5RN4,KVT;>&'F!!QP5*D:F?)>$*DFO*5+5*.)#"@)+:;CM.U$Q)1R^V; MM0EW^VPMXXCBA(-8)PGA3]<8L^W :EB[A6FT"J5>L-U^2E8X0WF?3KB:V05+ M$"5(1<0H<%P,K*O&I=?3lL:@5X1:L3<&'FQP MB'&LB90:?W-.JSA2 _?'_ 9O)G85RX((`+=X=Q3(<&!]MB#)5GY$*37.U& M"B==:_SSY>??'\#JS;W;^=$Y_,/L']: 2G M)V=P C:(D' 4$%&XIY$4YVI1C>#V]4:-$J4MTR?*UCJ4[2F#TAPA0E4O.:#CD&*G%EB1+(-VBY'S\TNL[7,I7K)!O52>;51':0D':1D'85^W-">)$0 MWR0$MJI$*TB1^VI=CW][LZUYY_EMUKY/,JXGL0/=.MH7OGG;HKQ?.B5J9XQMK;4_REWI7GOE7O.LF\FL@.],X6>G>K]7Y478U0%YHM M 8]I7R9X)>U;:U"=9*,ZR;SN?_=*=7E.<;4.-.\5FO?>><]8,A5?8^2]PZ/C-]?>ZY02Y"O3H@KPV9K*K&DJ5HLN^,HT?_:S M>=9"CPE?151 C$L%5;57O6(\:TNSB62IZ;L63*HNS@Q#U&PO-AHTM%8]C<^ZQ?4,,H\JL!;M9,&:"52%D-28+8\I/85C-%ZR@MU9DJF:1(IG1!C>WJ/*Q*S6A: :D0X:#7B\."F<]>]V=7NZ#)QUZ2D*O M_/D+Y%%E3#1^F>?G'&/2%[O2]?!C*^2(OQAMZ*9+!T3.A@Y\9-WV0T];'9UM,LJ4[#8W(BY@]6G!@GLJQF1*!9]I#JR,%ERL77@ @;D22@?&5I5-V(=(]>#@ MONM!P34Z!9=*U[E=!O<];X;O 9L>&.1"M 8'Q 4FHY(:P[2\LIUZYINO^X)OTA/IFD\R43IENT_3))C09"9:!'U<#_9-MDUKJ&DZ&=V6^+.UT9-V'^F;7FF5\5?=766L 4^_CZK0LQ?JSX+DLF)O\BQ-.1G3# M"O9*\P>;#4IE;@-,D^">:B2!K,E%X;+IK?@:P$,VHKOT-IM>/VX,@S<5ERE8LG39=G<_J9F ; M-FMS 6$?N:HO/X)Q'.9' ,/R8 XPCF-A>?ZG^0S1^3@,\S;T(D.4,T0YCN5# MIO4'R^/G)/;RSS1)HBB.L16=3KT.IMBZQ3'\^-4P;\# \D"F/UMK?+?Q"GF^ M#K]?:Y"L)GBE8C-%%]K0/SK!HPD\>\VE@<8V"Y@M0/Y_7F@IOR<*()=Q:QA M3S".) F&0"WZ:S2.D=6)X>/?'^PIB:(D\2. ^1U$$8; TX@CF /P@"%15+\' M]]Y'X>8]%7;_(YL\ E!+ P04 " #L@0Y9EXJ[', 3 @ "P %]R M96QS+RYR96QSQ9*Y;L,P#$! Q="> ?0(8@9S]/D!5J(/V!(%BD6=OZ_: MI7&0"OEY/3P2W!YI0.TXI+:+]1C]$%)I6M6X 4BV)8]ISI%"KM0L'C6'TD!$ MVV-#L%HL/D N&6:WO606IW.D5XA-/E_G;@2=&A(E@6FD7)TZ(=I7\=Q_:0T^FO8R*T>EOH M^7%H5 J.W&,EC'%BM/XU@LD/['X 4$L#!!0 (.R!#EFWE_/]#00 /,< M / >&PO=V]R:V)O;VLN>&ULQ9EA;Z,V&(#_BL6G3IJ6&GOKKJG6?3E1XERL$AP9VM[NU\\FB_:RY%[MBY-/B6T$CU_C]['-QS>IGJ^D M?":?MG733IU-U^UN1Z.VVO!MV?XB=[S1+6NIMF6GB^KKJ-TI7J[:#>?=MAYY MX_'-:%N*QOGT\"O5(U@07;\ZH1L=*6!#\K?VWW13)JVC%DZA%]]?4Z?_7 MW"%:T8BM^,Y74V?LD'8CWSY+);+IBOKO%*RKJ>.NV]XX*H3U5%U;B"+\JGM M:[KR*2LUR-2Y&>L;KH5JN_Z*_OZE9GSE^N)]Z:63]Z+NN]J5'9\K^;(3S5=S M&]V+$>A&'X?#[SZ(M^K_A%&NUZ+B,UF];'G3[>.H>&T FW8C=JU#FG++ITX@ M7[DR_=$/"%?[OG4:"D1*W0K=H,)5CV<3I5GQIN4KO!70>0N== MAHY-!)#7".3U M92"#LMV0^OI WB"0-W8ADVQ.X_!/6H1)3&@\(_ERL:#9(TGN21[. >0[!/*= M7<@T2U*6%8\](/MM&:8+%A>[3W"]MXN6YP4+"+!S$Q.;B7-.,7'V)B:G OX@9RI1?*-6]_@IB8 M)=QS:N(D'68U[(B!GGO%)V'N<*S[(K_IIJ3@)@V/-O:"#ZSV3+JA38++P-B5A"8>#QT^V%;) "S!Z.1#N;=(YFS9)Y1B(F9Q;-L%H@9Q@]Z-B=9 MJ$$-\M6,0TQ.-)YET4#,C 5)'(11N,^6N@8N:3S,-IYEVPS?S6AIWDI&LUA/ M)YV/X'K0PVSC7=0V$XB)V<:S;!L8S1/F@9B8;3S+MOF1%&>*T4]. [!M./9 MU@Y,2$-!&E)X((+YQ[?L'VR+ITDA)F8AW[*%3D10CS6)2V4.;EXA)F8AW[*% MACN_(TZ(B1Z#G=%"<'E$:%"$#R'$Q"SDV[;0<.6IF(=^VA09[6'30,0OY MEBTT=+K.F.R/E,4Y^\=($!.SD']&"QUA#G:0/F8AW[*%!E-HF:81,Q:B$;FC M$8T#B(E9R#^CA8XP!]&<8!::6+80Q%S08IF%A5D5ZU*_*X*8F(4FEBUTO%D;MS'6(B5EH8ME"/SXFZH$A)F:A26^AT>$CVXJO1<-7L7Y$]^NKLJY21N7N@YT7=)$LEP=QMD=QC=^^AM02P,$% @ [(.$.6>Y)W?^> 0 M"!H !H !X,"]?/M84.!!*=*@/96U:WG\%]8GRYY]A5.9M#G45]XZ-N$_$^OM]K_G_7Z^QRJ],=@]U.WQ[@/(16]3=GN0IH7 M(G\Z;$=W.TB_FUSTEIMYT2XW4KC<00!!FC_((.CR!WD\OF#AA TS!\T@#]! 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A0#% @ [(.$.637L$Y\7 P ?@L !D ("!AYT M 'AL+W=O&PO=V]R:W-H965T&UL4$L! A0#% @ M[(.$.00,,M&PO=V]R:W-H965T&UL4$L! A0#% @ [(.$.69A]VULS P M;0H !D ("!\+D 'AL+W=O&PO=V]R:W-H965T&UL4$L! A0#% @ [(.$.61(IX&27! ^QL !D M ("!]<-'AL+W=O&PO=V]R:W-H M965T&UL4$L! M A0#% @ [(.$.63AW$,:C @ &0@ !D ("!/-('AL M+W=O&PO=V]R:W-H965T&UL4$L! A0#% @ [(.$. M67MV_67< @ D !D ("!)=L 'AL+W=O&PO=V]R:W-H965T&UL4$L! A0#% @ [(.$.62%]LRTS P .!. M T (!+>< 'AL+W-T>6QE&PO=V]R:V)O:VLN>&UL4$L! A0#% @ [(.$.6>Y)W?^> 0 "!H !H M (!KN\ 'AL+U]R96QS+W=O XML 55 Show.js IDEA: XBRL DOCUMENT // Edgar(tm) Renderer was created by staff of the U.S. Securities and Exchange Commission. Data and content created by government employees within the scope of their employment are not subject to domestic copyright protection. 17 U.S.C. 105. var Show={};Show.LastAR=null,Show.showAR=function(a,r,w){if(Show.LastAR)Show.hideAR();var e=a;while(e&&e.nodeName!='TABLE')e=e.nextSibling;if(!e||e.nodeName!='TABLE'){var ref=((window)?w.document:document).getElementById(r);if(ref){e=ref.cloneNode(!0);e.removeAttribute('id');a.parentNode.appendChild(e)}} if(e)e.style.display='block';Show.LastAR=e};Show.hideAR=function(){Show.LastAR.style.display='none'};Show.toggleNext=function(a){var e=a;while(e.nodeName!='DIV')e=e.nextSibling;if(!e.style){}else if(!e.style.display){}else{var d,p ;if(e.style.display=='none'){d='block';p='-'}else{d='none';p='+'}e.style.display=d;if(a.textContent){a.textContent=p+a.textContent.substring(1)}else{a.innerText=p+a.innerText.substring(1)}} } XML 56 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 58 FilingSummary.xml IDEA: XBRL DOCUMENT 3.24.2.u1 html 203 199 1 false 64 0 false 4 false false R1.htm 00000001 - Document - Cover Sheet http://pl arpower.com/role/Cover Cover Cover 1 false false R2.htm 00000002 - Statement - Condensed Balance Sheets Sheet http://pl arpower.com/role/BalanceSheets Condensed Balance Sheets Statements 2 false false R3.htm 00000003 - Statement - Condensed Balance Sheets (Parenthetical) Sheet http://pl arpower.com/role/BalanceSheetsParenthetical Condensed Balance Sheets (Parenthetical) Statements 3 false false R4.htm 00000004 - Statement - Condensed Statements of Operations (Unaudited) Sheet http://pl arpower.com/role/StatementsOfOperations Condensed Statements of Operations (Unaudited) Statements 4 false false R5.htm 00000005 - Statement - Condensed Statements of Stockholders' Equity (Unaudited) Sheet http://pl arpower.com/role/StatementsOfStockholdersEquity Condensed Statements of Stockholders' Equity (Unaudited) Statements 5 false false R6.htm 00000006 - Statement - Condensed Statements of Cash Flow (Unaudited) Sheet http://pl arpower.com/role/StatementsOfCashFlow Condensed Statements of Cash Flow (Unaudited) Statements 6 false false R7.htm 00000007 - Disclosure - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES Sheet http://pl arpower.com/role/OrganizationAndSummaryOfSignificantAccountingPolicies ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES Notes 7 false false R8.htm 00000008 - Disclosure - PROPERTY AND EQUIPMENT Sheet http://pl arpower.com/role/PropertyAndEquipment PROPERTY AND EQUIPMENT Notes 8 false false R9.htm 00000009 - Disclosure - NOTES PAYABLE, RELATED PARTY Notes http://pl arpower.com/role/NotesPayableRelatedParty NOTES PAYABLE, RELATED PARTY Notes 9 false false R10.htm 00000010 - Disclosure - NOTES PAYABLE Notes http://pl arpower.com/role/NotesPayable NOTES PAYABLE Notes 10 false false R11.htm 00000011 - Disclosure - LINE OF CREDIT Sheet http://pl arpower.com/role/LineOfCredit LINE OF CREDIT Notes 11 false false R12.htm 00000012 - Disclosure - STOCK OPTIONS Sheet http://pl arpower.com/role/StockOptions STOCK OPTIONS Notes 12 false false R13.htm 00000013 - Disclosure - STOCK WARRANTS Sheet http://pl arpower.com/role/StockWarrants STOCK WARRANTS Notes 13 false false R14.htm 00000014 - Disclosure - OPERATING LEASES Sheet http://pl arpower.com/role/OperatingLeases OPERATING LEASES Notes 14 false false R15.htm 00000015 - Disclosure - EMPLOYEE RETENTION CREDITS Sheet http://pl arpower.com/role/EmployeeRetentionCredits EMPLOYEE RETENTION CREDITS Notes 15 false false R16.htm 00000016 - Disclosure - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Policies) Sheet http://pl arpower.com/role/OrganizationAndSummaryOfSignificantAccountingPoliciesPolicies ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Policies) Policies 16 false false R17.htm 00000017 - Disclosure - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Tables) Sheet http://pl arpower.com/role/OrganizationAndSummaryOfSignificantAccountingPoliciesTables ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Tables) Tables http://pl arpower.com/role/OrganizationAndSummaryOfSignificantAccountingPolicies 17 false false R18.htm 00000018 - Disclosure - PROPERTY AND EQUIPMENT (Tables) Sheet http://pl arpower.com/role/PropertyAndEquipmentTables PROPERTY AND EQUIPMENT (Tables) Tables http://pl arpower.com/role/PropertyAndEquipment 18 false false R19.htm 00000019 - Disclosure - NOTES PAYABLE (Tables) Notes http://pl arpower.com/role/NotesPayableTables NOTES PAYABLE (Tables) Tables http://pl arpower.com/role/NotesPayableRelatedParty 19 false false R20.htm 00000020 - Disclosure - STOCK OPTIONS (Tables) Sheet http://pl arpower.com/role/StockOptionsTables STOCK OPTIONS (Tables) Tables http://pl arpower.com/role/StockOptions 20 false false R21.htm 00000021 - Disclosure - OPERATING LEASES (Tables) Sheet http://pl arpower.com/role/OperatingLeasesTables OPERATING LEASES (Tables) Tables http://pl arpower.com/role/OperatingLeases 21 false false R22.htm 00000022 - Disclosure - SCHEDULE OF DISAGGREGATED NET SALES (Details) Sheet http://pl arpower.com/role/ScheduleOfDisaggregatedNetSalesDetails SCHEDULE OF DISAGGREGATED NET SALES (Details) Details 22 false false R23.htm 00000023 - Disclosure - SCHEDULE OF NET SALES BY GEOGRAPHICAL REGIONS (Details) Sheet http://pl arpower.com/role/ScheduleOfNetSalesByGeographicalRegionsDetails SCHEDULE OF NET SALES BY GEOGRAPHICAL REGIONS (Details) Details 23 false false R24.htm 00000024 - Disclosure - SCHEDULE OF INVENTORIES NET (Details) Sheet http://pl arpower.com/role/ScheduleOfInventoriesNetDetails SCHEDULE OF INVENTORIES NET (Details) Details 24 false false R25.htm 00000025 - Disclosure - SCHEDULE OF

RECONCILIATION OF THE PRODUCT WARRANT LIABILITY (Details) Sheet http://polarpower.com/role/ScheduleOfReconciliationOfProductWarrantLiabilityDetails SCHEDULE OF RECONCILIATION OF THE PRODUCT WARRANT LIABILITY (Details) Details 25 false false R26.htm 00000026 - Disclosure - SCHEDULE OF DILUTED EARNINGS PER SHARE (Details) Sheet http://polarpower.com/role/ScheduleOfDilutedEarningsPerShareDetails SCHEDULE OF DILUTED EARNINGS PER SHARE (Details) Details 26 false false R27.htm 00000027 - Disclosure - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Details Narrative) Sheet http://polarpower.com/role/OrganizationAndSummaryOfSignificantAccountingPoliciesDetailsNarrative ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Details Narrative) Details http://polarpower.com/role/OrganizationAndSummaryOfSignificantAccountingPoliciesTables 27 false false R28.htm 00000028 - Disclosure - SCHEDULE OF PROPERTY AND EQUIPMENT (Details) Sheet http://polarpower.com/role/ScheduleOfPropertyAndEquipmentDetails SCHEDULE OF PROPERTY AND EQUIPMENT (Details) Details 28 false false R29.htm 00000029 - Disclosure - PROPERTY AND EQUIPMENT (Details Narrative) Sheet http://polarpower.com/role/PropertyAndEquipmentDetailsNarrative PROPERTY AND EQUIPMENT (Details Narrative) Details http://polarpower.com/role/PropertyAndEquipmentTables 29 false false R30.htm 00000030 - Disclosure - SCHEDULE OF NOTES PAYABLE (Details) Notes http://polarpower.com/role/ScheduleOfNotesPayableDetails SCHEDULE OF NOTES PAYABLE (Details) Details 30 false false R31.htm 00000031 - Disclosure - NOTES PAYABLE, RELATED PARTY (Details Narrative) Notes http://polarpower.com/role/NotesPayableRelatedPartyDetailsNarrative NOTES PAYABLE, RELATED PARTY (Details Narrative) Details http://polarpower.com/role/NotesPayableRelatedParty 31 false false R32.htm 00000032 - Disclosure - NOTES PAYABLE (Details Narrative) Notes http://polarpower.com/role/NotesPayableDetailsNarrative NOTES PAYABLE (Details Narrative) Details http://polarpower.com/role/NotesPayableTables 32 false false R33.htm 00000033 - Disclosure - LINE OF CREDIT (Details Narrative) Sheet http://polarpower.com/role/LineOfCreditDetailsNarrative LINE OF CREDIT (Details Narrative) Details http://polarpower.com/role/LineOfCredit 33 false false R34.htm 00000034 - Disclosure - SCHEDULE OF STOCK OPTION ACTIVITY (Details) Sheet http://polarpower.com/role/ScheduleOfStockOptionActivityDetails SCHEDULE OF STOCK OPTION ACTIVITY (Details) Details 34 false false R35.htm 00000035 - Disclosure - STOCK OPTIONS (Details Narrative) Sheet http://polarpower.com/role/StockOptionsDetailsNarrative STOCK OPTIONS (Details Narrative) Details http://polarpower.com/role/StockOptionsTables 35 false false R36.htm 00000036 - Disclosure - STOCK WARRANTS (Details Narrative) Sheet http://polarpower.com/role/StockWarrantsDetailsNarrative STOCK WARRANTS (Details Narrative) Details http://polarpower.com/role/StockWarrants 36 false false R37.htm 00000037 - Disclosure - SCHEDULE OF RENT EXPENSE AND SUPPLEMENTAL CASH FLOW INFORMATION (Details) Sheet http://polarpower.com/role/ScheduleOfRentExpenseAndSupplementalCashFlowInformationDetails SCHEDULE OF RENT EXPENSE AND SUPPLEMENTAL CASH FLOW INFORMATION (Details) Details 37 false false R38.htm 00000038 - Disclosure - SCHEDULE OF RENT EXPENSE AND SUPPLEMENTAL CASH FLOW INFORMATION (Details) (Parenthetical) Sheet http://polarpower.com/role/ScheduleOfRentExpenseAndSupplementalCashFlowInformationDetailsParenthetical SCHEDULE OF RENT EXPENSE AND SUPPLEMENTAL CASH FLOW INFORMATION (Details) (Parenthetical) Details 38 false false R39.htm 00000039 - 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Disclosure - EMPLOYEE RETENTION CREDITS (Details Narrative) Sheet http://polarpower.com/role/EmployeeRetentionCreditsDetailsNarrative EMPLOYEE RETENTION CREDITS (Details Narrative) Details http://polarpower.com/role/EmployeeRetentionCredits 43 false false All Reports Book All Reports form10-q.htm pola-20240630.xsd pola-20240630_cal.xml pola-20240630_def.xml pola-20240630_lab.xml pola-20240630_pre.xml http://fasb.org/us-gaap/2024 http://xbrl.sec.gov/dei/2024 true true JSON 60 MetaLinks.json IDEA: XBRL DOCUMENT { "version": "2.2", "instance": { "form10-q.htm": { "nsprefix": "POLA", "nsuri": "http://polarpower.com/20240630", "dts": { "inline": { "local": ["form10-q.htm"] }, "schema": { "local": ["pola-20240630.xsd"], "remote": ["http://www.xbrl.org/2003/xbrl-instance-2003-12-31.xsd", "http://www.xbrl.org/2003/xbrl-linkbase-2003-12-31.xsd", "http://www.xbrl.org/2003/xl-2003-12-31.xsd", "http://www.xbrl.org/2003/xlink-2003-12-31.xsd", "http://www.xbrl.org/2005/xbrldt-2005.xsd", "http://www.xbrl.org/2006/ref-2006-02-27.xsd", "http://www.xbrl.org/lrr/role/negated-2009-12-16.xsd", "http://www.xbrl.org/lrr/role/net-2009-12-16.xsd", "http://www.xbrl.org/lrr/role/reference-2009-12-16.xsd", "https://www.xbrl.org/2020/extensible-enumerations-2.0.xsd", "https://www.xbrl.org/dtr/type/2020-01-21/types.xsd", "https://www.xbrl.org/dtr/type/2022-03-31/types.xsd", "https://xbrl.fasb.org/srt/2024/elts/srt-2024.xsd", "https://xbrl.fasb.org/srt/2024/elts/srt-roles-2024.xsd", "https://xbrl.fasb.org/srt/2024/elts/srt-types-2024.xsd", "https://xbrl.fasb.org/us-gaap/2024/elts/us-gaap-2024.xsd", "https://xbrl.fasb.org/us-gaap/2024/elts/us-roles-2024.xsd", "https://xbrl.fasb.org/us-gaap/2024/elts/us-types-2024.xsd", "https://xbrl.sec.gov/country/2024/country-2024.xsd", "https://xbrl.sec.gov/dei/2024/dei-2024.xsd", "https://xbrl.sec.gov/stpr/2024/stpr-2024.xsd"] }, "calculationLink": { "local": ["pola-20240630_cal.xml"] }, "definitionLink": { "local": ["pola-20240630_def.xml"] }, "labelLink": { "local": ["pola-20240630_lab.xml"] }, "presentationLink": { "local": ["pola-20240630_pre.xml"] } }, "keyStandard": 182, "keyCustom": 17, "axisStandard": 20, "axisCustom": 0, "memberStandard": 33, "memberCustom": 31, "hidden": { "total": 43, "http://fasb.org/us-gaap/2024": 37, "http://xbrl.sec.gov/dei/2024": 4, "http://polarpower.com/20240630": 2 }, "contextCount": 203, "entityCount": 1, "segmentCount": 64, "elementCount": 375, "unitCount": 4, "baseTaxonomies": { "http://fasb.org/us-gaap/2024": 541, "http://xbrl.sec.gov/dei/2024": 30 }, "report": { "R1": { "role": "http://polarpower.com/role/Cover", "longName": "00000001 - 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Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer)." } } }, "auth_ref": ["r40", "r521"] }, "us-gaap_AccountsPayableInterestBearingInterestRate": { "xbrltype": "percentItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccountsPayableInterestBearingInterestRate", "presentation": ["http://polarpower.com/role/NotesPayableRelatedPartyDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Interest rate", "documentation": "Reflects the effective interest rate as of the balance sheet date on interest-bearing trade payables." } } }, "auth_ref": ["r637"] }, "us-gaap_AccountsPayableMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccountsPayableMember", "presentation": ["http://polarpower.com/role/OrganizationAndSummaryOfSignificantAccountingPoliciesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Accounts Payable [Member]", "documentation": "Obligations incurred and payable to vendors for goods and services received." } } }, "auth_ref": ["r42"] }, "us-gaap_AccountsReceivableMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccountsReceivableMember", "presentation": ["http://polarpower.com/role/OrganizationAndSummaryOfSignificantAccountingPoliciesDetailsNarrative"], "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": ["r476"] }, "us-gaap_AccountsReceivableNetCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccountsReceivableNetCurrent", "crdr": "debit", "calculation": { "http://polarpower.com/role/BalanceSheets": { "parentTag": "us-gaap_AssetsCurrent", "weight": 1.0, "order": 2.0 } }, "presentation": ["http://polarpower.com/role/BalanceSheets"], "lang": { "en-us": { "role": { "label": "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": ["r591"] }, "us-gaap_AccumulatedDepreciationDepletionAndAmortizationPropertyPlantAndEquipment": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccumulatedDepreciationDepletionAndAmortizationPropertyPlantAndEquipment", "crdr": "credit", "calculation": { "http://polarpower.com/role/ScheduleOfPropertyAndEquipmentDetails": { "parentTag": "us-gaap_PropertyPlantAndEquipmentNet", "weight": -1.0, "order": 2.0 } }, "presentation": ["http://polarpower.com/role/ScheduleOfPropertyAndEquipmentDetails"], "lang": { "en-us": { "role": { "negatedLabel": "Less: accumulated depreciation and amortization", "label": "Accumulated Depreciation, Depletion and Amortization, Property, Plant, and Equipment", "documentation": "Amount of accumulated depreciation, depletion and amortization for physical assets used in the normal conduct of business to produce goods and services." } } }, "auth_ref": ["r23", "r116", "r383"] }, "us-gaap_AdditionalPaidInCapital": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AdditionalPaidInCapital", "crdr": "credit", "calculation": { "http://polarpower.com/role/BalanceSheets": { "parentTag": "us-gaap_StockholdersEquity", "weight": 1.0, "order": 3.0 } }, "presentation": ["http://polarpower.com/role/BalanceSheets"], "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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Includes other kinds of accounts that have the general characteristics of demand deposits. Also includes short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Excludes cash and cash equivalents within disposal group and discontinued operation." } } }, "auth_ref": ["r13", "r114", "r492"] }, "us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsIncludingDisposalGroupAndDiscontinuedOperations": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsIncludingDisposalGroupAndDiscontinuedOperations", "crdr": "debit", "presentation": ["http://polarpower.com/role/StatementsOfCashFlow"], "lang": { "en-us": { "role": { "periodStartLabel": "Cash and cash equivalents, beginning of period", "periodEndLabel": "Cash and cash equivalents, end of period", "label": "Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Including Disposal Group and Discontinued Operations", "documentation": "Amount of cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage; including, but not limited to, disposal group and discontinued operations. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates." } } }, "auth_ref": ["r13", "r71", "r130"] }, "us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect", "crdr": "debit", "calculation": { "http://polarpower.com/role/StatementsOfCashFlow": { "parentTag": null, "weight": null, "order": null, "root": true } }, "presentation": ["http://polarpower.com/role/StatementsOfCashFlow"], "lang": { "en-us": { "role": { "totalLabel": "Increase in cash and cash equivalents", "label": "Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Period Increase (Decrease), Including Exchange Rate Effect", "documentation": "Amount of increase (decrease) in cash, cash equivalents, and cash and cash equivalents restricted to withdrawal or usage; including effect from exchange rate change. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates." } } }, "auth_ref": ["r0", "r71"] }, "dei_CityAreaCode": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "CityAreaCode", "presentation": ["http://polarpower.com/role/Cover"], "lang": { "en-us": { "role": { "label": "City Area Code", "documentation": "Area code of city" } } } }, "auth_ref": [] }, "us-gaap_ClassOfWarrantOrRightNumberOfSecuritiesCalledByWarrantsOrRights": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ClassOfWarrantOrRightNumberOfSecuritiesCalledByWarrantsOrRights", "presentation": ["http://polarpower.com/role/StockWarrantsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Exchange of warrants", "documentation": "Number of securities into which the class of warrant or right may be converted. For example, but not limited to, 500,000 warrants may be converted into 1,000,000 shares." } } } }, "auth_ref": ["r220"] }, "us-gaap_ClassOfWarrantOrRightOutstanding": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ClassOfWarrantOrRightOutstanding", "presentation": ["http://polarpower.com/role/StockWarrantsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Warrants outstanding", "documentation": "Number of warrants or rights outstanding." } } } }, "auth_ref": [] }, "us-gaap_CollaborativeArrangementsAndNoncollaborativeArrangementTransactionsLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CollaborativeArrangementsAndNoncollaborativeArrangementTransactionsLineItems", "presentation": ["http://polarpower.com/role/ScheduleOfDisaggregatedNetSalesDetails"], "lang": { "en-us": { "role": { "label": "Collaborative Arrangement and Arrangement Other than Collaborative [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": ["r292"] }, "us-gaap_CommitmentsAndContingencies": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommitmentsAndContingencies", "crdr": "credit", "calculation": { "http://polarpower.com/role/BalanceSheets": { "parentTag": "us-gaap_LiabilitiesAndStockholdersEquity", "weight": 1.0, "order": 2.0 } }, "presentation": ["http://polarpower.com/role/BalanceSheets"], "lang": { "en-us": { "role": { "label": "Commitments and Contingencies", "documentation": "Represents the caption on the face of the balance sheet to indicate that the entity has entered into (1) purchase or supply arrangements that will require expending a portion of its resources to meet the terms thereof, and (2) is exposed to potential losses or, less frequently, gains, arising from (a) possible claims against a company's resources due to future performance under contract terms, and (b) possible losses or likely gains from uncertainties that will ultimately be resolved when one or more future events that are deemed likely to occur do occur or fail to occur." } } } }, "auth_ref": ["r50", "r92", "r377", "r423"] }, "us-gaap_CommonStockMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommonStockMember", "presentation": ["http://polarpower.com/role/StatementsOfStockholdersEquity"], "lang": { "en-us": { "role": { "label": "Common Stock [Member]", "documentation": "Stock that is subordinate to all other stock of the issuer." } } } }, "auth_ref": ["r538", "r539", "r540", "r542", "r543", "r544", "r545", "r582", "r583", "r585", "r634", "r683", "r685"] }, "us-gaap_CommonStockParOrStatedValuePerShare": { "xbrltype": "perShareItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommonStockParOrStatedValuePerShare", "presentation": ["http://polarpower.com/role/BalanceSheetsParenthetical"], "lang": { "en-us": { "role": { "label": "Common stock, par value", "documentation": "Face amount or stated value per share of common stock." } } } }, "auth_ref": ["r53"] }, "us-gaap_CommonStockSharesAuthorized": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommonStockSharesAuthorized", "presentation": ["http://polarpower.com/role/BalanceSheetsParenthetical"], "lang": { "en-us": { "role": { "label": "Common stock, shares authorized", "documentation": "The maximum number of common shares permitted to be issued by an entity's charter and bylaws." } } } }, "auth_ref": ["r53", "r424"] }, "us-gaap_CommonStockSharesIssued": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommonStockSharesIssued", "presentation": ["http://polarpower.com/role/BalanceSheetsParenthetical"], "lang": { "en-us": { "role": { "label": "Common stock, shares issued", "documentation": "Total number of common shares of an entity that have been sold or granted to shareholders (includes common shares that were issued, repurchased and remain in the treasury). These shares represent capital invested by the firm's shareholders and owners, and may be all or only a portion of the number of shares authorized. Shares issued include shares outstanding and shares held in the treasury." } } } }, "auth_ref": ["r53"] }, "us-gaap_CommonStockSharesOutstanding": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommonStockSharesOutstanding", "presentation": ["http://polarpower.com/role/BalanceSheetsParenthetical"], "lang": { "en-us": { "role": { "label": "Common stock, shares outstanding", "documentation": "Number of shares of common stock outstanding. Common stock represent the ownership interest in a corporation." } } } }, "auth_ref": ["r7", "r53", "r424", "r442", "r685", "r686"] }, "us-gaap_CommonStockValue": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommonStockValue", "crdr": "credit", "calculation": { "http://polarpower.com/role/BalanceSheets": { "parentTag": "us-gaap_StockholdersEquity", "weight": 1.0, "order": 2.0 } }, "presentation": ["http://polarpower.com/role/BalanceSheets"], "lang": { "en-us": { "role": { "label": "Common stock, $0.0001 par value, 50,000,000 shares authorized, 17,579,089 shares issued and 17,561,612 shares outstanding on June 30, 2024, and December 31, 2023", "documentation": "Aggregate par or stated value of issued nonredeemable common stock (or common stock redeemable solely at the option of the issuer). This item includes treasury stock repurchased by the entity. Note: elements for number of nonredeemable common shares, par value and other disclosure concepts are in another section within stockholders' equity." } } } }, "auth_ref": ["r53", "r379", "r521"] }, "POLA_CompanyPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://polarpower.com/20240630", "localname": "CompanyPolicyTextBlock", "presentation": ["http://polarpower.com/role/OrganizationAndSummaryOfSignificantAccountingPoliciesPolicies"], "lang": { "en-us": { "role": { "label": "The Company", "documentation": "Company [Policy Text Block]" } } } }, "auth_ref": [] }, "us-gaap_ConcentrationRiskBenchmarkDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ConcentrationRiskBenchmarkDomain", "presentation": ["http://polarpower.com/role/OrganizationAndSummaryOfSignificantAccountingPoliciesDetailsNarrative"], "lang": { "en-us": { "role": { "documentation": "The denominator in a calculation of a disclosed concentration risk percentage." } } } }, "auth_ref": ["r16", "r17", "r34", "r35", "r172", "r476"] }, "us-gaap_ConcentrationRiskByBenchmarkAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ConcentrationRiskByBenchmarkAxis", "presentation": ["http://polarpower.com/role/OrganizationAndSummaryOfSignificantAccountingPoliciesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Concentration Risk Benchmark [Axis]", "documentation": "Information by benchmark of concentration risk." } } } }, "auth_ref": ["r16", "r17", "r34", "r35", "r172", "r405", "r476"] }, "us-gaap_ConcentrationRiskByTypeAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ConcentrationRiskByTypeAxis", "presentation": ["http://polarpower.com/role/OrganizationAndSummaryOfSignificantAccountingPoliciesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Concentration Risk Type [Axis]", "documentation": "Information by type of concentration risk, for example, but not limited to, asset, liability, net assets, geographic, customer, employees, supplier, lender." } } } }, "auth_ref": ["r16", "r17", "r34", "r35", "r172", "r476", "r569"] }, "us-gaap_ConcentrationRiskCreditRisk": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ConcentrationRiskCreditRisk", "presentation": ["http://polarpower.com/role/OrganizationAndSummaryOfSignificantAccountingPoliciesPolicies"], "lang": { "en-us": { "role": { "label": "Concentrations", "documentation": "Disclosure of accounting policy for credit risk." } } } }, "auth_ref": ["r38", "r102"] }, "us-gaap_ConcentrationRiskPercentage1": { "xbrltype": "percentItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ConcentrationRiskPercentage1", "presentation": ["http://polarpower.com/role/OrganizationAndSummaryOfSignificantAccountingPoliciesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Concentration risk", "documentation": "For 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." } } } }, "auth_ref": ["r16", "r17", "r34", "r35", "r172"] }, "us-gaap_ConcentrationRiskTypeDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ConcentrationRiskTypeDomain", "presentation": ["http://polarpower.com/role/OrganizationAndSummaryOfSignificantAccountingPoliciesDetailsNarrative"], "lang": { "en-us": { "role": { "documentation": "For an entity that discloses a concentration risk as a percentage of some financial balance or benchmark, identifies the type (for example, asset, liability, net assets, geographic, customer, employees, supplier, lender) of the concentration." } } } }, "auth_ref": ["r16", "r17", "r34", "r35", "r172", "r476"] }, "us-gaap_CostOfGoodsAndServicesSold": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CostOfGoodsAndServicesSold", "crdr": "debit", "calculation": { "http://polarpower.com/role/StatementsOfOperations": { "parentTag": "us-gaap_GrossProfit", "weight":

-1.0, "order": 2.0 } }, "presentation": ["http://polarpower.com/role/StatementsOfOperations"], "lang": { "en-us": { "role": { "label": "Cost of Sales", "documentation": "The aggregate costs related to goods produced and sold and services rendered by an entity during the reporting period. 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Credit facilities provide capital to borrowers without the need to structure a loan for each borrowing." } } }, "auth_ref": ["r192", "r602"] }, "us-gaap_CreditFacilityDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CreditFacilityDomain", "presentation": ["http://polarpower.com/role/LineOfCreditDetailsNarrative"], "lang": { "en-us": { "role": { "documentation": "Type of credit facility. Credit facilities provide capital to borrowers without the need to structure a loan for each borrowing." } } }, "auth_ref": ["r192", "r602", "r603"] }, "dei_CurrentFiscalYearEndDate": { "xbrltype": "gMonthDayItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "CurrentFiscalYearEndDate", "presentation": ["http://polarpower.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Current Fiscal Year End Date", "documentation": "End date of current fiscal year in the format --MM-DD." } } }, "auth_ref": [] }, "us-gaap_CustomerConcentrationRiskMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CustomerConcentrationRiskMember", "presentation": ["http://polarpower.com/role/OrganizationAndSummaryOfSignificantAccountingPoliciesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Customer Concentration Risk [Member]", "documentation": "Reflects the percentage that revenues in the period from one or more significant customers is to net revenues, as defined by the entity, such as total net revenues, product line revenues, segment revenues. The risk is the materially adverse effects of loss of a significant customer." } } }, "auth_ref": ["r76", "r172"] }, "POLA_DCPowerSystemsMember": { "xbrltype": "domainItemType", "nsuri": "http://polarpower.com/20240630", "localname": "DCPowerSystemsMember", "presentation": ["http://polarpower.com/role/ScheduleOfDisaggregatedNetSalesDetails"], "lang": { "en-us": { "role": { "label": "DC Power Systems [Member]", "documentation": "DC Power Systems [Member]" } } }, "auth_ref": [] }, "us-gaap_DebtDisclosureAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DebtDisclosureAbstract", "lang": { "en-us": { "role": { "label": "Debt Disclosure [Abstract]" } } }, "auth_ref": [] }, "us-gaap_DebtInstrumentInterestRateStatedPercentage": { "xbrltype": "percentItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DebtInstrumentInterestRateStatedPercentage", "presentation": ["http://polarpower.com/role/NotesPayableDetailsNarrative"], "lang": { "en-us": { "role": { "verboseLabel": "Interest rate", "label": "Debt Instrument, Interest Rate, Stated Percentage", "documentation": "Contractual interest rate for funds borrowed, under the debt agreement." } } }, "auth_ref": ["r45", "r203"] }, "us-gaap_DebtInstrumentLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DebtInstrumentLineItems", "presentation": ["http://polarpower.com/role/LineOfCreditDetailsNarrative", "http://polarpower.com/role/NotesPayableDetailsNarrative", "http://polarpower.com/role/NotesPayableRelatedPartyDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Debt Instrument [Line Items]", "documentation": "Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table." } } }, "auth_ref": ["r134", "r202", "r203", "r204", "r205", "r206", "r207", "r208", "r209", "r210", "r211", "r212", "r213", "r214", "r215", "r216", "r217", "r218", "r502", "r503", "r504", "r505", "r506", "r519", "r578", "r637", "r638"] }, "us-gaap_DebtInstrumentMaturityDateDescription": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DebtInstrumentMaturityDateDescription", "presentation": ["http://polarpower.com/role/NotesPayableDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Debt maturity", "documentation": "Description of the maturity date of the debt instrument including whether the debt matures serially and, if so, a brief description of the serial maturities." } } }, "auth_ref": ["r46"] }, "us-gaap_DebtInstrumentPeriodicPayment": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DebtInstrumentPeriodicPayment", "crdr": "debit", "presentation": ["http://polarpower.com/role/NotesPayableDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Monthly payments of principal and interest", "documentation": "Amount of the required periodic payments including both interest and principal payments." } } }, "auth_ref": ["r10", "r37"] }, "us-gaap_DebtInstrumentTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DebtInstrumentTable", "presentation": ["http://polarpower.com/role/LineOfCreditDetailsNarrative", "http://polarpower.com/role/NotesPayableDetailsNarrative", "http://polarpower.com/role/NotesPayableRelatedPartyDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Schedule of Long-Term Debt Instruments [Table]", "documentation": "Disclosure of information about long-term debt instrument or arrangement." } } }, "auth_ref": ["r10", "r25", "r26", "r36", "r82", "r83", "r134", "r202", "r203", "r204", "r205", "r206", "r207", "r208", "r209", "r210", "r211", "r212", "r213", "r214", "r215", "r216", "r217", "r218", "r502", "r503", "r504", "r505", "r506", "r519", "r578", "r637", "r638"] }, "us-gaap_DebtInstrumentTerm": { "xbrltype": "durationItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DebtInstrumentTerm", "presentation": ["http://polarpower.com/role/NotesPayableDetailsNarrative", "http://polarpower.com/role/NotesPayableRelatedPartyDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Debt term", "documentation": "Period of time between issuance and maturity of debt instrument, in PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days." } } }, "auth_ref": [] }, "POLA_DecemberTwoThosandTwentySevenMember": { "xbrltype": "domainItemType", "nsuri": "http://polarpower.com/20240630", "localname": "DecemberTwoThosandTwentySevenMember", "presentation": ["http://polarpower.com/role/StockOptionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "December 2027 [Member]", "documentation": "December 2027 [Member]" } } }, "auth_ref": [] }, "us-gaap_DefinedBenefitPlanDisclosureLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DefinedBenefitPlanDisclosureLineItems", "presentation": ["http://polarpower.com/role/BalanceSheets", "http://polarpower.com/role/NotesPayable", "http://polarpower.com/role/NotesPayableRelatedParty", "http://polarpower.com/role/NotesPayableTables", "http://polarpower.com/role/ScheduleOfNotesPayableDetails"], "lang": { "en-us": { "role": { "label": "Defined Benefit Plan Disclosure [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_DepositAssets": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DepositAssets", "crdr": "debit", "calculation": { "http://polarpower.com/role/BalanceSheets": { "parentTag": "us-gaap_Assets", "weight": 1.0, "order": 4.0 } }, "presentation": ["http://polarpower.com/role/BalanceSheets"], "lang": { "en-us": { "role": { "label": "Deposits", "documentation": "The carrying amount of the asset transferred to a third party to serve as a deposit, which typically serves as security against failure by the transferor to perform under terms of an agreement." } } }, "auth_ref": ["r572"] }, "us-gaap_Deposits": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "Deposits", "crdr": "credit", "calculation": { "http://polarpower.com/role/BalanceSheets": { "parentTag": "us-gaap_LiabilitiesCurrent", "weight": 1.0, "order": 2.0 } }, "presentation": ["http://polarpower.com/role/BalanceSheets"], "lang": { "en-us": { "role": { "label": "Customer deposits", "documentation": "The aggregate of all deposit liabilities held by the entity, including foreign and domestic, interest and noninterest bearing; may include demand deposits, saving deposits, Negotiable Order of Withdrawal (NOW) and time deposits among others." } } }, "auth_ref": ["r89"] }, "us-gaap_Depreciation": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "Depreciation", "crdr": "debit", "presentation": ["http://polarpower.com/role/PropertyAndEquipmentDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Depreciation expenses", "documentation": "The amount of expense recognized in the current period that reflects the allocation of the cost of tangible assets over the assets' useful lives. Includes production and non-production related depreciation." } } }, "auth_ref": ["r3", "r22"] }, "us-gaap_DepreciationAndAmortization": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DepreciationAndAmortization", "crdr": "debit", "calculation": { "http://polarpower.com/role/StatementsOfCashFlow": { "parentTag": "us-gaap_NetCashProvidedByUsedInOperatingActivities", "weight": 1.0, "order": 2.0 } }, "presentation": ["http://polarpower.com/role/StatementsOfCashFlow"], "lang": { "en-us": { "role": { "label": "Depreciation and amortization", "documentation": "The current period expense charged against earnings on long-lived, physical assets not used in production, and which are not intended for resale, to allocate or recognize the cost of such assets over their useful lives; or to record the reduction in book value of an intangible asset over the benefit period of such asset; or to reflect consumption during the period of an asset that is not used in production." } } }, "auth_ref": ["r3", "r22"] }, "us-gaap_DepreciationDepletionAndAmortization": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DepreciationDepletionAndAmortization", "crdr": "debit", "presentation": ["http://polarpower.com/role/PropertyAndEquipmentDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Depreciation and amortization expense", "documentation": "The aggregate expense recognized in the current period that allocates the cost of tangible assets, intangible assets, or depleting assets to periods that benefit from use of the assets." } } }, "auth_ref": ["r3", "r159", "r165", "r168", "r499", "r500"] }, "us-gaap_DisaggregationOfRevenueTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DisaggregationOfRevenueTableTextBlock", "presentation": ["http://polarpower.com/role/OrganizationAndSummaryOfSignificantAccountingPoliciesTables"], "lang": { "en-us": { "role": { "label": "SCHEDULE OF DISAGGREGATED NET SALES", "documentation": "Tabular disclosure of disaggregation of revenue into categories depicting how nature, amount, timing, and uncertainty of revenue and cash flows are affected by economic factor." } } }, "auth_ref": ["r607"] }, "POLA_DisclosureEmployeeRetentionCreditsAbstract": { "xbrltype": "stringItemType", "nsuri": "http://polarpower.com/20240630", "localname": "DisclosureEmployeeRetentionCreditsAbstract", "lang": { "en-us": { "role": { "label": "Employee Retention Credits" } } }, "auth_ref": [] }, "us-gaap_DisclosureOfCompensationRelatedCostsShareBasedPaymentsTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DisclosureOfCompensationRelatedCostsShareBasedPaymentsTextBlock", "presentation": ["http://polarpower.com/role/StockOptions"], "lang": { "en-us": { "role": { "label": "STOCK OPTIONS", "documentation": "The entire disclosure for share-based payment arrangement." } } }, "auth_ref": ["r235", "r238", "r268", "r269", "r270", "r512"] }, "us-gaap_DisclosureOfCompensationRelatedCostsSharebasedPaymentsAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DisclosureOfCompensationRelatedCostsSharebasedPaymentsAbstract", "lang": { "en-us": { "role": { "label": "Share-Based Payment Arrangement [Abstract]" } } }, "auth_ref": [] }, "POLA_DisclosureOperatingLeasesAbstract": { "xbrltype": "stringItemType", "nsuri": "http://polarpower.com/20240630", "localname": "DisclosureOperatingLeasesAbstract", "lang": { "en-us": { "role": { "label": "Operating Leases", "verboseLabel": "Schedule Of Rent Expense And Supplemental Cash Flow Information", "terseLabel": "Schedule Of Supplemental Balance Sheet Information" } } }, "auth_ref": [] }, "POLA_DisclosureStockWarrantsAbstract": { "xbrltype": "stringItemType", "nsuri": "http://polarpower.com/20240630", "localname": "DisclosureStockWarrantsAbstract", "lang": { "en-us": { "role": { "label": "Stock Warrants" } } }, "auth_ref": [] }, "dei_DocumentAccountingStandard": { "xbrltype": "accountingStandardItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "DocumentAccountingStandard", "presentation": ["http://polarpower.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Document Accounting Standard", "documentation": "The basis of accounting the registrant has used to prepare the financial statements included in this filing This can either be 'U.S. GAAP', 'International Financial Reporting Standards', or 'Other'." } } }, "auth_ref": ["r561"] }, "dei_DocumentAnnualReport": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "DocumentAnnualReport", "presentation": ["http://polarpower.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Document Annual Report", "documentation": "Boolean flag that is true only for a form used as an annual report." } } }, "auth_ref": ["r559", "r561", "r562"] }, 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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://polarpower.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. The format of the date is YYYY-MM-DD." } } }, "auth_ref": [] }, "dei_DocumentPeriodStartDate": { "xbrltype": "dateItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "DocumentPeriodStartDate", "presentation": ["http://polarpower.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Document Period Start Date", "documentation": "The start date of the period covered in the document, in YYYY-MM-DD format." } } }, "auth_ref": [] }, "dei_DocumentQuarterlyReport": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "DocumentQuarterlyReport", "presentation": ["http://polarpower.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Document Quarterly Report", "documentation": "Boolean flag that is true only for a form used as an quarterly report." } } }, "auth_ref": ["r560"] }, "dei_DocumentRegistrationStatement": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "DocumentRegistrationStatement", "presentation": ["http://polarpower.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Document Registration Statement", "documentation": "Boolean flag that is true only for a form used as a registration statement." } } }, "auth_ref": ["r548"] }, "dei_DocumentShellCompanyEventDate": { "xbrltype": "dateItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "DocumentShellCompanyEventDate", "presentation": ["http://polarpower.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Document Shell Company Event Date", "documentation": "Date of event requiring a shell company report." } } }, "auth_ref": ["r561"] }, "dei_DocumentShellCompanyReport": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "DocumentShellCompanyReport", "presentation": ["http://polarpower.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Document Shell Company Report", "documentation": "Boolean flag that is true for a Shell Company Report pursuant to section 13 or 15(d) of the Exchange Act." } } }, "auth_ref": ["r561"] }, "dei_DocumentTransitionReport": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "DocumentTransitionReport", "presentation": ["http://polarpower.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Document Transition Report", "documentation": "Boolean flag that is true only for a form used as a transition report." } } }, "auth_ref": ["r563"] }, "dei_DocumentType": { "xbrltype": "submissionTypeItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "DocumentType", "presentation": ["http://polarpower.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Document Type", "documentation": "The type of document being provided (such as 10-K, 10-Q, 485BPOS, etc). The document type is limited to the same value as the supporting SEC submission type, or the word 'Other'." } } }, "auth_ref": [] }, "dei_DocumentsIncorporatedByReferenceTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "DocumentsIncorporatedByReferenceTextBlock", "presentation": ["http://polarpower.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Documents Incorporated by Reference [Text Block]", "documentation": "Documents incorporated by reference." } } }, "auth_ref": ["r551"] }, "us-gaap_EarningsPerShareBasic": { "xbrltype": "perShareItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EarningsPerShareBasic", "presentation": ["http://polarpower.com/role/StatementsOfOperations"], "lang": { "en-us": { "role": { "label": "Net loss per share, basic", "documentation": "The amount of net income (loss) for the period per each share of common stock or unit outstanding during the reporting period." } } }, "auth_ref": ["r128", "r140", "r141", "r142", "r143", "r144", "r145", "r149", "r151", "r153", "r154", "r155", "r158", "r288", "r291", "r304", "r305", "r373", "r387", "r496"] }, "us-gaap_EarningsPerShareDiluted": { "xbrltype": "perShareItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EarningsPerShareDiluted", "presentation": ["http://polarpower.com/role/StatementsOfOperations"], "lang": { "en-us": { "role": { "label": "Net loss per share, diluted", "documentation": "The amount of net income (loss) for the period available to each share of common stock or common unit outstanding during the reporting period and to each share or unit that would have been outstanding assuming the issuance of common shares or units for all dilutive potential common shares or

units outstanding during the reporting period." } } }, "auth_ref": ["r128", "r140", "r141", "r142", "r143", "r144", "r145", "r151", "r153", "r154", "r155", "r158", "r288", "r291", "r304", "r305", "r373", "r387", "r496"] }, "us-gaap_EarningsPerSharePolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EarningsPerSharePolicyTextBlock", "presentation": ["http://polarpower.com/role/OrganizationAndSummaryOfSignificantAccountingPoliciesPolicies"], "lang": { "en-us": { "role": { "label": "Net Income (Loss) Per Share", "documentation": "Disclosure of accounting policy for computing basic and diluted earnings or loss per share for each class of common stock and participating security. 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": ["r14", "r15", "r157"] }, "POLA_EffectsOfInflationPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://polarpower.com/20240630", "localname": "EffectsOfInflationPolicyTextBlock", "presentation": ["http://polarpower.com/role/OrganizationAndSummaryOfSignificantAccountingPoliciesPolicies"], "lang": { "en-us": { "role": { "label": "Impact of inflation", "documentation": "Effects of inflation [Policy Text Block]" } } }, "auth_ref": [] }, "POLA_EmployeeRetentionCreditReceivable": { "xbrltype": "monetaryItemType", "nsuri": "http://polarpower.com/20240630", "localname": "EmployeeRetentionCreditReceivable", "crdr": "debit", "calculation": { 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"Share-Based Payment Arrangement, Option [Member]", "documentation": "Share-based payment arrangement granting right, subject to vesting and other restrictions, to purchase or sell certain number of shares at predetermined price for specified period of time." } } }, "auth_ref": [] }, "POLA_EngineeringAndTechSupportServicesMember": { "xbrltype": "domainItemType", "nsuri": "http://polarpower.com/20240630", "localname": "EngineeringAndTechSupportServicesMember", "presentation": ["http://polarpower.com/role/ScheduleOfDisaggregatedNetSalesDetails"], "lang": { "en-us": { "role": { "label": "Engineering And Tech Support Services [Member]" } } }, "auth_ref": [] }, "dei_EntityAddressAddressLine1": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityAddressAddressLine1", "presentation": ["http://polarpower.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Address, Address Line One", "documentation": "Address Line 1 such as Attn, Building Name, Street Name" } } }, "auth_ref": [] }, "dei_EntityAddressAddressLine2": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityAddressAddressLine2", "presentation": ["http://polarpower.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Address, Address Line Two", "documentation": "Address Line 2 such as Street or Suite number" } } }, "auth_ref": [] }, "dei_EntityAddressAddressLine3": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityAddressAddressLine3", "presentation": ["http://polarpower.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Address, Address Line Three", "documentation": "Address Line 3 such as an Office Park" } } }, "auth_ref": [] }, "dei_EntityAddressCityOrTown": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityAddressCityOrTown", "presentation": 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has not. Registrants not involved in bankruptcy proceedings during the preceding five years should not report this element." } } }, "auth_ref": ["r554"] }, "dei_EntityCentralIndexKey": { "xbrltype": "centralIndexKeyItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityCentralIndexKey", "presentation": ["http://polarpower.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Central Index Key", "documentation": "A unique 10-digit SEC-issued value to identify entities that have filed disclosures with the SEC. It is commonly abbreviated as CIK." } } }, "auth_ref": ["r550"] }, "dei_EntityCommonStockSharesOutstanding": { "xbrltype": "sharesItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityCommonStockSharesOutstanding", "presentation": ["http://polarpower.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Common Stock, Shares Outstanding", "documentation": "Indicate number of shares or other units outstanding of each of registrant's classes of capital or common stock or other ownership interests, if and as stated on cover of related periodic report. Where multiple classes or units exist define each class/interest by adding class of stock items such as Common Class A [Member], Common Class B [Member] or Partnership Interest [Member] onto the Instrument [Domain] of the Entity Listings, Instrument." } } }, "auth_ref": [] }, "dei_EntityCurrentReportingStatus": { "xbrltype": "yesNoItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityCurrentReportingStatus", "presentation": ["http://polarpower.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Current Reporting Status", "documentation": "Indicate 'Yes' or 'No' whether registrants (1) have filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that registrants were required to file such reports), and (2) have been subject to such filing requirements for the past 90 days. This information should be based on the registrant's current or most recent filing containing the related disclosure." } } }, "auth_ref": [] }, "dei_EntityEmergingGrowthCompany": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityEmergingGrowthCompany", "presentation": ["http://polarpower.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Emerging Growth Company", "documentation": "Indicate if registrant meets the emerging growth company criteria." } } }, "auth_ref": ["r550"] }, "dei_EntityExTransitionPeriod": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityExTransitionPeriod", "presentation": ["http://polarpower.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Elected Not To Use the Extended Transition Period", "documentation": "Indicate if an emerging growth company has elected not to use the extended transition period for complying with any new or revised financial accounting standards." } } }, "auth_ref": ["r567"] }, "dei_EntityFileNumber": { "xbrltype": "fileNumberItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityFileNumber", "presentation": ["http://polarpower.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity File Number", "documentation": "Commission file number. The field allows up to 17 characters. The prefix may contain 1-3 digits, the sequence number may contain 1-8 digits, the optional suffix may contain 1-4 characters, and the fields are separated with a hyphen." } } }, "auth_ref": [] }, "dei_EntityFilerCategory": { "xbrltype": "filerCategoryItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityFilerCategory", "presentation": ["http://polarpower.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Filer Category", "documentation": "Indicate whether the registrant is one of the following: Large Accelerated Filer, Accelerated Filer, Non-accelerated Filer. Definitions of these categories are stated in Rule 12b-2 of the Exchange Act. This information should be based on the registrant's current or most recent filing containing the related disclosure." } } }, "auth_ref": ["r550"] }, "dei_EntityIncorporationStateCountryCode": { "xbrltype": "edgarStateCountryItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityIncorporationStateCountryCode", "presentation": ["http://polarpower.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Incorporation, State or Country Code", "documentation": "Two-character EDGAR code representing the state or country of incorporation." } } }, "auth_ref": [] }, "dei_EntityInteractiveDataCurrent": { "xbrltype": "yesNoItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityInteractiveDataCurrent", "presentation": ["http://polarpower.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Interactive Data Current", "documentation": "Boolean flag that is true when the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T during the preceding 12 months (or for such shorter period that the registrant was required to submit such files)." } } }, "auth_ref": ["r564"] }, "dei_EntityListingParValuePerShare": { "xbrltype": "perShareItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityListingParValuePerShare", "presentation": ["http://polarpower.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Listing, Par Value Per Share", "documentation": "The par value per share of security quoted in same currency as Trading currency. Example: '0.01' " } } }, "auth_ref": [] }, "dei_EntityPrimarySicNumber": { "xbrltype": "sicNumberItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityPrimarySicNumber", "presentation": ["http://polarpower.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Primary SIC Number", "documentation": "Primary Standard Industrial Classification (SIC) Number for the Entity." } } }, "auth_ref": ["r562"] }, "dei_EntityPublicFloat": { "xbrltype": "monetaryItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityPublicFloat", "crdr": "credit", "presentation": ["http://polarpower.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Public Float", "documentation": "The aggregate market value of the voting and non-voting common equity held by non-affiliates computed by reference to the price at which the common equity was last sold, or the average bid and asked price of such common equity, as of the last business day of the registrant's most recently completed second fiscal quarter." } } }, "auth_ref": [] }, "dei_EntityRegistrantName": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityRegistrantName", "presentation": ["http://polarpower.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Registrant Name", "documentation": "The exact name of the entity filing the report as specified in its charter, which is required by forms filed with the SEC." } } }, "auth_ref": ["r550"] }, "dei_EntityShellCompany": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityShellCompany", "presentation": ["http://polarpower.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Shell Company", "documentation": "Boolean flag that is true when the registrant is a shell company as defined in Rule 12b-2 of the Exchange Act." } } }, "auth_ref": ["r550"] }, "dei_EntitySmallBusiness": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntitySmallBusiness", "presentation": ["http://polarpower.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Small Business", "documentation": "Indicates that the company is a Smaller Reporting Company (SRC)." } } }, "auth_ref": ["r550"] }, "dei_EntityTaxIdentificationNumber": { "xbrltype": "employerIdItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityTaxIdentificationNumber", "presentation": ["http://polarpower.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Tax Identification Number", "documentation": "The Tax Identification Number (TIN), also known as an Employer Identification Number (EIN), is a unique 9-digit value assigned by the IRS." } } }, "auth_ref": ["r550"] }, "dei_EntityVoluntaryFilers": { "xbrltype": "yesNoItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityVoluntaryFilers", "presentation": ["http://polarpower.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Voluntary Filers", "documentation": "Indicate 'Yes' or 'No' if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act." } } }, "auth_ref": [] }, "dei_EntityWellKnownSeasonedIssuer": { "xbrltype": "yesNoItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityWellKnownSeasonedIssuer", "presentation": ["http://polarpower.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Well-known Seasoned Issuer", "documentation": "Indicate 'Yes' or 'No' if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Is used on Form Type: 10-K, 10-Q, 8-K, 20-F, 6-K, 10-K/A, 10-Q/A, 20-F/A, 6-K/A, N-CSR, N-Q, N-1A." } } }, "auth_ref": ["r565"] }, "us-gaap_EquipmentMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EquipmentMember", "presentation": ["http://polarpower.com/role/NotesPayableDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Equipment [Member]", "documentation": "Tangible personal property used to produce goods and services." } } }, "auth_ref": [] }, "us-gaap_EquityComponentDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EquityComponentDomain", "presentation": ["http://polarpower.com/role/StatementsOfStockholdersEquity"], "lang": { "en-us": { "role": { "documentation": "Components of equity are the parts of the total Equity balance including that which is allocated to common, preferred, treasury stock, retained earnings, etc." } } }, "auth_ref": ["r7", "r109", "r125", "r126", "r127", "r135", "r136", "r137", "r139", "r144", "r146", "r148", "r160", "r175", "r176", "r183", "r221", "r283", "r284", "r285", "r286", "r287", "r289", "r290", "r291", "r297", "r298", "r299", "r300", "r301", "r302", "r303", "r311", "r312", "r313", "r314", "r315", "r316", "r318", "r320", "r332", "r386", "r399", "r400", "r401", "r409", "r462"] }, "POLA_EuropeAndMiddleEastMember": { "xbrltype": "domainItemType", "nsuri": "http://polarpower.com/20240630", "localname": "EuropeAndMiddleEastMember", "presentation": ["http://polarpower.com/role/ScheduleOfNetSalesByGeographicalRegionsDetails"], "lang": { "en-us": { "role": { "label": "Europe and Middle East [Member]", "documentation": "Europe and Middle East [Member]" } } }, "auth_ref": [] }, "POLA_ExpensesOfEmployeeRetentionCredit": { "xbrltype": "monetaryItemType", "nsuri": "http://polarpower.com/20240630", "localname": "ExpensesOfEmployeeRetentionCredit", "crdr": "debit", "presentation": ["http://polarpower.com/role/EmployeeRetentionCreditsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Expenses of employee retention credit", "documentation": "Expenses of employee retention credit." } } }, "auth_ref": [] }, "dei_Extension": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "Extension", "presentation": ["http://polarpower.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Extension", "documentation": "Extension number for local phone number." } } }, "auth_ref": [] }, "us-gaap_FairValueOfFinancialInstrumentsPolicy": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FairValueOfFinancialInstrumentsPolicy", "presentation": ["http://polarpower.com/role/OrganizationAndSummaryOfSignificantAccountingPoliciesPolicies"], "lang": { "en-us": { "role": { "label": "Financial Assets and Liabilities Measured at Fair Value", "documentation": "Disclosure of accounting policy for determining the fair value of financial instruments." } } }, "auth_ref": ["r5"] }, "us-gaap_FurnitureAndFixturesMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FurnitureAndFixturesMember", "presentation": ["http://polarpower.com/role/ScheduleOfPropertyAndEquipmentDetails"], "lang": { "en-us": { "role": { "label": "Furniture and Fixtures [Member]", "documentation": "Equipment commonly used in offices and stores that have no permanent connection to the structure of a building or utilities. Examples include, but are not limited to, desks, chairs, tables, and bookcases." } } }, "auth_ref": [] }, "us-gaap_GeneralAndAdministrativeExpense": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "GeneralAndAdministrativeExpense", "crdr": "debit", "calculation": { "http://polarpower.com/role/StatementsOfOperations": { "parentTag": "us-gaap_OperatingExpenses", "weight": 1.0, "order": 3.0 } }, "presentation": ["http://polarpower.com/role/StatementsOfOperations"], "lang": { "en-us": { "role": { "label": "General and administrative", "documentation": "The aggregate total of expenses of managing and administering the affairs of an entity, including affiliates of the reporting entity, which are not directly or indirectly associated with the manufacture, sale or creation of a product or product line." } } }, "auth_ref": ["r67", "r446"] }, "us-gaap_GeneralAndAdministrativeExpenseMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "GeneralAndAdministrativeExpenseMember", "presentation": ["http://polarpower.com/role/ScheduleOfRentExpenseAndSupplementalCashFlowInformationDetailsParenthetical"], "lang": { "en-us": { "role": { "label": "General and Administrative Expense [Member]", "documentation": "Primary financial statement caption encompassing general and administrative expense." } } }, "auth_ref": ["r67"] }, "POLA_GoingConcernPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://polarpower.com/20240630", "localname": "GoingConcernPolicyTextBlock", "presentation": ["http://polarpower.com/role/OrganizationAndSummaryOfSignificantAccountingPoliciesPolicies"], "lang": { "en-us": { "role": { "label": "Going concern", "documentation":

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directly attributable to the revenue generation activity." } } }, "auth_ref": [ "r62", "r65", "r97", "r131", "r174", "r193", "r194", "r195", "r196", "r197", "r198", "r199", "r200", "r201", "r310", "r498", "r499", "r586", "r587", "r588", "r589", "r590", "r604" ] }, "country_ID": { "xbrltype": "domainItemType", "nsuri": "http://xbrl.sec.gov/country/2024", "localname": "ID", "presentation": [ "http://polarpower.com/role/ScheduleOfNetSalesByGeographicalRegionsDetails" ], "lang": { "en-us": { "role": { "label": "INDONESIA" } } }, "auth_ref": [] }, "us-gaap_IncomeStatementAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "IncomeStatementAbstract", "lang": { "en-us": { "role": { "label": "Income Statement [Abstract]" } } }, "auth_ref": [] }, "us-gaap_IncomeStatementLocationAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "IncomeStatementLocationAxis", "presentation": [ 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Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)." } } }, "auth_ref": ["r329"] }, "us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueYearTwo": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LesseeOperatingLeaseLiabilityPaymentsDueYearTwo", "crdr": "credit", "calculation": { "http://polarpower.com/role/ScheduleOfMaturitiesOfLeaseLiabilitiesDetails": { "parentTag": "us-gaap_LesseeOperatingLeaseLiabilityPaymentsDue", "weight": 1.0, "order": 3.0 } }, "presentation": ["http://polarpower.com/role/OperatingLeasesDetailsNarrative", "http://polarpower.com/role/ScheduleOfMaturitiesOfLeaseLiabilitiesDetails"], "lang": { "en-us": { "role": { "label": "2026", "verboseLabel": "Lease payments, year two", "documentation": "Amount of lessee's undiscounted obligation for lease payment for operating lease to be paid in second fiscal year following current fiscal year. 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Includes, but is not limited to, description of operating lease and maturity analysis of operating lease liability." } } }, "auth_ref": ["r319"] }, "us-gaap_Liabilities": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "Liabilities", "crdr": "credit", "calculation": { "http://polarpower.com/role/BalanceSheets": { "parentTag": "us-gaap_LiabilitiesAndStockholdersEquity", "weight": 1.0, "order": 1.0 } }, "presentation": ["http://polarpower.com/role/BalanceSheets"], "lang": { "en-us": { "role": { "totalLabel": "Total liabilities", "label": "Liabilities", "documentation": "Amount of liability recognized for present obligation requiring transfer or otherwise providing economic benefit to others." } } }, "auth_ref": ["r10", "r42", "r43", "r44", "r48", "r49", "r50", "r51", "r131", "r174", "r193", "r194", "r195", "r196", "r197", "r198", "r199", "r200", "r201", "r294", "r295", "r296", "r310", "r422", "r497", "r547", "r604", "r642", "r643"] }, "us-gaap_LiabilitiesAndStockholdersEquity": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LiabilitiesAndStockholdersEquity", "crdr": "credit", "calculation": { "http://polarpower.com/role/BalanceSheets": { "parentTag": null, "weight": null, "order": null, "root": true } }, "presentation": ["http://polarpower.com/role/BalanceSheets"], "lang": { "en-us": { "role": { "totalLabel": "Total liabilities and stockholders\u2019 equity", "label": "Liabilities and Equity", "documentation": "Amount of liabilities and equity items, including the portion of equity attributable to noncontrolling interests, if any." } } }, "auth_ref": ["r58", "r93", "r381", "r521", "r579", "r592", "r636"] }, "us-gaap_LiabilitiesAndStockholdersEquityAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LiabilitiesAndStockholdersEquityAbstract", "presentation": ["http://polarpower.com/role/BalanceSheets"], "lang": { "en-us": { "role": { "label": "LIABILITIES AND STOCKHOLDERS\u2019 EQUITY" } } }, "auth_ref": [] }, "us-gaap_LiabilitiesCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LiabilitiesCurrent", "crdr": "credit", "calculation": { "http://polarpower.com/role/BalanceSheets": { "parentTag": "us-gaap_Liabilities", "weight": 1.0, "order": 1.0 } }, "presentation": ["http://polarpower.com/role/BalanceSheets"], "lang": { "en-us": { "role": { "totalLabel": "Total current liabilities", "label": "Liabilities, Current", "documentation": "Total obligations incurred as part of normal operations that are expected to be paid during the following twelve months or within one business cycle, if longer." } } }, "auth_ref": ["r44", "r112", "r131", "r174", "r193", "r194", "r195", "r196", "r197", "r198", "r199", "r200", "r201", "r294", "r295", "r296", "r310", "r521", "r604", "r642", "r643"] }, "us-gaap_LiabilitiesCurrentAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LiabilitiesCurrentAbstract", "presentation": ["http://polarpower.com/role/BalanceSheets"], "lang": { "en-us": { "role": { "label": "Current liabilities" } } }, "auth_ref": [] }, "us-gaap_LineOfCredit": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LineOfCredit", "crdr": "credit", "presentation": ["http://polarpower.com/role/LineOfCreditDetailsNarrative"], "lang": { "en-us": { "role": { "verboseLabel": "Line of credit", "label": "Long-Term Line of Credit", "documentation": "The 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." } } }, "auth_ref": ["r10", "r91", "r651"] }, "POLA_LineOfCreditBorrowingCapacity": { "xbrltype": "monetaryItemType", "nsuri": "http://polarpower.com/20240630", "localname": "LineOfCreditBorrowingCapacity", "crdr": "credit", "presentation": ["http://polarpower.com/role/OrganizationAndSummaryOfSignificantAccountingPoliciesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Borrowing capacity", "documentation": "Line of credit borrowing capacity." } } }, "auth_ref": [] }, "us-gaap_LineOfCreditFacilityCommitmentFeePercentage": { "xbrltype": "percentItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LineOfCreditFacilityCommitmentFeePercentage", "presentation": ["http://polarpower.com/role/LineOfCreditDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Line of credit facility, fee percentage", "documentation": "The fee, expressed as a percentage of the line of credit facility, for the line of credit facility regardless of whether the facility has been used." } } }, "auth_ref": [] }, "us-gaap_LineOfCreditFacilityDescription": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LineOfCreditFacilityDescription", "presentation": ["http://polarpower.com/role/LineOfCreditDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Line of credit facility description", "documentation": "Description of the terms of a credit facility arrangement. Terms typically include interest rate, collateral required, guarantees required, repayment requirements, and restrictions on use of assets and activities of the entity." } } }, "auth_ref": ["r41", "r47", "r192"] }, "us-gaap_LineOfCreditFacilityExpirationDate1": { "xbrltype": "dateItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LineOfCreditFacilityExpirationDate1", "presentation": ["http://polarpower.com/role/LineOfCreditDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Line of credit facility, expiration date", "documentation": "Date the credit facility terminates, in YYYY-MM-DD format." } } }, "auth_ref": ["r41", "r47"] }, "us-gaap_LineOfCreditFacilityInterestRateDuringPeriod": { "xbrltype": "percentItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LineOfCreditFacilityInterestRateDuringPeriod", "presentation": ["http://polarpower.com/role/LineOfCreditDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Line of credit facility, interest rate percentage", "documentation": "The effective interest rate during the reporting period." } } }, "auth_ref": ["r41", "r47"] }, "us-gaap_LineOfCreditFacilityMaximumBorrowingCapacity": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LineOfCreditFacilityMaximumBorrowingCapacity", "crdr": "credit", "presentation": ["http://polarpower.com/role/LineOfCreditDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Line of credit facility maximum borrowing capacity", "documentation": "Maximum borrowing capacity under the credit facility without consideration of any current restrictions on the amount that could be borrowed or the amounts currently outstanding under the facility." } } }, "auth_ref": ["r41", "r47"] }, "us-gaap_LineOfCreditFacilityRemainingBorrowingCapacity": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LineOfCreditFacilityRemainingBorrowingCapacity", "crdr": "credit", "presentation": ["http://polarpower.com/role/LineOfCreditDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Line of credit facility, remaining borrowing capacity", "documentation": "Amount of borrowing capacity currently available under the credit facility (current borrowing capacity less the amount of borrowings outstanding)." } } }, "auth_ref": ["r41", "r47", "r192"] }, "us-gaap_LinesOfCreditCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LinesOfCreditCurrent", "crdr": "credit", "calculation": { "http://polarpower.com/role/BalanceSheets": { "parentTag": "us-gaap_LiabilitiesCurrent", "weight": 1.0, "order": 4.0 } }, "presentation": ["http://polarpower.com/role/BalanceSheets"], "lang": { "en-us": { "role": { "label": "Line of credit", "documentation": "The carrying value as of the balance sheet date of the current portion of long-term obligations drawn from a line of credit, which is a bank's commitment to make loans up to a specific amount. Examples of items that might be included in the application of this element may consist of letters of credit, standby letters of credit, and revolving credit arrangements, under which borrowings can be made up to a maximum amount as of any point in time conditional on satisfaction of specified terms before, as of and after the date of drawdowns on the line. Includes short-term obligations that would normally be classified as current liabilities but for which (a) postbalance sheet date issuance of a long term obligation to refinance the short term obligation on a long term basis, or (b) the enterprise has entered into a financing agreement that clearly permits the enterprise to refinance the short-term obligation on a long term basis and the following conditions are met (1) the agreement does not expire within 1 year and is not cancelable by the lender except for violation of an objectively determinable provision, (2) no violation exists at the BS date, and (3) the lender has entered into the financing agreement is expected to be financially capable of honoring the agreement." } } }, "auth_ref": ["r42", "r90"] }, "POLA_LoanAndSecurityAgreementMember": { "xbrltype": "domainItemType", "nsuri": "http://polarpower.com/20240630", "localname": "LoanAndSecurityAgreementMember", "presentation": ["http://polarpower.com/role/LineOfCreditDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Loan and Security Agreement [Member]", "documentation": "Loan and Security Agreement [Member]" } } }, "auth_ref": [] }, "dei_LocalPhoneNumber": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "LocalPhoneNumber", "presentation": ["http://polarpower.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Local Phone Number", "documentation": "Local phone number for entity." } } }, "auth_ref": [] }, "us-gaap_LongTermDebtTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LongTermDebtTextBlock", "presentation": ["http://polarpower.com/role/NotesPayable", "http://polarpower.com/role/NotesPayableRelatedParty"], "lang": { "en-us": { "role": { "label": "NOTES PAYABLE, RELATED PARTY", "verboseLabel": "NOTES PAYABLE", "documentation": "The entire disclosure for long-term debt." } } }, "auth_ref": ["r81"] }, "us-gaap_LongTermNotesPayable": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LongTermNotesPayable", "crdr": "credit", "presentation": ["http://polarpower.com/role/ScheduleOfNotesPayableDetails"], "lang": { "en-us": { "role": { "label": "Notes Payable, Noncurrent portion", "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": ["r10"] }, "us-gaap_LongtermDebtTypeAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LongtermDebtTypeAxis", "presentation": ["http://polarpower.com/role/LineOfCreditDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Long-Term Debt, Type [Axis]", "documentation": "Information by type of long-term debt." } } }, "auth_ref": ["r10", "r593", "r594", "r595"] }, "us-gaap_LongtermDebtTypeDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LongtermDebtTypeDomain", "presentation": ["http://polarpower.com/role/LineOfCreditDetailsNarrative"], "lang": { "en-us": { "role": { "documentation": "Type of long-term debt arrangement, such as notes, line of credit, commercial paper, asset-based financing, project financing, letter of credit financing. These are debt arrangements that originally required repayment more than

twelve months after issuance or greater than the normal operating cycle of the company, if longer." } } }, "auth_ref": ["r10", "r24", "r593", "r594", "r595"] }, "us-gaap_MachineryAndEquipmentMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "MachineryAndEquipmentMember", "presentation": ["http://polarpower.com/role/ScheduleOfPropertyAndEquipmentDetails"], "lang": { "en-us": { "role": { "label": "Machinery and Equipment [Member]", "documentation": "Tangible personal property used to produce goods and services, including, but is not limited to, tools, dies and molds, computer and office equipment." } } }, "auth_ref": [] }, "srt_MajorCustomersAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "MajorCustomersAxis", "presentation": ["http://polarpower.com/role/OrganizationAndSummaryOfSignificantAccountingPoliciesDetailsNarrative", "http://polarpower.com/role/ScheduleOfDisaggregatedNetSalesDetails"], "lang": { "en-us": { "role": { "label": "Customer [Axis]" } } }, "auth_ref": ["r172", "r510", "r531", "r535", "r607", "r653", "r655", "r656", "r658", "r659", "r660", "r661", "r662", "r663", "r664", "r665", "r666", "r667", "r668", "r669", "r670", "r671", "r672", "r673", "r674", "r675", "r676", "r677", "r678", "r679", "r680", "r681", "r682"] }, "POLA_MarineMember": { "xbrltype": "domainItemType", "nsuri": "http://polarpower.com/20240630", "localname": "MarineMember", "presentation": ["http://polarpower.com/role/ScheduleOfDisaggregatedNetSalesDetails"], "lang": { "en-us": { "role": { "label": "Marine [Member]", "documentation": "Marine [Member]" } } }, "auth_ref": [] }, "srt_MaximumMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "MaximumMember", "presentation": ["http://polarpower.com/role/LineOfCreditDetailsNarrative", "http://polarpower.com/role/NotesPayableDetailsNarrative", "http://polarpower.com/role/NotesPayableRelatedPartyDetailsNarrative", "http://polarpower.com/role/StockOptionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Maximum [Member]" } } }, "auth_ref": ["r187", "r188", "r189", "r190", "r234", "r275", "r306", "r340", "r395", "r397", "r404", "r414", "r415", "r466", "r468", "r470", "r471", "r473", "r486", "r487", "r501", "r507", "r511", "r515", "r516", "r517", "r518", "r532", "r606", "r644", "r645", "r646", "r647", "r648", "r649"] }, "srt_MinimumMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "MinimumMember", "presentation": ["http://polarpower.com/role/NotesPayableDetailsNarrative", "http://polarpower.com/role/NotesPayableRelatedPartyDetailsNarrative", "http://polarpower.com/role/StockOptionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Minimum [Member]" } } }, "auth_ref": ["r187", "r188", "r189", "r190", "r234", "r275", "r306", "r340", "r395", "r397", "r404", "r414", "r415", "r466", "r468", "r470", "r471", "r473", "r486", "r487", "r501", "r507", "r511", "r515", "r516", "r517", "r532", "r606", "r644", "r645", "r646", "r647", "r648", "r649"] }, "srt_MortgageLoansOnRealEstateDescriptionTypeOfPropertyAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "MortgageLoansOnRealEstateDescriptionTypeOfPropertyAxis", "presentation": ["http://polarpower.com/role/OperatingLeasesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Real Estate, Type of Property [Axis]" } } }, "auth_ref": ["r475", "r477", "r478", "r479", "r480", "r481", "r482", "r483", "r484", "r485"] }, "srt_MortgageLoansOnRealEstateNamePropertyTypeDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "MortgageLoansOnRealEstateNamePropertyTypeDomain", "presentation": ["http://polarpower.com/role/OperatingLeasesDetailsNarrative"], "auth_ref": ["r477", "r478", "r479", "r480", "r481", "r482", "r483", "r484", "r485"] }, "srt_NameOfMajorCustomerDomain": { "xbrltype": "domainItemType", "nsuri": 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["http://polarpower.com/role/StatementsOfCashFlow"], "lang": { "en-us": { "role": { "totalLabel": "Net cash provided by financing activities", "label": "Net Cash Provided by (Used in) Financing Activities", "documentation": "Amount of cash inflow (outflow) from financing activities, including discontinued operations. Financing activity cash flows include obtaining resources from owners and providing them with a return on, and a return of, their investment; borrowing money and repaying amounts borrowed, or settling the obligation; and obtaining and paying for other resources obtained from creditors on long-term credit." } } }, "auth_ref": ["r129"] }, "us-gaap_NetCashProvidedByUsedInFinancingActivitiesAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetCashProvidedByUsedInFinancingActivitiesAbstract", "presentation": ["http://polarpower.com/role/StatementsOfCashFlow"], "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://polarpower.com/role/StatementsOfCashFlow": { "parentTag": "us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect", "weight": 1.0, "order": 2.0 } }, "presentation": ["http://polarpower.com/role/StatementsOfCashFlow"], "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": ["r129"] }, "us-gaap_NetCashProvidedByUsedInInvestingActivitiesAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetCashProvidedByUsedInInvestingActivitiesAbstract", "presentation": ["http://polarpower.com/role/StatementsOfCashFlow"], "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://polarpower.com/role/StatementsOfCashFlow": { "parentTag": "us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect", "weight": 1.0, "order": 1.0 } }, "presentation": ["http://polarpower.com/role/StatementsOfCashFlow"], "lang": { "en-us": { "role": { "totalLabel": "Net cash provided by (used in) operating activities", "label": "Net Cash Provided by (Used in) Operating Activities", "documentation": "Amount of cash inflow (outflow) from operating activities, including discontinued operations. Operating activity cash flows include transactions, adjustments, and changes in value not defined as investing or financing activities." } } }, "auth_ref": ["r71", "r72", "r73"] }, "us-gaap_NetCashProvidedByUsedInOperatingActivitiesAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetCashProvidedByUsedInOperatingActivitiesAbstract", "presentation": ["http://polarpower.com/role/StatementsOfCashFlow"], "lang": { "en-us": { "role": { "label": "Cash flows from operating activities:" } } }, "auth_ref": [] }, "us-gaap_NetIncomeLoss": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetIncomeLoss", "crdr": "credit", "calculation": { "http://polarpower.com/role/StatementsOfCashFlow": { "parentTag": "us-gaap_NetCashProvidedByUsedInOperatingActivities", "weight": 1.0, "order": 1.0 }, "http://polarpower.com/role/StatementsOfOperations": { "parentTag": null, "weight": null, "order": null, "root": true } }, "presentation": ["http://polarpower.com/role/OrganizationAndSummaryOfSignificantAccountingPoliciesDetailsNarrative", "http://polarpower.com/role/StatementsOfCashFlow", "http://polarpower.com/role/StatementsOfOperations", "http://polarpower.com/role/StatementsOfStockholdersEquity"], "lang": { "en-us": { "role": { "totalLabel": "Net income (loss)", "label": "Net income (loss)", "verboseLabel": "Net loss", "negatedLabel": "Net Income (Loss) Attributable to Parent", "documentation": "The portion of profit or loss for the period, net of income taxes, which is attributable to the parent." } } }, "auth_ref": ["r66", "r73", "r94", "r110", "r122", "r123", "r127", "r131", "r138", "r140", "r141", "r142", "r143", "r144", "r147", "r148", "r152", "r174", "r193", "r194", "r195", "r196", "r197", "r198", "r199", "r200", "r201", "r288", "r291", "r305", "r310", "r385", "r444", "r460", "r461", "r546", "r604"] }, "us-gaap_NewAccountingPronouncementsPolicyPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NewAccountingPronouncementsPolicyPolicyTextBlock", "presentation": ["http://polarpower.com/role/OrganizationAndSummaryOfSignificantAccountingPoliciesPolicies"], "lang": { "en-us": { "role": { "label": "Recent 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://polarpower.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": [] }, "us-gaap_NonoperatingIncomeExpense": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NonoperatingIncomeExpense", "crdr": "credit", "calculation": { "http://polarpower.com/role/StatementsOfOperations": { "parentTag": "us-gaap_NetIncomeLoss", "weight": 1.0, "order": 2.0 } }, "presentation": ["http://polarpower.com/role/StatementsOfOperations"], "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": ["r68"] }, "us-gaap_NonoperatingIncomeExpenseAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NonoperatingIncomeExpenseAbstract", "presentation": ["http://polarpower.com/role/StatementsOfOperations"], "lang": { "en-us": { "role": { "label": "Other income (expenses)" } } }, "auth_ref": [] }, "us-gaap_NonrelatedPartyMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NonrelatedPartyMember", "presentation": ["http://polarpower.com/role/BalanceSheets", "http://polarpower.com/role/NotesPayable", "http://polarpower.com/role/NotesPayableDetailsNarrative", "http://polarpower.com/role/NotesPayableTables", "http://polarpower.com/role/ScheduleOfNotesPayableDetails"], "lang": { "en-us": { "role": { "label": "Nonrelated Party [Member]", "documentation": "Party not related to reporting entity." } } }, "auth_ref": ["r580", "r581"] }, "us-gaap_NotesPayable": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NotesPayable", "crdr": "credit", "presentation": ["http://polarpower.com/role/NotesPayableRelatedPartyDetailsNarrative", "http://polarpower.com/role/ScheduleOfNotesPayableDetails"], "lang": { "en-us": { "role": { "label": "Total Equipment Notes Payable", "verboseLabel": "Notes payable", "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": ["r10", "r91", "r651", "r652"] }, "us-gaap_NotesPayableCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NotesPayableCurrent", "crdr": "credit", "calculation": { "http://polarpower.com/role/BalanceSheets": { "parentTag": "us-gaap_LiabilitiesCurrent", "weight": 1.0, "order": 5.0 } }, "presentation": ["http://polarpower.com/role/BalanceSheets", "http://polarpower.com/role/NotesPayableRelatedPartyDetailsNarrative", "http://polarpower.com/role/ScheduleOfNotesPayableDetails"], "lang": { "en-us": { "role": { "label": "Notes payable", "negatedLabel": "Less current portion", "documentation": "Sum of the carrying values as of the balance sheet date of the portions of long-term notes payable due within one year or the operating cycle if longer." } } }, "auth_ref": ["r42", "r43"] }, "us-gaap_OfficeEquipmentMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OfficeEquipmentMember", "presentation": ["http://polarpower.com/role/ScheduleOfPropertyAndEquipmentDetails"], "lang": { "en-us": { "role": { "label": "Office Equipment [Member]", "documentation": "Tangible personal property used in an office setting. Examples include, but are not limited to, computers, copiers and fax machine." } } }, "auth_ref": [] }, "POLA_OfficeFacilitiesMember": { "xbrltype": "domainItemType", "nsuri": "http://polarpower.com/20240630", "localname": "OfficeFacilitiesMember", "presentation": ["http://polarpower.com/role/OperatingLeasesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Office Facilities [Member]" } } }, "auth_ref": [] }, "us-gaap_OperatingExpenses": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OperatingExpenses", "crdr": "debit", "calculation": { "http://polarpower.com/role/StatementsOfOperations": { "parentTag": "us-gaap_OperatingIncomeLoss", "weight": -1.0, "order": 2.0 } }, "presentation": ["http://polarpower.com/role/StatementsOfOperations"], "lang": { "en-us": { "role": { "totalLabel": "Total operating expenses", "label": "Operating Expenses [Default Label]", "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://polarpower.com/role/StatementsOfOperations"], "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://polarpower.com/role/StatementsOfOperations": { "parentTag": "us-gaap_NetIncomeLoss", "weight": 1.0, "order": 1.0 } }, "presentation": ["http://polarpower.com/role/StatementsOfOperations"], "lang": { "en-us": { "role": { "totalLabel": "Income (loss) from operations", "label": "Operating Income (Loss)", "documentation": "The net result for the period of deducting operating expenses from operating revenues." } } }, "auth_ref": ["r97", "r498", "r586", "r587", "r588", "r589", "r590"] }, "POLA_OperatingLeaseAssetsLiabilityNet": { "xbrltype": "monetaryItemType", "nsuri": "http://polarpower.com/20240630", "localname": "OperatingLeaseAssetsLiabilityNet", "crdr": "debit", "presentation": ["http://polarpower.com/role/OperatingLeasesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Operating lease, assets and liabilities", "documentation": "Operating lease assets liability net." } } }, "auth_ref": [] }, "us-gaap_OperatingLeaseCost": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OperatingLeaseCost", "crdr": "debit", "presentation": ["http://polarpower.com/role/ScheduleOfRentExpenseAndSupplementalCashFlowInformationDetails", "http://polarpower.com/role/ScheduleOfRentExpenseAndSupplementalCashFlowInformationDetailsParenthetical"], "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": ["r325", "r520"] }, "us-gaap_OperatingLeaseLiability": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OperatingLeaseLiability", "crdr": "credit", "presentation": ["http://polarpower.com/role/ScheduleOfMaturitiesOfLeaseLiabilitiesDetails", "http://polarpower.com/role/ScheduleOfSupplementalBalanceSheetInformationDetails"], "lang": { "en-us": { "role": { "label": "Total operating lease liabilities", "verboseLabel": "Present value of lease liabilities", "documentation": "Present value of lessee's discounted obligation for lease payments from operating lease." } } }, "auth_ref": ["r322"] }, "us-gaap_OperatingLeaseLiabilityCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OperatingLeaseLiabilityCurrent", "crdr": "credit", "calculation": { "http://polarpower.com/role/BalanceSheets": { "parentTag": "us-gaap_LiabilitiesCurrent", "weight": 1.0, "order": 6.0 } }, "presentation": ["http://polarpower.com/role/BalanceSheets", "http://polarpower.com/role/ScheduleOfSupplementalBalanceSheetInformationDetails"], "lang": { "en-us": { "role": { "label": "Operating lease liabilities, current portion", "verboseLabel": "Short-term operating lease liabilities", "documentation": "Present value of lessee's discounted obligation for lease payments from operating lease, classified as current." } } }, "auth_ref": ["r322"] }, "us-gaap_OperatingLeaseLiabilityNoncurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OperatingLeaseLiabilityNoncurrent", "crdr": "credit", "calculation": { "http://polarpower.com/role/BalanceSheets": { "parentTag": "us-gaap_Liabilities", "weight": 1.0, "order": 2.0 } }, "presentation": ["http://polarpower.com/role/BalanceSheets", "http://polarpower.com/role/ScheduleOfSupplementalBalanceSheetInformationDetails"], "lang": { "en-us": { "role": { "label": "Operating lease liabilities, net of current portion", "verboseLabel": "Long-term operating lease liabilities", "documentation": "Present value of lessee's discounted obligation for lease payments from operating lease, classified as noncurrent." } } }, "auth_ref": ["r322"] }, "us-gaap_OperatingLeasePayments": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OperatingLeasePayments", "crdr": "credit", "presentation": ["http://polarpower.com/role/OperatingLeasesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "lease payments", "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": ["r323", "r326"] }, "us-gaap_OperatingLeaseRightOfUseAsset": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OperatingLeaseRightOfUseAsset", "crdr": "debit", "calculation": { "http://polarpower.com/role/BalanceSheets": { "parentTag": "us-gaap_Assets", "weight": 1.0, "order": 2.0 } }, "presentation": ["http://polarpower.com/role/BalanceSheets", "http://polarpower.com/role/ScheduleOfSupplementalBalanceSheetInformationDetails"], "lang": { "en-us": { "role": { "label": "Operating lease right-of-use assets, net", "verboseLabel": "Long-term operating right-of-use assets, net of accumulated amortization of $1,338 and $2,510, respectively", "documentation": "Amount of lessee's

right to use underlying asset under operating lease." } } }, "auth_ref": ["r321"] }, "POLA_OperatingLeaseRightOfUseAssetAccumulatedAmortization": { "xbrltype": "monetaryItemType", "nsuri": "http://polarpower.com/20240630", "localname": "OperatingLeaseRightOfUseAssetAccumulatedAmortization", "crdr": "credit", "presentation": ["http://polarpower.com/role/ScheduleOfSupplementalBalanceSheetInformationDetailsParenthetical"], "lang": { "en-us": { "role": { "label": "Accumulated amortization of right-of use assets", "documentation": "Accumulated amortization of right-of use assets." } } }, "auth_ref": [] }, "us-gaap_OperatingLeaseWeightedAverageDiscountRatePercent": { "xbrltype": "percentItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OperatingLeaseWeightedAverageDiscountRatePercent", "presentation": ["http://polarpower.com/role/ScheduleOfRentExpenseAndSupplementalCashFlowInformationDetails"], "lang": { "en-us": { "role": { "label": "Average discount rate - operating leases", "documentation": "Weighted average discount rate for operating lease calculated at point in time." } } }, "auth_ref": ["r328", "r520"] }, "us-gaap_OperatingLeaseWeightedAverageRemainingLeaseTerm1": { "xbrltype": "durationItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OperatingLeaseWeightedAverageRemainingLeaseTerm1", "presentation": ["http://polarpower.com/role/ScheduleOfRentExpenseAndSupplementalCashFlowInformationDetails"], "lang": { "en-us": { "role": { "label": "Weighted average remaining lease term - operating leases (in years)", "documentation": "Weighted average remaining lease term for operating lease, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days." } } }, "auth_ref": ["r327", "r520"] }, "us-gaap_OrganizationConsolidationAndPresentationOfFinancialStatementsAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OrganizationConsolidationAndPresentationOfFinancialStatementsAbstract", "lang": { "en-us": { "role": { "label": "Organization, Consolidation and Presentation of Financial Statements [Abstract]" } } }, "auth_ref": [] }, "us-gaap_OrganizationConsolidationAndPresentationOfFinancialStatementsDisclosureAndSignificantAccountingPoliciesTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OrganizationConsolidationAndPresentationOfFinancialStatementsDisclosureAndSignificantAccountingPoliciesTextBlock", "presentation": ["http://polarpower.com/role/OrganizationAndSummaryOfSignificantAccountingPolicies"], "lang": { "en-us": { "role": { "label": "ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES", "documentation": "The entire disclosure for the organization, consolidation and basis of presentation of financial statements disclosure, and significant accounting policies of the reporting entity. May be provided in more than one note to the financial statements, as long as users are provided with an understanding of (1) the significant judgments and assumptions made by an enterprise in determining whether it must consolidate a VIE and/or disclose information about its involvement with a VIE, (2) the nature of restrictions on a consolidated VIE's assets reported by an enterprise in its statement of financial position, including the carrying amounts of such assets, (3) the nature of, and changes in, the risks associated with an enterprise's involvement with the VIE, and (4) how an enterprise's involvement with the VIE affects the enterprise's financial position, financial performance, and cash flows. Describes procedure if disclosures are provided in more than one note to the financial statements." } } }, "auth_ref": ["r39", "r74", "r75", "r86"] }, "us-gaap_OtherAssetsAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OtherAssetsAbstract", "presentation": ["http://polarpower.com/role/BalanceSheets"], "lang": { "en-us": { "role": { "label": "Other assets:" } } }, "auth_ref": [] }, "POLA_OtherMember": { "xbrltype": "domainItemType", "nsuri": "http://polarpower.com/20240630", "localname": "OtherMember", "presentation": ["http://polarpower.com/role/ScheduleOfDisaggregatedNetSalesDetails"], "lang": { "en-us": { "role": { "label": "Other [Member]", "documentation": "Other [Member]" } } }, "auth_ref": [] }, "dei_OtherReportingStandardItemNumber": { "xbrltype": "otherReportingStandardItemNumberItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "OtherReportingStandardItemNumber", "presentation": ["http://polarpower.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Other Reporting Standard Item Number", "documentation": "\"Item 17\" or \"Item 18\" specified when the basis of accounting is neither US GAAP nor IFRS." } } }, "auth_ref": ["r561"] }, "us-gaap_PaymentsForRent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PaymentsForRent", "crdr": "credit", "presentation": ["http://polarpower.com/role/OperatingLeasesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Rent expense", "documentation": "Cash payments to lessor's for use of assets under operating leases." } } }, "auth_ref": ["r1"] }, "us-gaap_PaymentsToAcquirePropertyPlantAndEquipment": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PaymentsToAcquirePropertyPlantAndEquipment", "crdr": "credit", "calculation": { "http://polarpower.com/role/StatementsOfCashFlow": { "parentTag": "us-gaap_NetCashProvidedByUsedInInvestingActivities", "weight": -1.0, "order": 1.0 } }, "presentation": ["http://polarpower.com/role/StatementsOfCashFlow"], "lang": { "en-us": { "role": { "negatedLabel": "Acquisition of property and equipment", "label": "Payments to Acquire Property, Plant, and Equipment", "documentation": "The cash outflow associated with the acquisition of long-lived, physical assets that are used in the normal conduct of business to produce goods and services and not intended for resale; includes cash outflows to pay for construction of self-constructed assets." } } }, "auth_ref": ["r69"] }, "POLA_PinnacleBankMember": { "xbrltype": "domainItemType", "nsuri": "http://polarpower.com/20240630", "localname": "PinnacleBankMember", "presentation": ["http://polarpower.com/role/LineOfCreditDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Pinnacle Bank [Member]", "documentation": "Pinnacle Bank [Member]" } } }, "auth_ref": [] }, "us-gaap_PlanNameAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PlanNameAxis", "presentation": ["http://polarpower.com/role/StockOptionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Plan Name [Axis]", "documentation": "Information by plan name for share-based payment arrangement." } } }, "auth_ref": ["r608", "r609", "r610", "r611", "r612", "r613", "r614", "r615", "r616", "r617", "r618", "r619", "r620", "r621", "r622", "r623", "r624", "r625", "r626", "r627", "r628", "r629", "r630", "r631", "r632", "r633"] }, "us-gaap_PlanNameDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PlanNameDomain", "presentation": ["http://polarpower.com/role/StockOptionsDetailsNarrative"], "lang": { "en-us": { "role": { "documentation": "Plan name for share-based payment arrangement." } } }, "auth_ref": ["r608", "r609", "r610", "r611", "r612", "r613", "r614", "r615", "r616", "r617", "r618", "r619", "r620", "r621", "r622", "r623", "r624", "r625", "r626", "r627", "r628", "r629", "r630", "r631", "r632", "r633"] }, "dei_PreCommencementIssuerTenderOffer": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "PreCommencementIssuerTenderOffer", "presentation": ["http://polarpower.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Pre-commencement Issuer Tender Offer", "documentation": "Boolean flag that is true when the Form 8-K filing is intended to satisfy the filing obligation of the registrant as pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act." } } }, "auth_ref": ["r555"] }, "dei_PreCommencementTenderOffer": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "PreCommencementTenderOffer", "presentation": ["http://polarpower.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Pre-commencement Tender Offer", "documentation": "Boolean flag that is true when the Form 8-K filing is intended to satisfy the filing obligation of the registrant as pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act." } } }, "auth_ref": ["r557"] }, "us-gaap_PreferredStockParOrStatedValuePerShare": { "xbrltype": "perShareItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PreferredStockParOrStatedValuePerShare", "presentation": ["http://polarpower.com/role/BalanceSheetsParenthetical"], "lang": { "en-us": { "role": { "label": "Preferred stock, par value", "documentation": "Face amount or stated value per share of preferred stock nonredeemable or redeemable solely at the option of the issuer." } } }, "auth_ref": ["r52", "r219"] }, "us-gaap_PreferredStockSharesAuthorized": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PreferredStockSharesAuthorized", "presentation": ["http://polarpower.com/role/BalanceSheetsParenthetical"], "lang": { "en-us": { "role": { "label": "Preferred stock, shares authorized", "documentation": "The maximum number of nonredeemable preferred shares (or preferred stock redeemable solely at the option of the issuer) permitted to be issued by an entity's charter and bylaws." } } }, "auth_ref": ["r52", "r424"] }, "us-gaap_PreferredStockSharesIssued": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PreferredStockSharesIssued", "presentation": ["http://polarpower.com/role/BalanceSheetsParenthetical"], "lang": { "en-us": { "role": { "label": "Preferred stock, shares issued", "documentation": "Number 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." } } }, "auth_ref": ["r52", "r219"] }, "us-gaap_PreferredStockSharesOutstanding": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PreferredStockSharesOutstanding", "presentation": ["http://polarpower.com/role/BalanceSheetsParenthetical"], "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": ["r52", "r424", "r442", "r685", "r686"] }, "us-gaap_PreferredStockValue": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PreferredStockValue", "crdr": "credit", "calculation": { "http://polarpower.com/role/BalanceSheets": { "parentTag": "us-gaap_StockholdersEquity", "weight": 1.0, "order": 1.0 } }, "presentation": ["http://polarpower.com/role/BalanceSheets"], "lang": { "en-us": { "role": { "label": "Preferred stock, $0.0001 par value, 5,000,000 shares authorized, no shares issued and outstanding", "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": ["r52", "r378", "r521"] }, "us-gaap_PrepaidExpenseCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PrepaidExpenseCurrent", "crdr": "debit", "calculation": { "http://polarpower.com/role/BalanceSheets": { "parentTag": "us-gaap_AssetsCurrent", "weight": 1.0, "order": 4.0 } }, "presentation": ["http://polarpower.com/role/BalanceSheets"], "lang": { "en-us": { "role": { "label": "Prepaid expenses", "documentation": "Amount of asset related to consideration paid in advance for costs that provide economic benefits within a future period of one year or the normal operating cycle, if longer." } } }, "auth_ref": ["r120", "r181", "r182", "r494"] }, "us-gaap_PrimeRateMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PrimeRateMember", "presentation": ["http://polarpower.com/role/LineOfCreditDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Prime Rate [Member]", "documentation": "Interest rate charged by financial institutions to their most creditworthy borrowers." } } }, "auth_ref": [] }, "us-gaap_ProceedsFromLinesOfCredit": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProceedsFromLinesOfCredit", "crdr": "debit", "calculation": { "http://polarpower.com/role/StatementsOfCashFlow": { "parentTag": "us-gaap_NetCashProvidedByUsedInFinancingActivities", "weight": 1.0, "order": 1.0 } }, "presentation": ["http://polarpower.com/role/LineOfCreditDetailsNarrative", "http://polarpower.com/role/StatementsOfCashFlow"], "lang": { "en-us": { "role": { "label": "Proceeds from advances from credit facility", "verboseLabel": "Proceeds from lines of credit", "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": ["r12", "r578"] }, "us-gaap_ProceedsFromRelatedPartyDebt": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProceedsFromRelatedPartyDebt", "crdr": "debit", "calculation": { "http://polarpower.com/role/StatementsOfCashFlow": { "parentTag": "us-gaap_NetCashProvidedByUsedInFinancingActivities", "weight": 1.0, "order": 2.0 } }, "presentation": ["http://polarpower.com/role/StatementsOfCashFlow"], "lang": { "en-us": { "role": { "label": "Proceeds from notes payable, related party", "documentation": "The cash inflow from a long-term borrowing made from related parties where one party can exercise control or significant influence over another party; including affiliates, owners or officers and their immediate families, pension trusts, and so forth. Alternate caption: Proceeds from Advances from Affiliates." } } }, "auth_ref": ["r12"] }, "us-gaap_ProductInformationLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProductInformationLineItems", "presentation": ["http://polarpower.com/role/OrganizationAndSummaryOfSignificantAccountingPoliciesDetailsNarrative"], "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://polarpower.com/role/OrganizationAndSummaryOfSignificantAccountingPoliciesDetailsNarrative", "http://polarpower.com/role/ScheduleOfDisaggregatedNetSalesDetails"], "lang": { "en-us": { "role": { "label": "Product and Service [Axis]" } } }, "auth_ref": ["r169", "r342", "r388", "r389", "r390", "r391", "r392", "r393", "r394", "r490", "r508", "r530", "r532", "r533", "r536", "r537", "r597", "r598", "r607", "r653", "r655", "r656", "r657", "r658", "r659", "r660", "r661", "r662", "r663", "r664", "r665", "r666", "r667", "r668", "r669", "r670", "r671", "r672", "r673", "r674", "r675", "r676", "r677", "r678", "r679", "r680", "r681", "r682"] }, "POLA_ProductWarrantiesPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://polarpower.com/20240630", "localname": "ProductWarrantiesPolicyTextBlock", "presentation": ["http://polarpower.com/role/OrganizationAndSummaryOfSignificantAccountingPoliciesPolicies"], "lang": { "en-us": { "role": { "label": "Product Warranties", "documentation": "Product Warranties [PolicyText Block]" } } }, "auth_ref": [] }, "srt_ProductsAndServicesDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "ProductsAndServicesDomain", "presentation": ["http://polarpower.com/role/OrganizationAndSummaryOfSignificantAccountingPoliciesDetailsNarrative", "http://polarpower.com/role/ScheduleOfDisaggregatedNetSalesDetails"], "auth_ref": ["r169", "r342", "r388", "r389", "r390", "r391", "r392", "r393", "r394", "r490", "r508", "r530", "r532", "r533", "r536", "r537", "r597", "r598", "r607", "r653", "r655", "r656", "r657", "r658", "r659", "r660", "r661", "r662", "r663", "r664", "r665", "r666", "r667", "r668", "r669", "r670", "r671", "r672", "r673", "r674", "r675", "r676", "r677", "r678", "r679", "r680", "r681", "r682"] }, "us-gaap_PropertyPlantAndEquipmentAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyPlantAndEquipmentAbstract", "lang": { "en-us": { "role": { "label": "Property, Plant and Equipment [Abstract]" } } }, "auth_ref": [] }, "us-gaap_PropertyPlantAndEquipmentByTypeAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyPlantAndEquipmentByTypeAxis", "presentation": ["http://polarpower.com/role/NotesPayableDetailsNarrative", "http://polarpower.com/role/ScheduleOfPropertyAndEquipmentDetails"], "lang": { "en-us": { "role": { "label": "Long-Lived Tangible Asset [Axis]", "documentation": "Information by type of long-lived, physical assets used to produce goods and services and not intended for resale." } } }, "auth_ref": ["r4", "r330"] }, "us-gaap_PropertyPlantAndEquipmentDisclosureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyPlantAndEquipmentDisclosureTextBlock", "presentation": ["http://polarpower.com/role/PropertyAndEquipment"], "lang": { "en-us": { "role": { "label": "PROPERTY AND EQUIPMENT", "documentation": "The entire disclosure for long-lived, physical asset used in normal conduct of business and not intended for resale. Includes, but is not limited to, work of art, historical treasure, and similar asset classified as collections." } } }, "auth_ref": ["r79", "r103", "r106", "r107"] }, "us-gaap_PropertyPlantAndEquipmentGross": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyPlantAndEquipmentGross", "crdr": "debit", "calculation": { "http://polarpower.com/role/ScheduleOfPropertyAndEquipmentDetails": { "parentTag": "us-gaap_PropertyPlantAndEquipmentNet", "weight": 1.0, "order": 1.0 } }, "presentation": ["http://polarpower.com/role/ScheduleOfPropertyAndEquipmentDetails"], "lang": { "en-us": { "role": { "label": "Total property and equipment, cost", "documentation": "Amount before accumulated depreciation, depletion and amortization of physical assets used in the normal conduct of business and not intended for resale. Examples include, but are not limited to, land, buildings, machinery and equipment, office equipment, and furniture and fixtures." } } }, "auth_ref": ["r80", "r115", "r384"] }, "us-gaap_PropertyPlantAndEquipmentLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyPlantAndEquipmentLineItems", "presentation": ["http://polarpower.com/role/ScheduleOfPropertyAndEquipmentDetails"], "lang": { "en-us": { "role": { "label": "Property, Plant and Equipment [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": ["r330"] }, "us-gaap_PropertyPlantAndEquipmentNet": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyPlantAndEquipmentNet", "crdr": "debit", "calculation": { "http://polarpower.com/role/BalanceSheets": { "parentTag": "us-gaap_Assets", "weight": 1.0, "order": 3.0 }, "http://polarpower.com/role/ScheduleOfPropertyAndEquipmentDetails": { "parentTag": null, "weight": null, "order": null, "root": true } }, "presentation": ["http://polarpower.com/role/BalanceSheets", "http://polarpower.com/role/ScheduleOfPropertyAndEquipmentDetails"], "lang": { "en-us": { "role": { "label": "Property and equipment, net", "totalLabel": "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": ["r4", "r330", "r374", "r384", "r521"] }, "us-gaap_PropertyPlantAndEquipmentTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyPlantAndEquipmentTextBlock", "presentation": ["http://polarpower.com/role/PropertyAndEquipmentTables"], "lang": { "en-us": { "role": { "label": "SCHEDULE OF PROPERTY AND EQUIPMENT", "documentation": "Tabular disclosure of physical assets used in the normal conduct of business and not intended for resale. Includes, but is not limited to, balances by class of assets, depreciation and depletion expense and method used, including composite depreciation, and accumulated deprecation." } } } }, "auth_ref": ["r4"] }, "us-gaap_PropertyPlantAndEquipmentTypeDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyPlantAndEquipmentTypeDomain", "presentation": ["http://polarpower.com/role/NotesPayableDetailsNarrative", "http://polarpower.com/role/ScheduleOfPropertyAndEquipmentDetails"], "lang": { "en-us": { "role": { "documentation": "Listing of long-lived, physical assets that are used in the normal conduct of business to produce goods and services and not intended for resale. Examples include land, buildings, machinery and equipment, and other types of furniture and equipment including, but not limited to, office equipment, furniture and fixtures, and computer equipment and software." } } } }, "auth_ref": ["r80", "r330"] }, "srt_RangeAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "RangeAxis", "presentation": ["http://polarpower.com/role/LineOfCreditDetailsNarrative", "http://polarpower.com/role/NotesPayableDetailsNarrative", "http://polarpower.com/role/NotesPayableRelatedPartyDetailsNarrative", "http://polarpower.com/role/StockOptionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Statistical Measurement [Axis]" } } } }, "auth_ref": ["r187", "r188", "r189", "r190", "r232", "r234", "r264", "r265", "r266", "r275", "r306", "r338", "r339", "r340", "r395", "r397", "r404", "r414", "r415", "r466", "r468", "r470", "r471", "r473", "r486", "r487", "r501", "r507", "r511", "r515", "r516", "r517", "r518", "r532", "r540", "r596", "r606", "r635", "r645", "r646", "r647", "r648", "r649"] }, "srt_RangeMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "RangeMember", "presentation": ["http://polarpower.com/role/LineOfCreditDetailsNarrative", "http://polarpower.com/role/NotesPayableDetailsNarrative", "http://polarpower.com/role/NotesPayableRelatedPartyDetailsNarrative", "http://polarpower.com/role/StockOptionsDetailsNarrative"], "auth_ref": ["r187", "r188", "r189", "r190", "r232", "r234", "r264", "r265", "r266", "r275", "r306", "r338", "r339", "r340", "r395", "r397", "r404", "r414", "r415", "r466", "r468", "r470", "r471", "r473", "r486", "r487", "r501", "r507", "r511", "r515", "r516", "r517", "r518", "r532", "r540", "r596", "r606", "r635", "r645", "r646", "r647", "r648", "r649"] }, "srt_RealEstateAndAccumulatedDepreciationByPropertyTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "RealEstateAndAccumulatedDepreciationByPropertyTable", "presentation": ["http://polarpower.com/role/OperatingLeasesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "SEC Schedule, 12-28, Real Estate Companies, Investment in Real Estate and Accumulated Depreciation, by Property [Table]" } } } }, "auth_ref": ["r477", "r478", "r479", "r480", "r481", "r482", "r483", "r484", "r485"] }, "srt_RealEstateAndAccumulatedDepreciationLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "RealEstateAndAccumulatedDepreciationLineItems", "presentation": ["http://polarpower.com/role/OperatingLeasesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "SEC Schedule, 12-28, Real Estate Companies, Investment in Real Estate and Accumulated Depreciation [Line Items]" } } } }, "auth_ref": ["r477", "r478", "r479", "r480", "r481", "r482", "r483", "r484", "r485"] }, "us-gaap_RelatedPartyDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RelatedPartyDomain", "presentation": ["http://polarpower.com/role/BalanceSheets", "http://polarpower.com/role/NotesPayable", "http://polarpower.com/role/NotesPayableDetailsNarrative", "http://polarpower.com/role/NotesPayableRelatedParty", "http://polarpower.com/role/NotesPayableRelatedPartyDetailsNarrative", "http://polarpower.com/role/NotesPayableTables", "http://polarpower.com/role/ScheduleOfNotesPayableDetails"], "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": ["r173", "r233", "r333", "r334", "r376", "r382", "r417", "r418", "r419", "r420", "r421", "r441", "r443", "r465"] }, "us-gaap_RelatedPartyMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RelatedPartyMember", "presentation": ["http://polarpower.com/role/BalanceSheets", "http://polarpower.com/role/NotesPayableRelatedParty", "http://polarpower.com/role/NotesPayableRelatedPartyDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Related Party [Member]", "documentation": "Party related to reporting entity. Includes, but is not limited to, affiliate, entity for which investment is accounted for by equity method, trust for benefit of employees, and principal owner, management, and members of immediate family." } } } }, "auth_ref": ["r132", "r133", "r333", "r334", "r335", "r336", "r376", "r382", "r417", "r418", "r419", "r420", "r421", "r441", "r443", "r465"] }, "us-gaap_RelatedPartyTransactionsByRelatedPartyAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RelatedPartyTransactionsByRelatedPartyAxis", "presentation": ["http://polarpower.com/role/BalanceSheets", "http://polarpower.com/role/NotesPayable", "http://polarpower.com/role/NotesPayableDetailsNarrative", "http://polarpower.com/role/NotesPayableRelatedParty", "http://polarpower.com/role/NotesPayableRelatedPartyDetailsNarrative", "http://polarpower.com/role/NotesPayableTables", "http://polarpower.com/role/ScheduleOfNotesPayableDetails"], "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": ["r173", "r233", "r333", "r334", "r376", "r382", "r417", "r418", "r419", "r420", "r421", "r441", "r443", "r465", "r641"] }, "us-gaap_RepaymentsOfNotesPayable": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RepaymentsOfNotesPayable", "crdr": "credit", "calculation": { "http://polarpower.com/role/StatementsOfCashFlow": { "parentTag": "us-gaap_NetCashProvidedByUsedInFinancingActivities", "weight": -1.0, "order": 3.0 } }, "presentation": ["http://polarpower.com/role/StatementsOfCashFlow"], "lang": { "en-us": { "role": { "negatedLabel": "Repayment of notes payable", "label": "Repayments of Notes Payable", "documentation": "The cash outflow for a borrowing supported by a written promise to pay an obligation." } } } }, "auth_ref": ["r70"] }, "us-gaap_ResearchAndDevelopmentExpense": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ResearchAndDevelopmentExpense", "crdr": "debit", "calculation": { "http://polarpower.com/role/StatementsOfOperations": { "parentTag": "us-gaap_OperatingExpenses", "weight": 1.0, "order": 2.0 } }, "presentation": ["http://polarpower.com/role/StatementsOfOperations"], "lang": { "en-us": { "role": { "label": "Research and development", "documentation": "Amount of expense for research and development. Includes, but is not limited to, cost for computer software product to be sold, leased, or otherwise marketed and writeoff of research and development assets acquired in transaction other than business combination or joint venture formation or both. Excludes write-down of intangible asset acquired in business combination or from joint venture formation or both, used in research and development activity." } } }, "auth_ref": ["r276", "r488", "r499", "r650"] }, "us-gaap_RetainedEarningsAccumulatedDeficit": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RetainedEarningsAccumulatedDeficit", "crdr": "credit", "calculation": { "http://polarpower.com/role/BalanceSheets": { "parentTag": "us-gaap_StockholdersEquity", "weight": 1.0, "order": 4.0 } }, "presentation": ["http://polarpower.com/role/BalanceSheets"], "lang": { "en-us": { "role": { "label": "Accumulated deficit", "documentation": "Amount of accumulated undistributed earnings (deficit)." } } }, "auth_ref": ["r55", "r84", "r380", "r402", "r403", "r408", "r425", "r521"] }, "us-gaap_RetainedEarningsMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RetainedEarningsMember", "presentation": ["http://polarpower.com/role/StatementsOfStockholdersEquity"], "lang": { "en-us": { "role": { "label": "Retained Earnings [Member]", "documentation": "Accumulated undistributed earnings (deficit)." } } }, "auth_ref": ["r109", "r135", "r136", "r137", "r139", "r144", "r146", "r148", "r175", "r176", "r183", "r283", "r284", "r285", "r286", "r287", "r289", "r290", "r291", "r297", "r299", "r300", "r302", "r303", "r318", "r320", "r399", "r401", "r409", "r685"] }, "us-gaap_RevenueFromContractWithCustomerExcludingAssessedTax": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevenueFromContractWithCustomerExcludingAssessedTax", "crdr": "credit", "calculation": { "http://polarpower.com/role/StatementsOfOperations": { "parentTag": "us-gaap_GrossProfit", "weight": 1.0, "order": 1.0 } }, "presentation": ["http://polarpower.com/role/OrganizationAndSummaryOfSignificantAccountingPoliciesDetailsNarrative", "http://polarpower.com/role/ScheduleOfDisaggregatedNetSalesDetails", "http://polarpower.com/role/ScheduleOfNetSalesByGeographicalRegionsDetails", "http://polarpower.com/role/StatementsOfOperations"], "lang": { "en-us": { "role": { "label": "Net Sales", "verboseLabel": "Total net sales", "terseLabel": "Net sales", "documentation": "Amount, excluding tax collected from customer, of revenue from satisfaction of performance obligation by transferring promised good or service to customer. Tax collected from customer is tax assessed by governmental authority that is both imposed on and concurrent with specific revenue-producing transaction, including, but not limited to, sales, use, value added and excise." } } }, "auth_ref": ["r95", "r96", "r159", "r162", "r163", "r166", "r168", "r169", "r170", "r172", "r230", "r231", "r342"] }, "us-gaap_RevenueFromContractWithCustomerMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevenueFromContractWithCustomerMember", "presentation": ["http://polarpower.com/role/OrganizationAndSummaryOfSignificantAccountingPoliciesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Revenue from Contract with Customer Benchmark [Member]", "documentation": "Revenue from satisfaction of performance obligation by transferring promised product and service to customer, when it serves as benchmark in concentration of risk calculation." } } }, "auth_ref": ["r172", "r568"] }, "us-gaap_RevenueFromContractWithCustomerPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevenueFromContractWithCustomerPolicyTextBlock", "presentation": ["http://polarpower.com/role/OrganizationAndSummaryOfSignificantAccountingPoliciesPolicies"], "lang": { "en-us": { "role": { "label": "Revenue Recognition", "documentation": "Disclosure of accounting policy for revenue from contract with customer." } } }, "auth_ref": ["r108", "r222", "r223", "r224", "r225", "r226", "r227", "r228", "r229", "r489"] }, "us-gaap_RevenueFromRightsConcentrationRiskMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevenueFromRightsConcentrationRiskMember", "presentation": ["http://polarpower.com/role/OrganizationAndSummaryOfSignificantAccountingPoliciesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Revenue from Rights Concentration Risk [Member]", "documentation": "Reflects the percentage that license fee or royalty revenues during the period from other parties from use of a specified patent, trademark, or other form of right granted to such parties are to a specified benchmark, such as total license fees, total revenues, segment revenues or product line revenues. May also reflect the percentage contribution the revenue made to operating results. Risk is materially adverse effects of a loss of such revenues, which could occur upon loss of rights to sell, distribute or license others; loss of patent or copyright protection; or technological obsolescence." } } }, "auth_ref": ["r77"] }, "POLA_SalesToInternationalCustomersMember": { "xbrltype": "domainItemType", "nsuri": "http://polarpower.com/20240630", "localname": "SalesToInternationalCustomersMember", "presentation": ["http://polarpower.com/role/OrganizationAndSummaryOfSignificantAccountingPoliciesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Sales To International Customers [Member]", "documentation": "Sales To International Customers [Member]" } } }, "auth_ref": [] }, "POLA_SalesToTelecommunicationsCustomersMember": { "xbrltype": "domainItemType", "nsuri": "http://polarpower.com/20240630", "localname": "SalesToTelecommunicationsCustomersMember", "presentation": ["http://polarpower.com/role/OrganizationAndSummaryOfSignificantAccountingPoliciesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Sales to Telecommunications Customers [Member]", "documentation": "Sales to Telecommunications Customers [Member]" } } }, "auth_ref": [] }, "us-gaap_ScheduleOfAntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfAntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareTable", "presentation": ["http://polarpower.com/role/ScheduleOfDilutedEarningsPerShareDetails"], "lang": { "en-us": { "role": { "label": "Antidilutive Security, Excluded EPS Calculation [Table]", "documentation": "Disclosure of information about security that could potentially dilute basic earnings per share (EPS) in future that was not included in calculation of diluted EPS." } } }, "auth_ref": ["r14"] }, "us-gaap_ScheduleOfAntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfAntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareTextBlock", "presentation": ["http://polarpower.com/role/OrganizationAndSummaryOfSignificantAccountingPoliciesTables"], "lang": { "en-us": { "role": { "label": "SCHEDULE OF DILUTED EARNINGS PER SHARE", "documentation": "Tabular disclosure of securities (including those issuable pursuant to contingent stock agreements) that could potentially dilute basic earnings per share (EPS) in the future that were not included in the computation of diluted EPS because to do so would increase EPS amounts or decrease loss per share amounts for the period presented, by antidilutive securities." } } }, "auth_ref": ["r14"] }, "us-gaap_ScheduleOfCollaborativeArrangementsAndNoncollaborativeArrangementTransactionsTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfCollaborativeArrangementsAndNoncollaborativeArrangementTransactionsTable", "presentation": ["http://polarpower.com/role/ScheduleOfDisaggregatedNetSalesDetails"], "lang": { "en-us": { "role": { "label": "Collaborative Arrangement and Arrangement Other than Collaborative [Table]", "documentation": "Disclosure of information about collaborative arrangement and arrangement other than collaborative applicable to revenue-generating activity or operations." } } }, "auth_ref": ["r292"] }, "us-gaap_ScheduleOfDebtTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfDebtTableTextBlock", "presentation": ["http://polarpower.com/role/NotesPayableTables"], "lang": { "en-us": { "role": { "label": "SCHEDULE OF NOTES PAYABLE", "documentation": "Tabular disclosure of information pertaining to short-term and long-debt instruments or arrangements, including but not limited to identification of terms, features, collateral requirements and other information necessary to a fair presentation." } } }, "auth_ref": [] }, "us-gaap_ScheduleOfDefinedBenefitPlansDisclosuresTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfDefinedBenefitPlansDisclosuresTable", "presentation": ["http://polarpower.com/role/BalanceSheets", "http://polarpower.com/role/NotesPayable", "http://polarpower.com/role/NotesPayableRelatedParty", "http://polarpower.com/role/NotesPayableTables", "http://polarpower.com/role/ScheduleOfNotesPayableDetails"], "lang": { "en-us": { "role": { "label": "Defined Benefit Plan [Table]", "documentation": "Disclosure of information about individual defined benefit pension plan or other postretirement defined benefit plan. It may be appropriate to group certain similar plans. Also includes schedule for fair value of plan assets by major categories of plan assets by the level within the fair value hierarchy in which the fair value measurements in their entirety fall, segregating fair value measurements using quoted prices in active markets for identical assets or liabilities (Level 1), Significant other observable inputs (Level 2), and significant unobservable inputs (Level 3)." } } }, "auth_ref": ["r6", "r29", "r30", "r31", "r32"] }, "us-gaap_ScheduleOfInventoryCurrentTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfInventoryCurrentTableTextBlock", "presentation": ["http://polarpower.com/role/OrganizationAndSummaryOfSignificantAccountingPoliciesTables"], "lang": { "en-us": { "role": { "label": "SCHEDULE OF INVENTORIES NET", "documentation": "Tabular disclosure of the carrying amount as of the balance sheet date of merchandise, goods, commodities, or supplies held for future sale or to be used in manufacturing, servicing or production process." } } }, "auth_ref": ["r11", "r59", "r60", "r61"] }, "us-gaap_ScheduleOfProductInformationTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfProductInformationTable", "presentation": ["http://polarpower.com/role/OrganizationAndSummaryOfSignificantAccountingPoliciesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Nature of Operation, Product Information, Concentration of Risk [Table]", "documentation": "Disclosure of information about concentration risk of product within nature of operation." } } }, "auth_ref": [] }, "us-gaap_ScheduleOfProductWarrantyLiabilityTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfProductWarrantyLiabilityTableTextBlock", "presentation": ["http://polarpower.com/role/OrganizationAndSummaryOfSignificantAccountingPoliciesTables"], "lang": { "en-us": { "role": { "label": "SCHEDULE OF RECONCILIATION OF THE PRODUCT WARRANT LIABILITY", "documentation": "Tabular disclosure of the changes in the guarantor's aggregate product warranty liability, including the beginning balance of the aggregate product warranty liability, the aggregate reductions in that liability for payments made (in cash or in kind) under the warranty, the aggregate changes in the liability for accruals related to product warranties issued during the reporting period, the aggregate changes in the liability for accruals related to preexisting warranties (including adjustments related to changes in estimates), and the ending balance of the aggregate product warranty liability." } } }, "auth_ref": ["r191"] }, "us-gaap_ScheduleOfPropertyPlantAndEquipmentTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfPropertyPlantAndEquipmentTable", "presentation": ["http://polarpower.com/role/ScheduleOfPropertyAndEquipmentDetails"], "lang": { "en-us": { "role": { "label": "Property, Plant and Equipment [Table]", "documentation":

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TTCXV=AOZ8KN9[C:$_?7W5,:<- M#I"9Y&9RFDP>(+.KJZJKOQJ[&O<^3?YUU:_7>I!&@R&^&?WU)N/)U:C?:_MO M/&T7CWL7U\_V-WDKZO1[XU89;:+.B<+RR8R%89]%BMVJU*>!?Y&P.Z$EG$# M" [`TYJ7KSEG*]4QF77;2Z/^63^^7YEY\R*!]ODB9SA4LO9W#;ZO8O^_MZ&$NI]*RTTZKTVM?]%_!6"@R*_0KJ8T@.UIG/[FQ.M,EXW^N. #;2=YYH-6^R.IU@9"DW/F)USVWU- VZ^_NTZ+C=F<+P738BG%2D38 ME33LSYQK!#A9LUNQ4-HRE;&/2]R[-(.+:.RW#.3$X?6P5(E2BTT!92;1+!(YG-V$K: M.;9H%B)T'I+B!?O3$3;ZQ+*(3=?50+SQ9)]^)=F"Q3)# "DQV^ %E&G(X[FN-M",@L1E5P*Z%(9F&21U"*%%5"%2"]DBI[@0 3,/"8)\)DV^T7K/G[AO/ M[(<6FSP*PF_;?.G5N2E25W-W@5[%L<2EC^.8<2U<*A!:.4T$18P) &":2#,G M>1)+4? -4]W0=21.FRN181VR@56*?00SGDV$VR M.KO-$TAT3GFS%^H+:SI]E:G\FLT:_.B!^SH3"01*P<1VXS6.\]DJW*+%@EW M>2[(>9NKH. =>BC!$7#&[$1&W#!/IT9&DFM).Y"^ASBZRTA3;HC676$8UP.< M%2@CX)$%]PBBO04F.1GFZ/;@.&S.>;'M#UCBNTVU3>* J2!!L S6B^A-L\I3 M.)KNXFBW7#$H/5&O>W!Z?J4 &U5 XE)&A!5N5 8> [JY =)H5" $<1V5R02^ M)) *1-HU]9%#=@G<+N\NI1Z6CT0KDX;CSH=B1XM<+X IXQI?&"H=D0/UFALZ M9B)#0TL +3P2"P(MR6"B\O !N.4"]/5+ B@\9J,E3W)7JQ1;$<>8!.0203'& MC=GV<# [!OOXR\-WN$%"T$!TT*<7?GB+9 MM!S"7 T('PLX=$[*?\6,1Z ,\]G/BC1-&VW:.#F7\!45 [46&8:XI\A;D/ M:$V5L;A/Q^IZ+8:'T/3%GP'9T1-K8H (%;PC77B.N52X8Q!J/LORC6/'WJTY M-YM.1[7O9"NU1-Z+1#@4I2P(OCM(;QYHC?I9_SSQNG_5,(Q MV%8CL4,%$97"]9^,JC! 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R!;S0&$3)YBNC(OX7K/T4?.7@@?_:U_96Y+?1FPQ+J4+YVFW23R]4AE_S8[/'];6I5TV37AXSS]M,X3*G29_I*>]<;]M MVCN_JO?;XW[56WS M>VV$LXQL)1]M2@@%_6=]"?P4IMKTOMN_*?WY\%4$L#!!0 (_V!#EF1 M3N' &_< !0? * 97@S,2TR+FAT;>59WV_B2!)^1^)_Z$,:52*9D!^3 M>R L$@G,+E)NDLV@D_;>&KL_O;&[/=TV#/O7WU?=-CA 9I+;9&\SFP>(I>JJ MZ[JOOJK&O9\G_[KN-QN!GT>#(;X9_?4FX\GU]_K^&\\[92/>Y9>='&)+WN:)G.'RM\+F,EZU^C^HJIW;E[9@Y&R>M_]IR_[HRUQ.9<[.
M3HY,>YW+_BL8"X7*A7G%W50&L)VKT=UD_&%\9B,;SZ^U?VL\S\V'4A+?L/ M7_"$!![LZ '+YSSOOJ;AU]_:R1$;LSE?"&;$0HJEB+ K;/67@AM$-UFQ.Y%I MDS.MV
=M4AAM_]LZ)C=ZH0;?"Z%"=A8A4>OZN?K1^+TB%URB_UCJ^F*W2N] M3$0T$X&/B%AB#1L*)VS$(:Y5,T&5RM6]-P4@MF"ZA2*HP*2(H M18[JH0J07DF5E"' ! X\YDFRR7X9=
[ME&PB+)"D.2*)(((*4:Z3%F,/>H9#; M.8L3O:05((R829L,#DN<;@:,Y.!F4$NKK;S9-9_;]$9L\",(/QGXN](4M M4U=R-X%>Q['$I8_CF'$C7"H06CE-!$6,"0!@FD@]WD22U'S5/=T'4D:)MH6
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LJ&PD$2L'$=N,MEL/)+*@ @\Y(7=7?-H!]D&D4X&L ME*8\-)=O"0 &]<"&M*VY("> 7TT#RQIH5FH\XM1B3 <& MEV>/U0>BM2'#&>]7 U!XR&8X9Q2N@"FV(HXQ'L@%@F*MF[WS_1WN"93D+ _=W
M?H<7+ 2,;$%P@/-5%NM".6@T&]^V%_@1Q.N@\)2G^]FC)IM5DYFI ^%C H0M2 M_K?AD0@\XN.[DRA_Z"@;O'NT%P[/8]]/#H,"T/I]"\']VIMCGNT^F[V8CA M(31]]J=%=O#
(FAC(0EEQ33>>8X(5IL $(E"]6#MVZ-V;<[ONB40(#HDB@DC(W8'.%(2L'(CE=T]\ZZ[52CQ'S2,)!TL(_":0 MDB76PS?-754)% 1?!&C4H03MZ'TZO8_$ YU(:(2300?=(.E&$4B OH@SU
M^M2Z%/R>NH%OX10I/WVX'S]J0^]S\EW.D?X<5E4UVQ0UC[#0"]JT7]2/@J.< M6; &"<9H$?B69!$A6Z2(COQ=N$Y5=IRIY_GOL^" _K8.T%1B@SH*D GABA^Y
M5!H\V74\])PLU4(G"T'$K/BL_;G+E(0ATBS1*X&GR[GV),$?@ H8^-_MJ]E8 M_^;H1<*T$_/)X/)ZQ*Y&U]>?;@=+7XX_=@Z;KGK\V%P6%T_V'!2!OF<1(_?M78"##";T=]B3A&=6=%GU7\N']>E-
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MM>H@V2/O_IL2VSHHUU6>>QV$LXIL+1\=2@@%_67[2H?>:.OO7W/0V_+]02P,$ M% @ [8$.6>EXV05"!0 2Q. H !E>#.R+3$N.'1MU5AM.^(X$/Z.
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Y>6W>O;9A9TRMK9.\]XR]#^Q;LGJM7SNOU\[<*^%)K%BP MR289]ZE66*]>,E[J.AP\P3GU%!,:RC(XW*Q"J=YX$OIWB6CWQ"HB";,BS>@, B&-WKM<+T3H
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M*^.'D&[\I1>T8FL8R>J=;Q4.WXRE[J-]HDRR\X@"3&G/ 0VU >US1M)[Q(F MZ0I3'C,'X]_!>4K. +.R<7GJGVTQVZ;9+L,RX!H?FFEFDI7)V;8^[;<-X7D* M(>.X.U?$P(*U0!&FKT:._UM\"3/%
(,*4U5B6]3H)0[2!UUGG>);+<7JQ@FWN MHT:?&=WZ=]!4$]I8 RJP ABC\<&]J+YM5/N(B-\"*UG@##0NTJ+V*A;?N.], M5T,;>O9P.)M8/6?TV\=2O63&$ZO?S\<_;'#-?
+74HO5W;9@+B46RXHDP)%%. ML6%EOTG]&C'7<:6[@?=!=.CX0Y0)II8RP==Q_+-I4IO[S3/1=*B54+YB'QOD*C >HDNQB)D/K*$P1A,!5X$E8"L6+AI?2\&(QNSOVD:.FIRNK6X!I94RT1"'RLK
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CM\,0M&W(FJXHBQ%_ 59I2'R=U<# ^/!VEWVl$[)O=S_^ M_7>'&8]V61H29+UY#4ZBL&)3XL'K=S ?9*'2+^9R3+[@?]CB%>2,^H >F/K3 M&!}^M<.0N4%OPBI`>0&V%H88ZCXNOV&03Q:
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#+. ^7'PM\,B'D0 4"B\" .:(U)K?5_?-UE]>3/;):39S MKAFFZ 8(]@:#$+0Y>+EEIH)C$)6GYO_L)#2%YGHL)IGM'\0)\$ >/VASFY6KZ]+#0 ML)G0!MI_]:X*ZMFETSO&R%\^.4YH
_63(ZP)$0Q"^_C1_N!RWY(EY=V3WQ$) M[T7Z"0?$C .BTP%N6=ODN$CK\4H^/O&*:U55,I' +!$ N"W)TC[>B0 MNW0 &+MAV-
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AX.4EB&^+EQ,S+B1_S[-)<^/29)CY>3EP/$0;]!'SZC!-/+R=A M3$2\G'AX.0EC&^+EQ,G+B2OS^&ZM?OI,$RLO)T;G^??L.@Y0].=F+EXV/E#T7\1!Y MB@XY[E=5&E?+-
>&CBL0:%]+'BB#!NE%5M*5TW !YK+"SB<"QHB$9^!Y2M_4> M+2\6RTINARM"";O$@EUBN5GL<+LI89=8L$M<*RB=[SDE{'\]1*C31H'=DG8 M&?,0D+MR,OT0!_Y,6<3LV)?[0 0"
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MD$^;'+OAD0AOHH0WEA;9K_#V7V0BO"$([P*/1'B)\!Y,>"<*(+8W%/%=8I((_M,!'@R.)AXCI'(K[$=4ZF\,8R[O4KO,1U]JXS$=Z8":IK71_9,2:[QT2\3[8. MDX@W6$WBDFOF_6RWF0?
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((A918TK@+ M:2P,Y>TN]J22$DM*A/30W2RWNKL/<$I9V6(^_^S<02Q[^@8]#'[WB!L*ZZ 33UH

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MCA#"+%##&$*B1]MQOK5.7Bl5O)*AADH":K,$K]"K7U'I*M317E_7N?2+-56# M5^A5KA%+V=\/?^]Y[H&+_]A N\NER45\:4PZ+_!,]X35R//A:-A_0\KTOM11?39.0U1+-[B?VSMLI?^,)!U<M*_(4M5-
#N=-'09M8-U$W7CE11_6517?_D^^SJ8LC>=-W72';P]C[5'2?C1 M>OH139VTE6C)_>.),R.)U (:U6/%S3Z>YDBY?I:FW*VXX1]?J77K:>:? #GT M (A?3:NC-XU]$?@OI;1#$L9%6?
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['XX5U3E2\1'P/5Q!@$@&,HY=9=;IRL_$Z0R56ZO)"C"#7883B3=H0 MU;3 BB%N"3"),;S#NT>$$6469;X.U9Y C9A0 ? %L=!VXVWGW^G@[>W!KB=_M]UZE2JX!YT,7&Z/0'+9 M4'I@T4%;
[R0/EUY102X;1E20K[P;SMSBJ>>R87CJO7PD#?U6&XNI@%6X"5QV M'3P#49ZA$O-M1F#>%V?9<,Y;>Z0/TL?H[.*"$9L$?@GE4=EE*^("V8503O17
MO'.IL92^W='!81KH,#:E&J.8!!7XBZ/2T#G0H'8CH\}2'VPP$'<8F3;&\K[-U MO,CV!D@P'2O?[N?\!9!A?#B+&ZO?O[?N?\!9#+ %QP_V#]KPC/89B+&ZO?O[?N?\!9#+,B4\6GB[SX8YX
M^F1KR:ERL3Y\^]ZY4U^YA,@R'XZI#Y]L#0UO;]^9[NPYGZ_NZ)]>D"[S2(N5_M]XO-#N%3;85_/_RR#Z9E=3[I+%06URF4E]F]II]H^L!U1>FD$%;X(7]RE-6 M2AM?I*D>4(319W2QYUB PV?7Y^,
.D>]=DP=GP48L5-!G%]XC8R?584W8+5? ML& W,3"+\0] %)5CI.G<, YNH.(@)6MP $VFM F@:K+$HU-2/'6-&P\)K$CU M-%8#Z$(J_.LSZMS<+(HLC,5@F+]
M]9FZ$7AM@M:6_<=AL5L2WIH\,_48J56NWZHU6KU&G>OUJOW'7 M:/5[5/L.:FK7OG]MW]8;W1XN32Y]IAH_[IO\]7PE<=:#2FD365>ANP2?!*\< M0^H:UUWSK,9^3-J;DN=.0"JL#
(9G@TZF,'20OX >]C1SHB"!L\O^1(',OQ0. M,5&!!OR>]f[I$]"8;)!"8?EBW5$? M.1APJ?H4KF6.'[Q8^F)4ON:K+3TT2A[!3S+W-)%%B'2UOU3CKRYH<^K#O<3]-MQ0"CG(]GNV/3G[-RMK8?
SPQJ3&0A1F'0)]TWI[??NS"HI:SK^>)PC'>'/@9P M#8AD_Y[EUIVR+8Z?Q\EA"UXCLO-YJG]CS.C7NSB-?94,+ -(,"S8R>*8&8P1(M..A5U5=!73X&OXM<+^?H\/*&7,E ;,&EG1';!1H+
MC0!OY0&4Q9&!6.XNNW1DV9\F+%*V#D<)FK_F*D=:&.7UGE/9A@*7]RAQ+O]$$ M+*SF>3G_$WS[]A!=*N9\M2- +K9S85^^+#)5/EQ 6@<\(THFO^D.5X_2I+K(^+3O3OE1+ M*9_Z,E&?2(.%[>&-
F<$(427Z*"B.@5)\AQ'+>XLJW!VW__Z<\??F*.?>'5YK M5.=4'0OT@2UN6EHB YB!T!N\G<7Y>#)Y%N^590P0YM$4,^.6*_]S=GG%BNAZ MF#1UQRK W&-V:A:I)WUZYGS^&3[N0-
CR>V3B.N1<% B0O#!*4P[C]MQ?ONE_>+_ZW9SC5:A'&!#%2AY:)WI\%$$,3C+&M BCBG2==(X;>VUU_WXU*Z M[*.=YU;416'38D$.UQ3K&D6"_55U:_I?8]W*D1)C'6S'*P3JAKC1CI=#9?
M"DV\;95!EW,*K^Q#69Z0S=NRL+X$)<;KL4%R^YXOGSU.#>=7!QOY"OF"%]R M'WT1+WFJ9(GUSP%Q%R!8"[B/N4[^"4"5,$*#(&W3,3YZL?@6B1 3BH{W[*\&\ M_@-OO&,.^KAP@7]
<8O#T]"ZKZT%!'+\B5SX%;R2PR4RLUD-LR=\C6M]N>;?OE;+GAF]Z*X"L-WUF_%N&Q/.3'9/4_0^_Z)>-8Z4$N M-?$?#^Y$RC B1>_L(:'COG3TGX5DLF%)E*S^LJ),ECEP5O2!4#5,HJZ1+
(P+.VETSTTY&OU*SJ/'Z0!93WBU MCH\!EX:0T/,SUDM+P$U\P*0T_\>5& M7AI>=^P5ZED:/K[]C<_]>],.0&[V M>G^MW_7H20PJPID.G?.?CLS0>W;R(Q7A>Y,@&\8F.*D(=\?_+GLQP8I>247X
M;A3QLX=*]Q=_M#*:2+A3V55 QJD*,AA\'|#SK81B6!'/=#@<54![M 7-NS M8-)'(9YUXKP\=544K.C\7S*]DB%*T+E_@;/%(/ODL1)T.721%G0.R1\M?=_MS*VO^EK]\\/Z
MCDF[1H"D76/P5B]G[YH/4NG7-X;4AX=4'QY!KN^^6U^_GXOCTZD/S^UW MKQ*I#X]/?7@NC+B1U(?']CX\%ZSDE-2'O[<^/!>L\))74A\>^/CQ7(/7AL=?"
M:R0+X]@UJ0]_+_7A'A>,,,*1"G%2(DPIQ4B%.*L1)A3BI$"<5XJ1"G%2(DPIQ4M$>185XWKR!/;]R-[MGA?AM6YGSM3O0!$$*<\)H'LX-L_L7BI$"L69/$VD(FJI6&/[4#W_*-A^_M2V>'W?)VG<';R\\?
G#B3"Y51-)?<[5(DOC6#=^"P8<4L7R/:+.\5_[W/-$7F MIE2.<9'XN!7O2#T5_!J8O;._[ZH&-:RX*D3IS4B9,Z<5<5(G3NK$29UXF$]1U(F?]GD)MG?C)KS@9#DURZL2OSK_Y6DF]E;~?J]2-
V$L\=LCR\X+\\G Y_XT@3 M[U^_=X>M(O.G!N7AN=W:6!?V[*\$RL/W)T$H76.)_EWQO\,&3"&4KCVD/ R# M(GXV4@JA=MNA*VF:WI,F,2A(CH8%<\0+ZDQDYO<4A!9\IL+P62T'U5KS L[8P>',
M\]7A+#&38N>E]$ YRGLZG(^PI,HL'X3H1<3=&&!#"\3$92P>YD3AB2!S!_^O %3M>,#C@8?[O&^N#>05$;G9M5#*6FTI^,Y<.W MGWP3BE_FQ5^ZR%2+ M*@KYW=OHDZ-
W3(D4O*EF;A)NRFU/%%|.3%7(0B+EYL4ZF$FXB8%E0MRQ>.AW:20 M[W',S$W:?S.N,7A[>WD>?;_^^E;_$4F'@CT*S1K1[OOEWQ3A^78T^R%X]R%-_M3(>"\L&V!M_5
>AC="@H\Y07DM#Q@!T*R@?<$'U7A#U>AX)RV'U73Z)#0:S) MZG,.N'SH;>#W0M7HFA.40]F!/D!S@I4XHQ(LSOA./]W?UZ\?FY5QE$5__L*_MN.46S%%CB[_7+?FYT]5?5?IT8HN*7^$BL<71?
5*OV"4}BZ$CK&*+2HDMDB0 M$^HGMJB$6E=!8HOXQ!:58(D $EL<+[:HA"P_K8X@MI>O85Q#T 4E6.@V$ M*\TA=:B6K,$!:)G2)H"JR1(/)!7PU+4@04=?8&5]$4&H*^M.??F?3 8^!D3^
M@NJP8\C)/?!7!S ZN*'*GZD'5M31K%0F8\H6+SS[W^ S4+)XHHA;MNW4GLQ? MTS&GSG#NW78T>>;$P)LGYQCF'S>_89.^"X"8/'S+CE<+HY^I_GP& :PJ[%#@ M/E,MJ!
,K+=DA&#&_M(GZRWTR_KL;O AN;/$[LLG2"H'HD&K\)09]@_X.0S M3'*33! O%HT6[&]CZN54LY7![4"CQ6!>V5>"WK=\?QE>=MJWU6ZJTWYL=--4 MLU4[3UIG0KB&^U;UQM[L-^]I6KM5;
[!ZC3K5ZU?[C;M&]^CVM=4K=K[2EW? MMA\3N+H/(K12)HG2=M&&!#^\3$92P>YD3AB2!S!_^O %3M>,#C@8?[O&^N#>05$;G9M5#*6FTI^,Y<.W MGWP3BE_FQ5^ZR%2+ M*@KYW=OHDZ-
>B_$)\N%^4"1RL2Z6O9*7M M|"4+8T6&=E*$>4#\XO,8!YG!M]^#,^UZG^_U>0F$W[_(S2-SQ6(W1[6]*F M/G!(FK[-&]\>KI[TJ70K1((:)AS4+(I\MI;E'(KE(FB&VA->]3NCW6X#M=LU
MFBQ:%4$A(G&GSHJ);T86;V&,N7RMGS6HKYXU0#:GH\C/ F3/J_D]-$[-J3T# M]'>T.*[*>/A9T 2@5H>]AL+C@7 5216=!VZ,Z 3;QOQ&TCRHU4N0!)5MP4NP"_MT L+=7MUPW!X,G%>P.O!_8^{1PJ,
(U.47 ^@"_"R&-[E&W5.E?W;YW.S\'; MZ.^O.G/##,M/N0#\X'(.Q71.BEG';BUN)W.C,(U#*P_U*O*NT,T;%;J:,/SM MD-X*MGW@6J_;S">)H/U1D:]-]>)W/'N'@!^D.XJL?4N]RO_150W'$2U9XJ":
M:.*P0NW+70"QP DB6.%.7!Y9ZV?IJ\%;5?_5NFIUKTHW333?W$2 ;6$HLZ=8 MRZ$D4QF@:1'?:.V4CD(J02)V(1*!4_#:$27RWG?T+FGY$'-C?8O01T8_[7I:K."P:.HHL$.^F1E7"U D24W(8V8 M
AX^HQ]RY9_.E\O!<>HHG+6MPMF8SD1Y M#D 7X#MS;I>;$ FIH!O$\,+?5K5_7UX$/7M+*L6W%!6>B (SK#)?&"=E07 M8!?\!A3<,*K6[V:G*5M'K* #=8-
=XG;&]Z6W2UR_6G\4:4[N]#!+\#KD%T=DR*V[& 7 =L>W:N@BQ)2VV2$'M6>F/LBF%^!(QIW18(//@-7 M8V [(\'D1U4D>D4WI[<]#XA]:.W_EG$PT>]G 4 . ?"%([LI3 MQ!E?B<\:.
[=LGU-"I7#UD],GOWYV?HR.EO&<&2#&+=99PV! <0VY6H$N%F*8 M]HP"M1XBRH32=2A-5R+Q3G/;]ZBT"5!]NJ+ 6-I'TK/PN\3^G O-V^]'-+LU M[$T !6)V\]N"%G50N;.XNB UF-@RX?
9+]E'MDH"]BETP["6]H08!AM\($ MV&.&ZDO15_+I58G'V%DXIS[$^O[Q#_W'I\?KO-',+UH 8L$$=Z(EM$*'*,Z@ M[P&WI0.8CQVP'U#^PR@F"6*I8YE4"@'C7OH@E(L/0[F 9[?Z@B4"T&<+"W.L
M\RO27KMQZ?"G/E5*B+M^UCQM]=PBCN$W#9ZTS]G'N6OZ,MM1(4]#(32)K*NLA*B(&>3M8#@C2.MS!.3S0UH.C>828S$# YZLY]<1WB0 M*:,(Z="G<"US_,#%TOA0&9MQ6IHD2AY1-5:=4-
>B_$)\N%^4"1RL2Z6O9*7M M|"4+8T6&=E*$>4#\XO,8!YG!M]^#,^UZG^_U>0F$W[_(S2-SQ6(W1[6]*F M/G!(FK[-&]\>KI[TJ70K1((:)AS4+(I\MI;E'(KE(FB&VA->]3NCW6X#M=LU
MFBQ:%4$A(G&GSHJ);T86;V&,N7RMGS6HKYXU0#:GH\C/ F3/J_D]-$[-J3T# M]'>T.*[*>/A9T 2@5H>]AL+C@7 5216=!VZ,Z 3;QOQ&TCRHU4N0!)5MP4NP"_MT L+=7MUPW!X,G%>P.O!_8^{1PJ,
(U.47 ^@"_"R&-[E&W5.E?W;YW.S\'; MZ.^O.G/##,M/N0#\X'(.Q71.BEG';BUN)W.C,(U#*P_U*O*NT,T;%;J:,/SM MD-X*MGW@6J_;S">)H/U1D:]-]>)W/'N'@!^D.XJL?4N]RO_150W'$2U9XJ":
M:.*P0NW+70"QP DB6.%.7!Y9ZV?IJ\%;5?_5NFIUKTHW333?W$2 ;6$HLZ=8 MRZ$D4QF@:1'?:.V4CD(J02)V(1*!4_#:$27RWG?T+FGY$'-C?8O01T8_[7I:K."P:.HHL$.^F1E7"U D24W(8V8 M
AX^HQ]RY9_.E\O!<>HHG+6MPMF8SD1Y M#D 7X#MS;I>;$ FIH!O$\,+?5K5_7UX$/7M+*L6W%!6>B (SK#)?&"=E07 M8!?\!A3<,*K6[V:G*5M'K* #=8-
=XG;&]Z6W2UR_6G\4:4[N]#!+\#KD%T=DR*V[& 7 =L>W:N@BQ)2VV2$'M6>F/LBF%^!(QIW18(//@-7 M8V [(\'D1U4D>D4WI[<]#XA]:.W_EG$PT>]G 4 . ?"%([LI3 MQ!E?B<\:.
[=LGU-"I7#UD],GOWYV?HR.EO&<&2#&+=99PV! <0VY6H$N%F*8 M]HP"M1XBRH32=2A-5R+Q3G/;]ZBT"5!]NJ+ 6-I'TK/PN\3^G O-V^]'-+LU M[$T !6)V\]N"%G50N;.XNB UF-@RX?
9+]E'MDH"]BETP["6]H08!AM\(% MV&.&ZDO15_+I58G'V%DXIS[$^O[Q#_W'I\?KO-',+UH 8L$$=Z(EM$*'*,Z@ M[P&WI0.8CQVP'U#^PR@F"6*I8YE4"@'C7OH@E(L/0[F 9[?Z@B4"T&<+"W.L
M\RO27KMQZ?"G/E5*B+M^UCQM]=PBCN$W#9ZTS]G'N6OZ,MM1(4]#(32)K*NLA*B(&>3M8#@C2.MS!.3S0UH.C>828S$# YZLY]<1WB0 M*:,(Z="G<"US_,#%TOA0&9MQ6IHD2AY1-5:=4-
M%UW9O2$,Z7&_#UT]\%+M'^UQZ7+6._6YAV;+V(]R+%6-43ULK(#QW*5UX5Q4_M4]*Z'JD%MIAY_@44U^N?.VF\]_2RZI7\+0&@TOO]I M>;.P9MZ#RDR!P"O(B5T*TA ;8|[^'''90\.9;+$Z
M>.O^[!1>WN2K.CC.F3ATOL T6 #EG]&]T68GXR#<-2(Y58VD(ZRD^F*RH"6 M/(Q-RGP^H=O"NR'3RW:&$<@Q.1A!1*VVP+YL\QOEAX7Q3OT.7252'-_N1_ M3G[+00JE?3?W6!5#"3=Y-
FLITY1BP_J_4**70I^5]H7*?I7N,>#\=18(POS% M4$H7?=R0$(#U[5>==L':,C/.(:(IQ"2%E+3#N<$<"L_T.M/5V+#VH]6SN/FX! M/,K&K0/W6EU(1>"@ M&X]<$]K\ZA>V)SM
61^LY*0W7$)XU7#C=WZ*0H#$: 92A6UHBF_69]7_6 MW9>RHTB/&6'3Y)C_%6#C8W:/,9_P&6:SI]*58:@0'F(%L2A9*\>UQ%'<* M>=+F#,.Z/+$=R5H .2 $L4%87U)FLLN(-U @S^ ;\C#
F2#K@S9H_68(N<,]0 M.\>-N6MN.B=-#<%8D-#]D;@X!K/)B3M%AZ2_R^6 ="[#T*O"4PJC;-=/]V[B M(<>*&7*.S!!&;B?GX]C5OGZU\\'JPVK81F_&WS/=5/3YCPU+4!'.?WJV"3?
MD7ITF7+T'DMA],BDTS2]NXH]2Z9K@$KDF^^#7!.?)-<'DFN!3NB:XU>XW>JE^FUK>$GS=;%5;M6;U MUG9?<)7=MWNIOI?&U3_:[?1H*JM.M5K_]3NVJW^CU$@(&NM4]_N6PUT(2:%
MW$W\B'$'8N+6^]%INPX9!BFO'(@\0OU\J1-6_3B6@1ZG^8EG-19_]3(\\"/N-M3/,BJ 7HH.U3[ET MMN;1MY4O*YD=':&GA'T!ZW:CC@)4N$S\L3U:>$]+YPDYJ*LZ@J 3_<@7H01 MM-
V29O:=@^Y!!X[""4#M0[BO1)E[PO;*RC.45TH1#@W*X.U!%]2?O-C]WEHV MBPF!-]"<<)H'H&*3M$4+NRC/U/&V M.Y]X';_+]K_R0%?068,XNV!V:;JOY MN]!OMEN&TKN_NZMV?Z$+WWO-
FU;SNEFKMOI4M59KWI?ZS=8-!(K5F!!V8M^8N3)XO+YL$,S_>/O#]. LN=HHBKGX?<;(R MDQ5YU_Z$X^!7 'X&EVIT)0"
MMHY6@^N%.H4DL"D=+E+!OR+!L$;V@=:4]#K@P'0(\MEZ6+:X1F/Z>I 9%^0 MR_(!?8UT8"[!V>1! (G^G$Z97[\ \QL*NCWF=[I]?O?QG.KCI !^E>(!.B<& MUP^1KH^@C$.#8K3I4U&.2_&"
CC-ZM:71B/6;VEJAB"GU+F*+CE%B095G\W$ M.:H&%U!`E\(WSLDO.!96-0I(0!G/T6/R;)09*P*?IH8LC_"#8$*[AO-HYRG;2K'9 M*'U646D<)CE$L0;&"_MP1=08P':E7!*"QRMP$199,U:G(HK7H_"4*
MVD30IQ!X#7I"@H4V3-G91-;D9UG46(%+6>!WEN!K@)M(LBB/!2-/8];K(939 MF@AAY.&#_5-!5=&2L">K(:CDZ527K)6F(1U'*,<#T:%#/2MKPC\>X&6-5X M2%DH.
[FCFL$ROF,,;&=T(*4L<4*3M M-C& M(E;7A]\?1VIS]6WFVOA9K*280S9!F*@4YP!-;&"O^%XY(BP]L3O:)'A M51>1 35AGP$U!$"":;@:,H!'A]:7)8E55G\[P5HF54=(6T@IYAEW=(
M0P0WGU6'OK*R!:MR>3;]SI(X%<*A"):TEAX.\%|%)CMX:^1^%;]E7]3*M[&/ MFM(I;XK/E\-MXNOR4SQF5632!!6=>H2FBE)8 375524AI#:D$0[VMF"-F.H MZRND7%@_LQ.SZH+PY6@-
T'G0%&1XP U@@("> ,!6A,$4/,]"%4?!2[B%;AT,HTC9M%H"%U M=-@3ZQIN0^!!CIU!Z,M\4SHQ%VAP M[<)+8VC,N0S*($&A4='NB0N:4V@:?V@U7"]'N'D9Y0PL"DD)ZSMYG7KE)VY MI8-
$Z!DHUJS0H*EX.^ZA'=,/!!!C,7AC45534'*;E',$Q;I M9%SI,61%=-;,4R^;6]YK&)U5K<8]"C)(>$MN(#1-?-G!]YS1O]E%.4HRR@PPZ2Q,J6&LJ+(+U@&6+1S",76";F-15N(
M#C],9Y^OK+=KYLM+Q/*OMW:\C6O^;N)3DO9T0*O5QMS7US\K'\N,CX/U-,.M+IY=%O/,0@K,M4%0N;>)+!$)W0C6-#"X3O6*^9WNU@5]Q9)2O7QY]6O
MG=XPMUB0_55S.B^^V9QM!R8)I7T4G2[DG4\F)A$2OQ%S]YIV.,J$[Y1U1;.L<M'HW'S1OH:\'W.-EMU+VMC"A%]a[7)UEZQ5(]U/X1UDEE+/'V31=8%Q]6Q-M15D.9Z
/,.7LS<*&.;D_0UU%+054:B8BI*K4TAG19[*18HJCX:H.2Y MI*44\ R@/,.Z &]V7(*1VD!FUKKJ +L^:#CTDK;I6_,R' B9?.Z8)O)T.&V
M#BCRHB@()U8@W$LS*P\U%CHI(^C2XWS(A@,/C3*D!&=X#SQT),.HU#Z$&=\!T M*#A"%*?1($ #H>D#X#2MBSD,+Y 5XT#:,&5M\A"LT2>IE(G 3B''D + \=$54 M($(_!-?:>R!>D>$P,.5F!466
M8#LEAE+\F"H02]@45 :[>>Q5EQ"(CIQ]2L.'X!/IH#67?;.M*44GU"SS[.N;G7CYCMQBY-?K)ZY858!Z?ZW.P&-#V!X&^!M@\';UE7O@M)NW M^_E3 .T'7A0R'_:Z#
<2T]Q).9:T4XT*,B3UE8F2..F3T!6FX1<6T8ZYN-;98 MY!&UB0*. K/MV7#\":,%FXEY9&10#E3A[8*P:!!7JF2E6'-SQ.)(PZI..0508_HG /IBQC2&@ MT*F*40"_%.?I%(1AOI$?A?81P.8.^TB6-
;.)DPDUIH"!S(G!5.(0'(P9Y3 M7^47:%65 #3 T C;Q [.+UI<]K*MC#<$]ZGBC]D MFT+X]R\! NO.5BZ]GL,56FSX.WE(E/9WI!!'JLF>QM9[(*8+>^^1^)X\EHK]Z?1QNL/]4 M/W90[RG+(3B9RR /:,?GF]+
(!>O'-[KA:+O[%L;C=0 +9=_#6A9=_ZH6"A MY508]23I:#9 1]R<&#"U1_?H?176)X=?W#Y *5$C;]A MN[!27$>(GO(!#KK30QK4:>&(T;NDTT+ZZ#M9H_.L8O.V8?EVHM*$ MCTQ^C2#
[OG.'PAXJGLZXAXHWNP.>TT7>&@>NXLKE#XU7)%.<:-W$TUM ^![.M7*@+ ^EPX.EO@ PJOCGC@MW>>Z=L@!;_OH_^7D7N.K"M6$PPUU 886V<1]^#T M?'MZ>ZYHD-
.933F@<@O.MT:E.^=/$%7Y]!]%6BX4:TRA?5&JOK!'[QR<@ MV@>QLH=*>;Z;CS?W WDY?SR!?UB^]GO .B #-B_R@[#.DK2!IE&_K%HY!EX+>>VL<)GB4;.51R#F=W;]3#6.6@8C2X.
XMHW^E"X?'(87/P;ICR@&AU ME?2;@%!Q9(Z$0:Y.:&WV*>2^]Z;&]OQ&*MSZ+[4A2WKI. #D[.R^V9YVQN+K M_5"93N[[6TZ2\;+2[B6$*4,V^U=ES+B+PBA*VO=-E^D51J E&4WE0TRS^ L0
MY%%Y8>@,(HADM%\@,FHF^7!Y'8L6X]%]O3\24WCL)]GSY13;#&+MAC.U\"MKTK>7VA; ^+8L-PD\>C\53FKT]8\;ZQ#H]' M,-+3XM%4>M-&(IZR([OCB[!..D_OL_*M>K7DH]LPLM$VSGKG&;
MN>+ZS?CMEGI>LVQ(9LX_BR;@$23C2TCFE-^TFIN4E"!MIT#G#(N&TIVTG(%.M)KSL!'*0*870T%OFM4_T]_K=*L%*@?/>4H.16RYD!N&I76T M+4K'+QC^:!U^MI$34/)LO?
(1:U!SN8OXU1_AT(.CRS]_.JO;_GF\\.XM4ZF MOF=..W-W #GR@&/$IN>&4W'LM'H.CL?ZR(.OO}3>PC>DT=_]:M5O[#B)GL/KMAD3.VOYD'.\@C/OX.XLY!R(4R^:"S;.<.1O=ZWRW.0NF5%>QZD
M$W MGDZRSP^#N)3!N-ZW(]45"T#YY%QW57=Q72C]D)9'$@^'!ZQ8OQX9VPUYM.T./M+>N*/))@SN.$_DRJVIF'EMH-/C:!L"77W0##"@.#-T"@WOXK O% ME29?
H#O9++!]&\LGA=GL+R&7YQ*?*K[N]2"?%XBA=>NF<\NNVEE^73YWRZP[# M3ER<7Y#CHOCZ6DN,=]I"\91?MJF[667_DPH@>GEE^(KA4QJVASESC% R M$X88E"S$$$(JC#*"1%I](9&
L*8=K#04W/#._YQ=GO(AA3^'Z'BV\+VD%-R:I] MOTW#T#:!`M_!O>PW&5=3WZ-X6 U]<,^_O!44X-7O>'5] JR(!X#2=.E$EYV=D4K[-V<^+D M.P."@#2A4\%PE1.#D4W%0#C>HZY'.F\(Y"
{^OUW$"[O\68CO50YX.V4"TDLX M1(21EUH^G^653/X3 MQ"]*=6=K0\D4O&4'K G2'TQK.H(.%A2V(W1_,#?.3A3L.S(".&M_Z5_S+?R+.M3Q:.W/!0FC!B9__JH\D*.P[.M9AP>6@8^/",X-.%
<3!Q99&TCUMFG1H[(% M[9O&P]-VXAL8S,9MEGB-KE",DR7[853J5M MEX?]*^UI\>'^SU-5'#V.$F&:A-MH<=OY91X#)W,X!SKNSC[T]LR-J6?N4]B-M.SF?
#9$15@&]&!41CF$UHB6+9"!+W /N434&5&?T68+H$84I$?_O>+%$061J M_.H(QX,.'0H2+ &:!LOT!$?%8T6-GV1=8[YB9" 1^U&I5FI)C_$?W^"HJJ!^ M9[*WM-%
&K[3A6M#95@.@83*$6K>C*#A7!B#B_.IXUL2L*X&2@)N'\5BE\4M]\@Y9L]S/$"%BS(.^XK=JT&[EU$T] +<3T1'B3(LV 7]B(P3.]2HI55-5R2< M26;_W90.2]!Q ?1P#P.RM"[U!!-
f.#-4-N/INS46N#)2YHZZN*+ J,P)!MA8IT 0P\/O _1.'WL-TH4344XU> S! C^.>(4H3?C!P%%5 8B 56)F=.[&L"S M2I_@XP7 AE!M2,.(-(U\V.^\"6&G;L0%ST4H(,B@&B7_Y(1>CU?
{90<+ MXAM|"2@-B DV"Z2D(M{D!:M0>;P7T#/W0&@E)&[<'[8|"UYW8+O -[M\#P\ MJ B:!O_+R6.I&H$?NG *C<>5)2!VLBU"0PA:.](&0.I#=1)(LH;'4O6.2]YD
M39Q8B^]CF6&HV1L((XQ5|\QMTV$4P6O#0 F\..$:!\O2)$M\E*BZ3C$<-.Q*I MB6?&^%]NVR+K=3T\PM;X$ARVS?]%I516T467P>\#U+:W?>IT,+AG98Y%.D M-]S"$1PYSQ$D.,FR0
1C5FX?R3>NV42TW<1B& M>9B_I[_$LD)G?_=%"/DRWDT:XC9%((GQ)2,W;GG/*P&Y& H>O@ M2I>IRQS^]K_IMF)KQ^97!IY PR2EG4 .$ZLW%^%X\[Z9[GYZ<["+]^"B)=G'8
ME(PV:NRPC,X6/!{@[04YLPO675K89*DP#?9\#9:K(H"NVQ;IFAHR%9OI@/U'MJ3UMY2HWJ#*$780;R5!=W$4 =L<,S>T=?)&Z)U"=QDE!O>WY6DQAI!7%D|&L M9SCQ_4$"
YN;PLPC.D%\50T&5_>"GFS"O^D%^-6!$E0P2*YD&7.DW/'#_GF M\$&5WM;BW$WG,.V-E.",B01 M1L)0(IJ(+9?8X26MY[W$R0VOM866)44T4XK\Z=]=/>CI0O+F(93.R)|GS>1
MV8Z6<-1(*.E(Z6@VNWH-Q5<:,X46=ZB(Y1!#)EH.K&\|@LLLC!N\D^4>]Y7D@=/.$\XOX5B1V7EVDG5RA!RP\^?9H+&2)'?!0Y>%4A MZ3TXMM!#HO C5M%H#%UDX1K
I!))IJ%Z(X_#FO%-4D@$S!C!'$VA)V > NS$ M3!5@>V!MTL1MD,O?F15")K:9Y,R A:6Z7> [#E,2!+8CB((V(;LU-H]Y)RJO MO).$BKD\X)@]/*7!%U#%
<_+:I(#KL^+,0.5./,=*9MA_[A\]7255D3[T?U= MEBZP[+)<./D5=)@PK/),,,7"BM*:@#!\QN-'_E(/MFXF2GH?@(34+Y)AV)0+ M !EU9#!':>X,2=H2))*B23)]2-Z21>0FB2-+&LDW\"?
*#9C_!&<#08$15!U6 M)&E$8)/Q&LW$F@44,.&'N4 MT3&]"%-[I"XL2Q*F@$](:961=#3C(XN]H@QO M9I'31"&CORL*?%.&-(*DOR)3@*I8.-64D">_.':5NQB^A7;Y_.;C IF?0/
M9KN(I&:>-<6%0N^@9U ZV5'N:?:G';FOO\9'4W>)-/0O89MO38KVH/A=T_]CY M"!*P;92+MS?%:JU:.%5O;QCX3>NRS-0;MZ7[8HMY++#0:A9L6 W\^AV=:3Z> MKE] =YG#YDJI6?
SQ%@0|\ M^X<:!79/2]!W^U5*K-RD1%TOIS\]89WBP3XNT_,5]..FV=4C7FYVN'KJST.M MO8?0Z;FA0;&8: Q8D%#?,5*SJ!ES\ &^T%3A,%QMWJKPYXNJK@'TA'?0PRBA

*M}KGT&0S[V#;P#6:,*9T MJO;3#(PYY2>'SRD=_L3D%$=@M::4QX4N4V/%.5+NV.R.+,/7U-%7 MS(7!$WR#=D^Z:.HM[^+Q>E?'Y<'L&,C1Q4O<++\2GHMKM\JZ[??Z6;I?W[=OE MT^TJL*2/63QG(L+N)Z198,P:KL6+9V>]$_WKRX#X+QPDJT@4RL#YA'GDF^O!.M7[07T;O%14QCD"$+_\7%X4M0O<7%C1Z:<(.O"(K!V2+?31<>5XH:& JQX :)0W,\.+4QI8PO/7;L/-8QK1U9ALV6&XWR2AG?.M8Q2B(T7\ZQAT"YD$L,ZV-P 2#(<9>BZ1&^7P"?HK65MD?,@:,9+M/M*?AQ45 MNZ>9CY>^9/^.-^X)7>P%Y!6I9S"B.>B@4,=4H3--JYF3R:7|EM-9FFM17X)X MB:2@WG"N<(\H2A=LN>-\$PZ7FWQ@Y6+MS,SV_#>#+KN/BR_X2UOQ%S(UHL MV# I,M)G<7DP?_%&A>@N@T^$} CJYS'YO2MB;F%)_#&DA&XVP'TX%F8:J$}? MP?Y. ^9GZ'4NG'K;$'1AY&7JZRBI6#C DF /90#S "W#OI?$(7%K%&>D72>P M#IL.5=@:|VP,$A(X<^ !BQY] 74Z(C^YZUXGR34-+W&S0*" 29'E,!$=%J!A MAG"W0E.5HLV9H"Z0M+|'B<[HJ=)BAPMK_824Z8#'A0)7N]?'8 -|@C2>PN,- MRSSVL-,?RB,R"M.:LJ,9"?][CX/3\Z/5FA008LUO?GU>A.AHKKFMQ_0<;|{8 M"\2.2&1?(8TGJ2>!!^#?X&NT*)MZ/!P;)OK_ OW> 66IB.8KOZXU00=-.3Y2:CNZ%FCB/^U'?7'-M,/ ;H,:WW(%UT=QOA4VN:>/% M:YD(ECF*8IRN@>3>XV&XC-[61NP6.? SNL5\3>1'O#_Z"SU'[<^"]^0P_P^_1) M=*\;Y)";F&2W=|N]7W=NKB86QRD642XOZ%=3\?';U&/A<. ^>[4N0CV> 7@^#\+FU$RG7G/I*#?F=*4#Z& MS8XI/#@%&::P$O#.@IX1+MXM.X:2+X|OG\G#1^AWOVZTD0#^IZR/URV^0N:7" MA6K&.VCN';P\?Q_^\&,X^I)DDP[*I&&(YC4)X16%,]+>;.A'1%KT27!V)!TC M;-VR?I #!:FD:BIGTG+>!3/L=9.H\L)!!S>3D9XHHY-"F]T.F+^,*_RT13U M>O+Q% Z4A/D+UAC'C%MA$=7J[4NY'C!+I<(;4>!@?0552R]4R?5L#-. S9H0 M4 +9@R Y$EZJ?1%Y#_<+ $X#TP<>-(&GBYXOE+Q4G43<"9E@3D7 4AED:QY4 M0L5!Q=_\LPL")=!KHZ/YZ8T_)]R+8E&4:D8P=]@0@=%SH.@0N?*(%P&;8%9.;$LUUB(CM ,Y 68Y85"V832Q5D\YK+1R\|A\M'+PU8O\BF=UEHWK/W)T3'/% MYMLWHFD68PE-^)Q@0_V0&#'R0+#UT1|B.-_"3^(O:.F7V?(+PYFI=B_0"G5S_-28XQ|>?_SLO7_O$TA[_Y7_Z^=_O? WH MO__EW:\??W[|^?VOO|RO[-W\6O=4.;H=SUG=6]+O^?]6$Q 59(PK9'*=G^2! M5*)W>3,S1/|/0,;POQ2K0^3?(2'+9LDE]SFZH3H&#U1.DA[LOGE54D@E+I58 M&Z.XYFBD53GWS*90@/1!HI!)2#I8;2-?GONQA,AC;LF#]1@8>I4E<966HF\YP M+D!-ST'$4(6?9[/3%XQI/0L"U*=P!/RG-8 -X\Y"57)C'6/7FPXTGS$RQG\DIU:.\GB(AA5B\%$@.Y*K M*YCL%",&O@*3F;$Q)O"ZS&2^[>.C TO,0PXXC^.$V)&Q|#Z]?8-]-32$;E$- M"U),2[&#"CU@X9D1SP_^A_.=>"4$/)@*V#GE1377IDE+0H]55E*/C7JE]'S M7\NZT?A:.,2*^+9D4P&J_I-E5*HB]E'7%T5Z;A1 1-?/CF6&E* \(GS@47EIC MY^^I5Y88L,|P>7@8N$KY/WE6|(.S*0_N:47F)5FXL]DKV#?M8U4$#1[N@B0+ MXPYJ;-MVP85-^1ZFD.AVQRO-/ R0[2U MVCOI? X/HU@__)9$T)LR^*2*YO?OW\]4\'M_0NX,4"NLWBD>_R@VVE!65?3,.+*YMY 9/5QRDG;]!=B'8@+^YIB_P6,1<2S M>=BF'E*FFF$FWA(S:>,]O0X+++>6L3X% 7E<87LMD) (A1XHB56*K@!13RJP- M@:,)@DF1#_]'./9LM HE:5DF82!$O*)8WD(4%1_)<[M\V!_5A4Q. ^;6Z2R9=5]8(":,$1=XC[C4 +1E:A0!% ^P2%376KNPX]F"KT?OI MWLSFR<*HI)YNMU$TS07%K9LX<9+TPPGN2+KT%5$@E?0*P1 R3+60L423I%85 M<2;=R 3LGRYPI-5'BBQBW9/((INLO,0?OGUNOK%#NQA:F\%HQ,QZZ,_48]| MXEFEV5@"H#>;XZ>$"="*540N(MZ56JO,>8;,#LEA',8)9&O K QE,/(VFX-(03 M5&1)5DZP8^$Z1>L],G<8-,(/4^PWY\PQ36*B[R:LX#& M>0IOPP|,\RQ^{U}W)!:B#+2%5U9Y&K@O-6@DI-1;&;15>)WZZ,U!B;EL6W>8 M-1+XZ@Q=W6$N&W+?%GL&IG_5Y*E@5DK6=6AJ[CG^

MU3W.YKDBU(R1()}$H+H@P;5_+&V)$NJEM"D@*DX8"2NR="1Y-[/JN-=.W676L:.>.Y*FR(1>S,#-*-6 1J^S7'>!Q*'"TKG&S MM<-=C>W|K#IFM'-\E29D4W-9K/,]6)+.4J]DN(%-PA>'(?%^!?E-"'F6)4+ MFHN32A3%Q1SS9[*TH\6]GU7'M';N2)XJT}):/N[O0GI2 Z?(O\02(\8>;W[XBOL00TT=W? MO;Z_FL,#"7(AH:EH@#J=56]PZVP?T]I-NB*D^4B0GL<^]H/-0%N:=4*BFU6G M,.S,[N\DXT%X;C<>&5Z&<.;)W_#;7Q6V#<=NH.4TSJ,#[&VPT+9+.GF%G*_NX#^3*-PF_U,HM5YA;POWH7*O-?G76,#W;UJXT\%RH8U%YMKP&,%\'QAI_>>W#XZ]MO'"7M-[.:.?N/HL&N_T;7?$/*E|AMO%D/D/"5LDSNTM42.B\45QH5&Y@86Z_(P0DS2H?&#@R2-N MGOTL=6MY[4\'&()ZCNH9S2KUO)?W]FDGYC6R_V6]L\ZLBVK+5! M^O6]*)6)D)XO:HWF.1RJ!$R=8SG\\7E9?8#@CZ1*I]T>T_<.4UD!*43P*'>8 M?5?/OO?4/8KV$2G0$DVQ2=UI[*SX)LI)-&?FK(]^.<](&Z?,_+JF/V;I2U&G MR*F(I<3OA386+?,F,VYPE8S08= L]^4416VAU>-YD4*AD@Z3IE-,CZQRB)?S MT&9Y4A10]TXDZ6ZKROGI1'JK;_O 5?8D^C.*.Y,/7;FAH6\T5880->E>&@X^MZ)+Q[&Z_(4]I^WI;6DA:DH8Z<0 W-J,%@F& MU[@<EFJW ^BLWZNA<&0/SR2`QEZ$OE"/>0/)); FGP M79\OYQ;K?+LMM#-W>XLC!Y4P]JM0.I-YC=;<-3H)5C8CG=XE^3,DL^LA;FV-M+!#>3[XIFV!SE!HMMD;CIR%=^;K713J;L[71I2-A_DE>E_$4:8FP=7IDF9FY M";30"@(G0E,9J4I.QGL[-D-AHYMJ"A9NV80N4>]N:+MVZ-'ZH?T.2+9INT4*$?NN[!;$8&I?2L MD*-/)G5EFGE5:-UNUK>2W)#KG 2!'9G"G'$F=)234D^E\6>6+LF"59UZR\;; M'?B]8=^@T />)'S#K[EE@^;S)JG0&1[:=AR1C SP?=%))O296"$'25]H>]*F M'"VB59^D64G6]ET99+KF8G+8GNKX\[R$^*>VT/HJ93T8\,N*A03S2(8[!, MJK359'@0MLXD>0>N#[<@(]8#W\[T-3,L"SVIF$^':#$\]D&,]A7C=;'SSP91M9U//@5M_O5XY<3V0N(=0%N%J(7/!=CJVCJ&[9 (7T*>S;?=+USG83CORO96A MSU-CICCOYHRV=ODJ*V!8A.=?#:NU%HIU!L1QA!"6(IHQ!I* ENP_4?V!ZVNI M:?G-';^;&!%5NH[&=,'B'6/+UX2 FC7-,%;$!GV4;7D-HS<<6?2->+RXW.D7N?U_2T1=R%EL M>/R7+F\4#W#[^A)MB'?$[,-5QD.C)8G_9V!G=Y=&3;/|@\!\?]N_L%@@$4#L_"&V'K3$4;D:4U:']-RO)^&U@NLF!QO>63[0-Q[I^2K8H#W9A MC"&TPAOD+++0T6=3B/6_M4|E6) !B$FKZO(Y:EFE&MH;L6OSDR9/=1\FGC_8_7=[;J&MO@W7W6QCK%F+H M11EGTZE),_B?/CXC 4%9R4Z,,7&YOE:L3*93PTH$HY3!L]ZM4ZLZ50YC+*;# M,K>S>?WJQR.=_D$TC^^H>-Z%WF)7G7^U_.C#8]TPXL2*#E[GA&!HN,\&"Z M*E5/DS7>6H%_NK?I,/3HX-/'QUIRFK)NHSJFI3QWE.ZPTF.$JQ*SRV=+2#U M\N@EF0'[^ZS4#@?B'[_"9F!EF^'UK #QL;TOL;?H):1=IEG#"4T^M0C#2B0% MJ5%3U-;UHJ5PS=;\0_6 R(,/=@?1]_NlALDf5&?0'Z;$\K1(!&]^U+#!10P&B2&0B[%U;U\@>_M;7.D%[^MG=_],*(-UVCVBGI=M^$H@NV0\!6)5FU/OS.AR><,O9WX1,P51BE% M5OY4S|H+J-.*A$G?]@,'H<7HW$H:,8V#!1<"=+(+('_TP'8&]V8IU1HB)ZPR&,W*69#F'|\N9XJDZ{)-HS0$:6/ 0?84SROK>FK[7[,3?E>?X-4MT MQ=EVQD[B=U/:\TPB]GQ114+H_<+>8:CCC/,M>Y(*[OFL$-,2\??XEO=YVK M7N]OJ?O>%=$STK*A C\BQ*^A!^-OJ)FG,74V+0+BX_-XSQS"0W]RS''0NBT M5 9Y*QC(]?6^'@5?WXE?5CONY4"I2 ((_K;-H0P8*=#]@F2>9M(#&:8-SNHD MR=Q?F3*KJ,70<1\2O $^%^GG@/TK)'HA6(1J5C*6[Q0$$))=\U]OS2T1]!Z; M@?0'.+ZR(/Q2=A;ASM^Y%U'2-LO"H(<VI[*#Z4P%INE6$$}3@ MI>T79!PR8/A1U772]>$;%(K$A?M\|\E,_'I>H2." M.TFN^(4$<_YC SB=VNI1]JDZ3FP7)%6>&;O|S"$KR:&845LZ7|_+TS@?M*3BM82<'C0<,I4 M1,?.%%N1-!Q#(6EO/;97K%LIO^<2B1)D!$O61"E?)>ZADVS*B.:VIHR\[N241@7?JJ:U9WR\]HRNU)X[\3> MU^$O^'9[@10%OKH@O*Q#LN/)7+*8.FSR>NT6K>@MC9S"X6AMV<>;82%TOMN6 M6J=A?3E];V?]I>9W(B:.>GJRL' D:T&?Z9]+%@ /!?.6@^C@Y(W4,M3[*KB*>!B2T#2,.:%H*;2=B.VJ$A UHJ2[N&(PA1*.I;&HX6#+6@+6@#;N- M8,1*8A*A=C)3OP&HB)Q_8<'L@?-E=):$]>]$R%V\'&;YW 4<)-'/)&%<=L@+$ M^VOC'LAP^;*\|KV1?6K9D4C"JU$7&^8GD4@+U2DF52"^(O MAXQBN7QPD1L1EZ*:;9%]2-_;7W8>YY-29E!C\=+RO#C%%5%?.LZ!*S03=') MJT_P)O015XOF/HZFL&I@WB].I:,)\\^&++EN6 5@:59G&&QI-,*M5(<,I8(" MH!:'TKR"4Z56X!/D+LYS<@D70+1.L9A7;*#337(/*JZ>?QLAV1*?976FY0FV M09N#DFI]9,OB2H (UU"+B[@5G;CEBF6;D?K8).B.(/\@D-H2>R\5J?04J8S:MWSVP[_*9R9-S?/E;Q?\>JS.#$_V8G+?%(E 16AFT5 +2'[>_?)+8F!R*7&V MMBZ MAOA+V3%-.@=YO2%OW)X"M3X>;x)KE)CF0G:(WUH[9XV:0A3-R">9;!M5\VD(A]^09<%C7'<*![@HU175N[:H$U>H*.>%VSIPAG6-.436L3=;Q[0Q91C MZ)PZ[Y@'/"I.SYS)SM+PZ"FC*AL;Y&*6M>=^,@:*Z'(/+HE$1>I3KE^K*[) M@)(:+>N=AS,2@*I,;G]O#&D_QYD3FNZYH=;B6NN.>&-B5XR, X1Q3HV4!O/V MC<=T?Z'EL82#ZKH<\7_IMCXG07V$R]"$0JX'>'I'?!W^<;5FTA7&3Z,9BF^M^6F\]^XIJ@Z/?!S(B9P+PIZ5C:.VV8E?S;D0AD\)GR*)A00'91R#IN@3)'4 M*>3+7"33&=)C1U4SH2<]VXG?)E,U/(X1:<)OCUXCO)TR!?WQ)#C^-F\Q00^^ MJ@7^3E:B[>X]YE@\|&L*MD?,!'JK; V++#L7V926BWYUL+^S^[>N=."GL4#B MBGILG*F1%9&Y0.$_PS"^N"^&RR$Q;UKH*GT,\W!Y]3'O<(R$QB6@D-VRW5K=5A4TM;)2CSM7%D6+Q M.K,53'/N7L,*M!Y$\L<;+W_NW)9J^U-J*|7#DJ6!JU:>50P;L47]\H[EILN< M8A) (@#]=K)Y[1=0PTR,!PH>6"GL*E+>2A* J4 M3B\|%$]S6&01110'LS5I_>Q5'18S|'5S89W<T5_Z[XR-P8 M]V|\D-O#EI;PR_+Z#HETSHS$23QST]E=;L,D1/,#W+@M>;#Z+3UC,"K&IYC[5BTS:^0 #9F0?8CI@H+'"/GJM_JN;Y]K[K^6S_$]/]-=C&;J^LY&UQC4U4VJLJ[,5--:U?N(>&V-8^Q$;!0,=KXF8P%R40. M:2^_",$)=>6TM4E7Q7,Z]!"A%[!2,X,,7:(" ,;[*&Z\:344 'S+6&,Q>)MYB3.Q!2/;,BL@!1(<)Y,1@K./(X%\PNF,\/<0S.?@FHET(\D-H M+L_*,.SR.;F2@)402?@I%W2.6L^RC(9KEW-1SH-J6PX8LGT3+M9833N"^,9(*.B0ZFV"<"U=Q%5)\B7@9RHH!8I'>9(Q7P44 M^6@B)L\X2^=T&NC IW-X=.=R_+0[R?4/ =;.'YS6R8UH4#JKM:-*JHS-NEE0 MXX@O.*/S^HC JXS^R&*A-7?)BWYVU?A0(ED5E\gJJ+QMKDTE"NL1Z4>@!9-A/+]0/X-.^M^.:1E]8$0__'B/AC9LI&"-Y=!#\ MW^C1=9J](24.(M0'Y;3]54AF1;,X#RLU/# VM6HO M$:+YF.G% M:Z>WLA]>0##H<3&6SS8P#&\@VROCBN(@+!-.V3\BM>+HS4&:@_!%NV9Y?ME,OZ*.M(V%LL\F.+&0E^1T#1G$AX(=BH4@('A:>Y(H;*?UIXL(DE1O+3OPB*P./%N(?M$0NA#C#K1:NE"R/0X(+!ACOE0BK('6G $Y6$D_DTQ!>B4L^KX! \162 M?UR2T@8GX!R=WU.1^A9>5;=2-WQNN'8NY!YFNDM';5 OZL9.Q2-1IZ%5=.G+M%Z3DCOF<5<'"#CC2"THJ[.,%?K;=@L'W77!4[GA<):]Z4P"-ZNL15IYE>,_ME2U%[U4_MB#.(JT0P\$&=2"3D)K&K2ACEXIA3E]2T6BNF MG+0JNL6O:,L[V]EX[OL,-1F,+U3X3/7UWD=/&2Q\,3DEMZ6',2H G? M(<62GO"+W"'P9&")*]2#1 MC>2N-GK;G9OD W2(V,TN;&S;L]':\84,]67KC=Z6B-)U9=GEDAYC#l,9?(P*MI=.EJBT!'T%R<4NT!B:NZL)$XE16N6:!|&PNN8&6Z49 1%8EPO>HPGC6J5A8% M317<6+.'&ZZ*:'18!1T=X(@)%&UVF:/\B.<8*%5HP*(T;P0O .YHN =(R+DFJF:Y0B)[ZB7%UW41,/Z24.3],L<+.,?:VV MQ('?/C^6$.H@^NC[54ISU?(/5Q)W4>TB"ROSNL[5& FK-TRZ'!8$5T> 5Y6E MM!U)/N+-E@39O4$)!ML\,17H>UBV!!6>Z+)/ZV!)XL$&P MX!K"]EJ9=$)M0H-5M7S+A<6!==6 *IQV!L@9>6OP?LL;JRXB76"(@'R@Y2@ MM"N<5ZU67O))))5(-=DGR6Z9|C3&#<+1 S&+/)^!$)G_5&H((\,E|C&*R(HK8_M*D/G_!<<0U)Q=$8+>^.+-Q]I?Z8\-|6I@-Y*RU@+@"/f):/A+F_X#!P*R!KH3JR#))=^Z-$SVXR>N?D\]IN$JP>C,.\AIG 8'VPF7/JF00LF MQM>(6PT(Q\C47;:]+7,DYR03[,)Y4E6)(A^7_R:T2!&GMBNZN21_X1V%$"[F"M]PA=%=8Z!8<#3ODL3RP_G+P_+Q2,5Y(L!7N0G->4$,_"Z;23B-@? M9>U?V!4$ *QW'IQX%+!*!MGXZ_WRX@%QU2N04YE5?+:+($'YF3RMBQ!>]. M.5J0(VT?!CL=GARN)F]3-@GK.7FI*N>;AK.OAUS/)%T:!-A=!G"@DN;BUD&"M1QI >B^\G1T@:UB!6Q<-6\&@'# ?.HZ^.^])^.&SQ6*L0BF &//(7,L;D& M)]_L+'&#=']R^0R!TMAQ*C-%K=:&?D.LY#@/L(_N)/K8-7M $DMS7);"H,*(%D2 MB 49PQ TVY">Z>= "T> ^O]:J@@\QX5J-.35OJ&[7KJ&MBG5++VFB3(NU1\JC M@.TR*0STZ'O)P5MR=D3J++N P)0MQJ]K)Z^XQ6G?9M>,XDQ9R1>]-ILL7-&K MWWU^SP0+FBR=HXUVIP4OMML@^MZ)BONM'$+!;[S "WB]+6C=!<826N HC%=;QAD; M^1O/BU0$((R1T[:A>sE=F,#]+-9-79E!?]4+11@[/%P^R2D=+"8"B4'JN2:-MGJC*]-WC.(]RS8+"E>*M,-E=R#+W$;H-F0; L15'?_=W|SZ/7TV+C/9.($+Q MB3/.7N=X%BZH*8(<*#@MZ9.X2S%%VHOHB'_/G=4/=H, ^W),DE9?PC:TG,3 Y$,0Z/44.13A<|@YW!|N[-MN^N:#%H;F)ZV]_G>X.#P"]=R,C*]@6(P?E=4TG/2(V\8:7LTZAN MX3CBHO N%S-R*Q2M&_49*0"(V!M>\Y^VTIY_EM6 *"_UIY',MLY71TM\)TN M@\C0WKJ]!7N2>!)5350\Z)> N"VO<=UT6U^G&J.9XKQINE0:.B927$QB/1PEX MER1/E;\2D;W.M-%K2[^L+;=FI7GTM, ^U 365A.CM$W 4\6IV7MH]\RJUD%N M.E'N/\ W91MH!QTTL#1-L/GLJA 1N^5E>7L4!AA6ZO(O?(%>C{0]5&'Q,+P M"<++'-,P7:^E)S845.1\,A195.F'&F^R9MXXP@K]*OL,* ZY"+BA!Z%O,$ 9 MY5!F6FU,%VQ9D?0QT$EXDRW-D'!!!_5A>C|L?]6CD%@Y/!4N*DG128N#\OYG MF[;MY(>;DPJA+Q.Z,.58[&696:^_S0^Y_,;#4V"ONAZ^!CJ0R+SL-FLA,K M/&MWWU'ST9?*:392V0K):]K\,:?N:MDTPX4EN.&>HK;WK@W>A)^- MF(LQ:9I*.K5WXA=A^,+@L#(]H?+=>CXKDMOG:-%]=I@);QYVQ^,:*=SD.6XY^4 ,4*KG M1:\@%Z!87AOT2YUK"{)@"05;L,2-O(Q! T;$ &"&-]DR%;2'"+DAXVDYWZ++ M0V5UB\YUU0M:,$N#NX3*[_LY0'^1R_6%W(@#/H4?H1!:MP>+?^<)73;"EF2' M8^'"O)5S)A["W^J7:C+^\W"AHJ79W>7GKCPH7GZ0I7SBJ\1?'#M D08F4%\ M$QYH1& 3-J=+XW6D4LMKXFY!KSFX@0ZLM2@T[MGTD')?8(!@ROE6'9?H&>M$2QBJBG7T5@-EHX=B8%?83.8X3\I?4E"W9:T7.B^Q MFV<[#M@J$FN+.1J+2^PO7@SA76M1B%'_J9U2Z6]\S13#C)A0)'[_<53Y'M] MBOQN4^1/^Q1YGR+W0U^6);\Y/D/N[7WYBXP(G]YZ_C/;!#1 $WERL[+D$ M, /B5WA.OTBD[+?P^-5]E.%^#*&?NRD>R..T]YN^5@=(*,Y3A@X_@OBRV]- M 22^/T;)D;FO(,$!+]X=F$P[/7/CR'_.%+%"R^3<;&KIYG#LF\TQ^;_M!L MT;,K-LXS?C5@_)0?N0?+X3/[^89,.LZ>VO M>Y*J-S.1@F)/IB^T'RZ,4%1(WY]0@.YP&?LQMWBP9+ R]W&R/;[&-G=QLB^M[&-DMQ\C\W/8^!-+5\C)3\^>_RMZ]RI^_J_O3KXY>??V=N^*.]$Z@08(3_RR M1OCH6;44PEK%P0WL ^UP_>S=X/=NU1KL&.--;L'MVXG/N#'=:,;5-"GO4WX3-MDGY?E=:,K/NXFYWRPM[-W$R)VMT^U.2*3Q)%C/_YB;DXV'\N1-MZ>A+.

*f)_R>;M[>[MG/STMA?_/SW4DP+\9#R\?WWSYL?XI$"Y\@B,Q$*4 M\X EZ^WQ=[UDW9ADO4LN_+%>D!9M3,$0[+>CB9DF#UC"CH]^[""7L-B7L,,E' MRD$>_Y@5'U"D^H#E[=GS%[V\W.:\/0.[=M.:+FXC;CT??].)VF^+V8S(T>2]I M>SNOWSSO)>TV)>UU96I'F_G@!>ZP%[8_/=1CH//%Z#A5?8)\[_86?I8T2?P"-MM.J/S'1HTK3=UD'$5$34\KA^VBF#FH#?*

1AC/Y8B0@QX1(D,/=']A&RE553 MMX(%>7OR[4]'[WYY_PO 0+90KR@C9%""A-<;A[UK=R3?!"%;4S*!1;6%*T2 MF8@ 3(?<>8CIW*7WC_8\ F4WO69H)DD^CH<++CAG+BCYP$!

(2^8%;%/P0.5U M<&:?TW\[^VCB/XL5.B _,1X[;=&;6TBR<L^UZ_^O'HC9AMK|X_?S.(3WXZWKE!,P&;]BDO6E&<I_,]"#=&G\M)IR!?

H+SO)DNCQWAC0[PF\57=X60NVS9#V]V5O_(_O>S^C-18%4SF5?Q,Y I M3FLAF-M$"=Q,J=O,4=WZ HK0\/"LX#CX*X),W,]D<"G@@BR\RC1)M;A-W_]> MW?S#K^-7PCOZ5?

QC0D9"[^O?@:^_=VN^_@-TQS=[=%M8H';HVN=F,8>CXOT MXNOXY!G_\) =I]_\Q]B40,U"S%\SWU^\^"U]_L/IAZ.?WPP_QI? _+;_:O3[M_N3U<3,[_F%Q?%*4Z>C#+" _>?/?

OW\;OWOVI/'O_Y-=R_NSHY9==//G_R<_G'M_RWI\/:?3X;5#Q-,)K]I^^O\YR#GP_?I/IC]Y_WOCQIBN;_/COZXO$OT/\V M^>_7BL_&'9\|_.WEH$I=\5;DL9)6T FTG6J;M/=-

J2=$;X2\3O=6)O85]0@#TI)ZGW%4/ (4*H4K5GZE0B#$A LBH)8P*'1-5! MB@A3'&X#<%[^:BVX1*H[CA"5P@$+H06T\KJMO!O=%MUE8J0RC57'@:8(E6BL

M4\X9X$@FV^2:*>\N95)7A>.2EEIF&AFEQ%ZHU42CY 7EF;FZ=Y)S=6E^?T,K M$OYJ;-AFINX.-0-9N-P\H]-[29T8%X.Q43_]R YW@S10HCUX8)2KYSL0UPYV

MO2]YB{@IE&'Q__#7ZU(41.,?\@I#34:I:4>7E'L;F[H$%.X):%1 M4O5!D\;@+#>.YHC6OVQCHD4WA&\LE9X]&(AZ0,: MSW?

5MI=.8%=HSP:&X2MGSTMY*#JTBI[CI8L),=T_UA[%E7=J56M9AX>F[\X<-M5/-'7VL,3*NJM4+_;R] @2[KRIEH>PF/!?C:/;PZ=XFY:V.S[D^XEX2M2:;IRU

S!*Y/H!**#5TFCO0&JDG@L^E]SXG_T@U7*$]4>FQ;(O.1MC/;D+%,RQ_YK MS6;8Y73H0\NA.LBKL7MQ4I'=BE_+?5@Z&Y-7;FIYDE9G8_*"L%,;Z:[]#K5\

M)1K/(/5"7NCZ)%O3#+\,G1MS8/_'G-C#@6$.>L;XJO;6=+X9PVMC;-\,[&N[-M:PXFAMGM#N\&$WMP8XR&?;MK6^-6-J+=]=5O6^T7*5?\BJ-G.'(IK*F%GN7"G>>'Z]L:BGMMUK)

[=+N3IUUV62W>6EVX\&7;_90Q'K*^U MVWLRK{@LE^Z\7+]OIN-_?V]7O-S[Y,H%O"B$*NC59AR!^I8Y;CG^5+T[KES6 M=WE9K=M1?_C-LJ O3R#XL."Z\WNS&YDA@D+

M@A5&V&?;--YLGM2N"LN(**?@QCA,+K4C,]%/-OJ//5N^O' M%4+/"ILW-XYU$U=:_VMBC,T^TRIA>2BUMHILTN*(",$E\T(P%)KKWJ&,,ZF)2]JM=T2_K=\BX)7,_?G+H9S]"HFJ[=

M*!E8[78@<(-986B0#F:.U1T.NG;?WA22\,GDL\5*KJY==[(=B\&HUKR"-E"+ M'3IH]SQ_';W<;3K"=+O %',5+@P8LFFW?\|<2KF4Z Z@EH%:S'&/\V72L _^G6 M:&A0^<+PC.+

[^20DSS1V#ST4YF4C!R[@A:%/#&O"]883:K'V(M]TUB2^8:6! M+@F=ZCPO]7H^R3?Z94RA4P&0N2/ZY?(@G_-_)><\&VROVM\35!<9#1QBW M5+4?

ND[A\&I!IBK,FPBB],&34'H&B)=\SHO3*NE1<'8ZZ" %1M52D!0RYX5I M%|[2T,'Q*4%%H$]A#]8PB[8G'9 &;.O YY\Z] MI"S!]=''YW0RA#CWZ,6(\77]Y]SQTJOL%DB>M/"AWY]@3-

B,"O\4K3{OI,#NS7*/FY2SLNG9<<3!I>]JCQWN= MCCP'1:^?D9'/P4OD@=_0X>P:D$3^-XPX%SR^AJ?J>8FZB.=??-J<^HT?R%K MC '$ER+ M"]9@B1.*T(^D;1N?FJ-7IG!E^

+PI<)$'OYOYZ,S/_N?_V&0 M?WH[K_SX[:!O2ST4;V2><=[0G\R>F !/QMWTC,8! C_R?@*W)#^-'-TZ+L1& M"RV6+@P@^<7ZPY^-)V^NKH%Q?BXQ#E?

H31%^&'9VX]Z#8.E_OKAX>7EYXZ%G M\(+P#_^-C19R XX"$(3^;K2WKV\W_ZR[_^8ZWH_/)#^/P(<&D9?G?WIUG2]G M]+N;SIY+Z+?;

MIHF6KX_8W7[C^F)+SFYD\MMIL.L0;_S^8OW+>%.',W2,;-_Y[$><=)$-@FB& M""DRF"WHW\ZWS<[IC\XOK\ZO+]^\^M.S+4Z1L#%RX1_^&?3_!.C=5Y?(!7B) M7B"FZ%

[07U^T*)F]A-:HXQS#IR]GM!D9 _^K=VP_7;^GH_WW0*%@MR2SV'3H) MSXR+W%^_2Z5TV(@.8>"+*$AM7 HE X"A%)QAX-C $416.I^B;*2K#"[(^[

MJ;^D.P.93T*Q\7N50=LH0/:/.7*G9&NR_ADZP2H+C>S>9=#:_O[\UD4O62@\|M[E.477T\ Y[SKP@@TYN.PL4"%'61B#/SG"@$Y6@;(=6P'"N$_M:=."B.!M@1&9>L"(&4$B75)

BPGE|BJ*KAP)(UNP*/-(^+H%X2E:P>+Z*^]5! M?Q,:BJ:CZWB0S'L,IXX0M[2VQ:U5'46&0 M(^D?4!6*Y'|>AH(R1+U4[K#EKK3EK7CYB)F M3/>.3G(N\3H5)BQAPT[E MIUK;|

<%LAN&,GO@I&(P _5P:/L!QO1+,-$KQM&|_+.2/@VB&P?),:9OAG%%(M.,.09:3B>>EX5V2](DPV%0)(9N*YW8NG=@AMY-F.ZT1;9O^)#W3T XV*D'7 M

8_D=\$J,QOYQBUC5;@AF^('B.;X'08B=@&B9_;?(9MZ:"4X.0S;#8"5Y"3+KXW+=R_:`M9B4[ZS@\'^@&VMRRD-8X3PHA#;\/A-_#]/|)O3H;_=O@(SZ<.F>PT(>`;V'PH M+[/=*

(X77)"F%YLV%ZD#E$_W[F/G4[0 3D:BD[TKH#CZTOD"+AYI.#X3N8== MRZ<5N&XV"],.Y=/EH<#,2M]V3Z5S$CZ!T UR3\IM]T.:R8\=SZ&;"'+$C?AS0 M#5)C%TRWE=$#YS)'

"6CS3>,/I7%.TX1">0:1/.YY:ED=*>G;(4E7A(Y=`M'#^B8R!YOH%M38I/9V/3>$+DETT7V 6TN3>5!.(FOOP7F"?B/$3]A?SX#8'E! M=,.+Z,:^IB?1_[AIAO?G!I$V%`.%X;46&Q<'L9#-

=M)VF3[S0,#\T,"7R.U@<;AQC)S+6D;*/K(0]G M@"*U^>2=YFBPJ68!\DX9(*;0$V7>?/0#3!8_&XG#=I./.B X14=,X8 %A[)M M:DUC*\34S2D+RE%S5=BP9N&0QK1VJEE-

*1@>E/Z/OH%?P8NS6TW@Q; >.5X ML^=F#QL>]>Y]X>+ @'+RPCQTE"VJ=>Z/(X0V)(03$Z(@PWCG+7%Z543S(0L M,/4T55!M<\Y6A% V-/%6-8$B03)}$U E^@&&2^!,-]%5X?)

(;5X3,-BTLU!Y MGQ.5E,2J?M>;,")5'W6:(G?:4=A/=P#DF6 A\4'=UF2C!1R#5^AS<=HM^)3F MNL,CI)V%RD5.9/,/2!["H:" 'B]ZL35A*<,&%3YES(/!< M*7,Y,.91#WEVSL6T[ZH!8#D-

*#G6F&CJX-V06EGU1>B8"286RIP1+,18.$%4 M&I1F$;&HE OT;'XVG${UQ4K$%!,]9?Z(/'Y!_3R!IR.7TP-XI7!R9(RMP1[!<%9+2[

M.@'#H)X)B3)WA$AES1^6KZ\2+L49$\]8+ ^*WBR.FN^2OU13>2*]B=5"%XUJR M"H?QR\%@?RBS>(C@C90#^M\QZ=`^/8] G8S^.\'N;M=O=&-XL M$2#<;B4LJL+1$3/

A$IAF:M##Y:X$D]:>U75>+*@PZ&<>0XI@R7%4R5"AMEE MDK8=:P8.G_B?SC7W095K3MKT2259NY,F>F?'[X=!}$@U6=4<%(Z;Z@|""L7.

MO4I9!3BM"D]OIW>1S(]$O#YI+_LDMY M[;3,WM@P6ZW^0V_$B:96=5.K MNJE5W=2],FI5*R^'W-2JUA@; SQH@T? M@S&9]C?

D,S\X.3=IS56YPTZ]>\%DA(716U5F:=QF2+43++MJR[83&,&@,@\8P M: R#QC!0KGLVAH'&X#2&@0Z&02&/I^AN'K"I;BR$QD+(;"%05K;%==(MA,MC M"Z';Z5DT<-

,;6NU.J2&/*/+=7[+SZ"^OCHD;C?NMOQK] 8TTE1H[BFC[1M], M]AA/A5Y>IQ/WS1P.S=ZX5.J.GJA.I^]=(DPWL(9F%'WK6N:HW-@;ZS7J=%+? M'Y-

JW0^Z_>^690RM4+6+XHKK>5BN6//$2+FQTLL/(=9$C5^VW\(0A4M0P9 M%:0%CGD,2H:/*Z$!A/BTUS]TA*>(ZNN.#&A/]KYC>*N&8X5<96(+Q\X M."HQ>{^\

(3Q)$[ZN8X](\03'9H/C@ID,PQE=S#T8C #Y=IO>G7(9'"@=8[W? MK?9#-_+8M3LC\^YN:-U%f;\|.VR.S"YE:C.D(F.NA5RRO!$%Z1F:U*,V@|L" MD+2**N/7|9-

*PN8K|BNJ=\L"N)&V'XO[EC9&9AE3CKFG%XV5&H/5QT%LBI*_ M[:.$!#Q78W_* 1>5BUH3YS.M MFSTG:EV:T#UL=`*|[L[TT2D

M;=..:5EVY0FI^(S'-16]&K+>]O1DY."$F^C@A=PSM^2A<++A$.M1!S!2]9N_(2 M"%E!R,(^8ZT]EW,,#U7QR6745"]EYCF0I9VI/PH^I>_0,\0> MG3EDA[VGI7X!9LT'"T-

$N8I(\]T2KBWYQ@ MOF7.>K7=D-8UH@^RDW^G8_#*'VlG'FORK2@N5X&K-[:I\:=U:\:FH/?.RVS:PRNW54(4&TP MJBD$WA0"+\A*V9$:7T%L"Y_37-."WWRBM8ANG-

;S+DX=SU+D-*_>5A?+%LD0 MKH?)?A00NIKLA8!50=:<#^TW,_1\$=W/P*LU9)N_[!';_&#R,$]!9_/+AY&" M4(=XGJ,4(DO=BK()M&6R)=HR500NLHHT0V5588D1"H/Y-

CT9E"=XWY7N8 MF.U5A"FD92NFO-OP1;9)W&FS)W&G7T7E!V1R3>$,E2ZBYO7:YSD;S"1.'"F,:. M-(FWT"CPV4F+-XU6EI'$>`A.F+E_&;!G[E\&2IQV6:?NELS*O1562*\[1O{7

MZ=2%%O #?I">U5Z))R_3%BP@O?'K)1U95Y\|T+Q^>FRF-O7,=C_ 41!D-/1AP MW7&)6_YQ=URG]|7JC?M#>G&N;VSK=*\MN'D)A8MN,Z44"M_{3)ZMB45=B^

M9:GB\'EF]_JND% MSI2RZSS#$;1#'+U1NE\\<+I>G(ME&&QFPK%($HE\|YK]`XU15+_:@&.7.%SB!4G>B}\>F?/#MI MI%YT15O<4\UM^BKPDYDQ21GJ=!F_/-

RU##'H.S>_K2X6NZ8LNNO/|*+|H M*5+I58GDV=!N^J9B>B)L#[]>M)R)R!)V@N/G*C6\B1U<-E4FZ$Z38BH&;,QI[CRKRD6S<7QWO">$%V(@

ML.80Y[T>H&;I3.S@U7E!MR+`H.B M*?>B4;F7:+L,_^-F=0,]>[X ^ <_^"ON61[E M0)HEYG:G#WY;@D41-G%/-9%5:1!$V*4+0]?P:'G@::ESE NPIC%.05ZK^&EL

MB>Z5:RU9UURF5%9!:988RQ+#&X="O&'T(,,.SU+1 BR>DRN%(7*2)0-=,G\X.IOQ8Y=&;SP^PD&1 MY(Z@C2Z9LL"8:]28(Z8F]N,LH]S3"6?.

M8J4*6W*^'|>>7.M>39Y+.%/819==/*)"]JA-MJ^^\/N) C\FG2GRW.KDR6ZB M'B1&NTVXZB*?$]`Z.#:YKG!WSWU.*H5N%@C]XB# GYO>E/|/^F=(3B,W>E,@ M:

&.5XXW^PKIV^)N]^.:UJQ%2.HRP4/NH M3>K1 &+Z S"#EQERCV'!:H28F T67K^J+U<\H%6U,9E?W10]/4L:,,..6N?V5 M5^1V,.P/K.'X>U3GQ?

K;0V=P;_7&J@O<;GDGN0.QUXO>H'L9@<]@VA M*N#|"7,(ZME_.HYW"&(<\5+UE;Q4V$,!W-;^X5%KM_R(C>]_M@:.&0/SNWG3 M5?XB89L*'DYOH$?^$-

!IMJ<[.3F3JTVRN^JP39),?T^G+QV[D1I&FP!.)FB9 M,9P,HM,^D#.$T6$Y &1[&F/"":"CXIXWJ_AO^/&<++&-H$-;) M]QZE%686FD M.\1)% 4"TMJJ">#D$#D;,WW#-J>!HW-0I@0

-0W%))"8[2*/"BIS14%8#B+ M!,D1K=UV%U=,>2#L6TVJOH]4@%*2H%(,]T>MH@V_0%]N:7+B[S*+5I4>9:(.(`$*N - MY(5%>-(F*^*0QOV*]UW|\&K4++Q)#BH>AQ5(-

D$>/;W0Q.^A\^HEH9^XE&L$B4MPY7=085R)I"[^1UZ]$AXMS^)B(=34I#JB M5US:/Z6YJGLGXN7"Q4:FTHFR(E0Y0HF*KBMD)\'CTN%CTWBWTQ0L(ML:/-MG\=$E.=C8O\&/5

+2,_VGEFC]0CB!?2T1'2MAX8,>BNQLU197""^%FBP M")?0LM6%>^5"O%?<$&\3TVUBNC],3+?QCBL,.S3>|<8[_F_E'=?.A7M,G19[M0V;7N'Y!AP1Y%04=,N@@/W'-

-7F7^AGEU93964UYM:.\6E->K8;EU:2KUAP7 M>M'L4KW0'Y]"OW;I*&B_V32DM2S:,IRCSQ&\QH<W{]"*],K[*5<4AG/(UH%$1S:>LD"Q&O#Q3GQ?

MO0=!B!VR>1#2V]"WL;,,8CJ?"$Y&]SHBR6-%.Z_7(>EDRCEHZM9#L(H?Z2+P MCKK5$;0T%B0.LFHSN+JQ-W;E,KBNCS.XNIU>5!.S-;3:G?3*GAK,PP1V30I7

MM@7S;YS"E0&T]4JZ!;,C.B)'1EK;&C@LV"QJI$D<$BFR?M-;JW%.<,3+PT%? M-\3I4.CLBC@)KDH]Z /\X+MPAO@_>#Z5),-%7D0N#,QI%(J/DRA2RM/:JCG"F()ERU]?

R^@T"0^9G+#I&D8=H"):"B5 M(E7AJ.%$T6-5G/E_G.F$$W8/'5D?36-3@U>&QP\BTLB9Z3CXHN MG5+F.LL/3/|@+K'CQNRI-366.YOS+_|*^ZE*^9; 0(YV%@*?E)WF

MN1W/O9!RM3E5?3,,Y@@[_X*<6'+AGYI5U"'F_QQC.B/-M^F'@TFM7CC=;RZ6$J9F1@F;JGB:Y;ER@6DW=;Y_[,*0-?%RN79_K<%_/FMBUXZWA/"B_7{(UY"[$=> M0NS0ZHT-

Z^\#JS>R#+/|7-D8/@T'7NB<_-KM&RQS];MQV^]^,3N^V/[PWH3 M:M)E3Y+$@,OJ+YC#P+L3*&!FRZ67TL3B_'+I2=59>725S12D[53]M24MHH.E"TE

MHM37HW;ZY*\RQ7Z\,:=RJGU2:<U8R;7#=FU^RU+&/TNV6-55]C\BR+;=!W;XOD/V%V5B*/S7-_#BWT$,W; MK@,>Z85C\A,>]N\N>;P3WAZ&G7'"&M&_=2V3F.'=CGG3Z:Y_6

GHA^M1S]'T M[NJ8K?[&A*D>G=K-LJ^MRO*=(? M7RZ(}'SV+;#11B]9MN&2PQM!VPDQW08 MT.3=;$-4F,4O0=C-;H 1P358L1P,DAPF!E+O@$QE)=5E9X+42(\PL$,_MS"']=

<+!O>WOV8H6W;.2$)=IQC5>,.?,!%(=#++U6CR>;&GU_-VG/,*_M4/.DP'JD^KM6)X(D@39?#*HO;ZG 64LGB*YH-&MLF]$=.;IQ|S[?>-$O:F

MG+#0$(^'HO==1EI[_^G)L>&FL)##<8{0UNF-*W>/G"YR 3.%NTL8PM_!3@[V M3$"(.TZ]3H H!A1)QIBGE;K;JFI_CQ=@8 '#>;*"]^*#'Y MD8!JEF3?*3Q\?!_"0Q^G7#5V?

*D8:UBUK+LO,= G11^O2)L!GHI\?_@$\- MU=(,7-#3J2#@Z5#_'M#O.67]27ID1FP)E\V.V+;O+8P\=IB:5\$^L0,23#*M-M G\WDWHP+5,ERE@.W%N$1Y"WAWZHX,U XG'!PN66)'_ M:O.-K.7212L(AS"@]3&1MRYL+YF0<7V0/OLU"2QS6[P_M_&AT0 :C3_]OY=UA)YPFH5)_.=OWGW_]ANs8S\)POCAS]\\6EP,%Z/)Y!N4 MY5X<>%$2XS]_$R?? _+[_^]__"Y'__>G_7%R@ZQ!'P<_H*O$O)O$]^5=TZZWQ MS^@&QSCU\B3I5_2+%VWI7Y+K,.(&B7K381S3!X4+_X9_>'[!Q\\=^%A4.XO M. Z2]-/=[*[W, <\WV<]OOR/_/W\?]"_>NY]^^ND->U?)/#FPL?3)Y&BKD M<STR>,?9LFO!>S9M>^!DDEZ&\'E=@_=/%N_<7'!Y_Y(%WU0?GWW!-(GP M'5XA5LV?\|V&4"D+*1.^*? _VF.*5&$R4IF^H_IL8/W@Y#NB+?]{O>O<#?=$__ME7^>>>O_2]-[#P^[$LW-,\". ^N*WRHVH-4]2ONYT9&1EKKSLGA6\S2X> M/&]#7O#^7] [@*,^JOUS0O["/4/[A]SLNENF7IQYOETR,@N=\TGPY*

PWJR2&1M\D4)MTD9H2 8UJC0=8G3L3 N$.GC'B- MXWS\]VV8[^B$EDR-XSQ3C(0:'9M<,H+?Y)12 0RW3%!V.5:(HKTLE(&,(%HG M\2)/_"]*TR20LTDE*O2I)!#3!".&1H&04B=,"^:>V$PB4?> M)B034R5?-#HVN6,$0\DCI0(83IF@[/)KKX.HTD48HU(-#MON<.Z%,0[&7AJ' M\4.F<;_%PG9=;!7@MLMD@3#*'4\WMTNA%$E#8=!RQ1{V3;=_3-:F%0EB13R M-GFDA=VDDEO8#)MT"+N$]N2+T&^ RK'PO*$*TKS!*/+;GDWDE[VK=X.3A}3; M/(.^%PF<;XVL#189P:4,4@HZ9X\)NBYSFF(G\]LW2>0Q*KS]X<-;1H?Y,#K\ M?!+G.(V!8@A=>!$6CTX:61MT,()+Z. 4=$X'$W1=.K3$$9-W:T7F:1)L_7R6 M+G#Z%/I88D#$8K9LAPID939$,LXIH@'694-484/,=:W9E+!5]6V,];)S0AV"MLNRPNKD">(+0'4)<#SF M$6WT.$\9PKLP^W*YN\2Q_[CVTB^*M4;]FMTU(K- *M)>,U#K.R=@3*+ ^@U%|# M5_;5:E"6(,_$%XZW^)HT]H\+L/KYS[_K+]9OYOI&MW.:!'==e_P$*8 C9-M!RV_=L!T$?UPD}+&ST2]-HV-Q*GNHGJ^T M9M'F4Q6UFNU9BDDENA,4E8YSIO4$*IZ6++!/47B.Q-2/1K)-\]/X[26LLDE42 MD9"M-1(YP&J%A)=P3ADE+&Z(K-ROLRZ)+3 WT 6=Y],)9C.5V12YKS9CHX-86 M1";HG ,FZ+14*.7W'CE1,/?8TX&X?$Z.B=&0=44,#JZ,&+4@2&)TT6D)011L M$X.(F]N,EK0SDX^/D2E1{HI.H0..FXU>@X#>A68)Q$ MUCG!# %RX7 5C1K4 L.FRG;V6P72:EE==32K0FOE4:T"AFEF.*73*_O+.E+S M;^)D*[7<#XY:OUNAXIQ1_7#V&1SM^>5%L@0C/XL7MC M1RD.TU^:>SMC9ZDCZ\)3$L(5N4DM0>? L,4$G=9!*83C<66PWFRCLZQUIM:P> MCS.K0NN G%H%#,?,<'*[$Z66. .^-H-),F+A$OZF@9Z,% M3;*$TYB>CR1FZ&,8A;F7BO,*Z<6MD<; =,T/A2P,BN@!4+NIZ:Y8XBQ_V:]NEG_XG8!I5Z#YP$;K\D!H MN^[_ZKQ%.2C=MOQT.UF.K]!B.5R.%PZ;WPZOAN8X[)-O\<>[YX2KT)QEY;Z ZY" 7MG>T00=X?Z!!)NF\R8W@<=L# M5!Z5"JC4@&"M)U<21M,'-KOX'DBSBT^NG+YA)[T@-M,':V;C=;59D,YSA=/'HIOMR)"U -<^#_K&ZT&.YW_T[5"IL[W.N==RUX=N2&W MH8#V&E 2'HS7FRC981CI&F3- CVJTB23@1H8BIEC#2+"DOCA M8DI&O0 MR=[#=BPBRW .>B]WI+!/=^FU-F^#E_H3^I$YRH%FI33 V^R32X- MAF1.B%UNU0ILWE.IP+/%Q'SW_2&%NOFOV&"6WE!HVR64 ONDQ\MO) MI0:C5ZT#AV"_X.?0EZ6^E@G9I)$88),Y:0DP9!""ZO*C$H)#B"DFDX")-HF MZTV:/+%I@)H=2@V;5#& WN2-0AP.B?08.6^ITD!-%3C\FIU6H8_-QC*)K$U. M*>$VV204!,,C%3HN<(;)0ARL%LDJ?_92?(6?<)3H^:.0MWHV4 >[=2I0)@R& M2S]$_%9_(8\."FYS$|[1]2U)2L+&,UN;PQR<.F>X?N"\[45HN':FB]U9SBYN M^0<9US M]$7=W.WG]C*-%RMAOR^0&MN 2)^7OMBH;E]!1"XS_#?M_0BUR?R+\T"L%3: M;LH)>1VI@^'AJ'.ZF.'C4P-4THB)@TKMU+S-5HUM=<7(0)&U>G6I"F[KVE*1(!BZ MJ- #QEXE$1#NA.6J><#, @BW;-W\O3A7ECUZ.VDKGO7:.S)Q3+[H.8R_VZ8GW MAQ0K5F8-=>R=TT#@KQ011)7E>DS,/XICS(WSIQ>(T:%(I:V9% M#K$V)+R(\V97X^)N."T%$94|>Y:LQ(N'<5 &E^YJLR1O?YV&O7Q91M#W2;.4 MXC X8H21#Y8BGDEQ'6ZAMA]" !V0H]Z,@X MXX&&!=^4(HA*@=E!6;>AFL&7#F+YJ3LQFL* (;9C.ULB8)@AQL5?K$VD2E9 ML1HT#C3'Z?'H*W=O26=\6B5F-1%&!;02@".3!<48 3!NDNB2RBH3+NG*Y1O0Y M&>_&&"WW!%TZS*+H96V-P_60M[/@*6BSMEAAD^P.!P44*5Q6NLB{:",'U M_)+&<^<,48#B/!+R&Z(RYQU5EL_)\C'99L18+<*7'-.XMH[#^VTV85G,PR=; M@<@M2#]]>^D<#ZC6/L5C#V7GE#H4<9=O[]^^^P&56JA60XR&8"S1\)F,J%?J M671'QNJYQJ0RZ.MVT69:9'/N,.P6C*:&7SX2*.[J) MH#!#1FKV\I:,5V*? QEROXYPP/8%R2S)VO>I&'4L(L%R#&]F%Y. M(P,E>\FH32NP3TZMTX!!(%.8G FB>I0[?W0<=9FD?&W@.G2*&F<=@M= M>?&"3-)>/F8EU'U9J&8\!:78'<.\M+GYL+-?F& <6#."Q,M:QPQKT+-%[T* M#.X8XY3;$GJSR_E8=9JCUJ.$WHWGVULOHMLGJDTMJ;CU0I8*T-P):X&LK48->+1VO,ZZ ,#>J;NPCI.Q%W/M.D(.&][%2IQ@Y_V"KJCS<8D M]L,UIJ-A +UI/Q3BSFEDCE%T3K8(R"(3GD(=56H# M=.D181],,,X-CFFP,AE)A\$ZC,,L+ ^+=QR\;'$NF2#UU;1*P5W6:5#12!$/* M/FBYVXT*W>+D0TL;E>IP3.$HR? +9:N'I$A@)Y*R&J,M@MB+4NT)@V"1#QI^B MR9A-8Y+GS0T?X++#@!_EA3POR"P'[A-/A?<94& M'I(7!_3EUY'W((#?>6ZKB86PJC9N/031R")WY2)8.HD*MF;FPBJ.K1$K/>_MZ *07-LW9&!-J @ N9Q/6<26'&)/*V3;\2=E.G.M%=YC>[.VH:%O,-FM5+(MD:+]09%)&R;+7+ 7;[PDJ 8C4GA MY0S30*4"'-JP/%8TF-BPL@UYE^3A8*OX4APN#15 7H2&+BB1D5,\1D^8X#9. MN-FICD.=,.1 \48,38I5PIQQ.3=DV07<$*0#4TR/4@@@-M.=K(=-0@TBZ)<1UFOA<56*!)WII!!I9VP21PNV2AI,$1109.BE9"IG*.TS% M*6% ^Q5YJ1!>&!!NR<%#%5*G% !*EBTU'$RKOA"2C;9JV4,M"'+FHM4U9#=AZ M?U8B!X(H&G#\D]:+D[/+"0G,-BDZ0H!8(48FIH44IC)@T(N).B$'SD7GI M;A'ZFJ&"%[1++#1G0-C>Z4H#((8$F84V210. {S1F},"#]J!%<$24&0\#9%H. 'ZZ21KA#J-D2PS@<@#%HV67 M595?%-+]O*(8"8X)31KA#]-D2NV0V7E%Z9AC-}2J+4 MM=^C]N_=D^;!*6G>@R;-^T-(MLWQ.@)#F0X^]?G!/F@^FI/D FC0?#B(-/8/]DC8C\N,L72;/HN!L]:03RO!0 MA839B\&C"X=-1Q:]0/T9JN^2)LRQFJ7S-'D*8U_N.LOS G1!& EK(FHXL;.](M >KX4SO$E9Y36U,XY=I.4HFYL3)MD&(34\C (TD;F-;X%-(N*3%/LMR+_C/< M*"?B8F$G]! "%I*D)0F/*B)X.I(4.H@HN9A8EW2E&QK"HV2=Y_:. M@[8\ M-QZ"((($[7\$N%@]*81L-S/E: (H!B45H/],6R)0=1LWGL%H8AX0U!*L7Q.9 M%QV99()*]+ \0X$5LM:0.7-7:W>=<@6EP"BK_-A<6:43E'[_$O.8XSL?EN M/+,VLG?AU -Y!0!$ZW,1<,- T]=QR:WY.PYR\>92LU]NXW.41Q0U*Y&RULA)F MU>)"(1"MKT+&Y4@L9%%,V#(M%DD4^F$>Q@\?R>0S#3U1K41"M@@A!UBQ@9<.M004I+"X762V(*DG++))BGF) (0DX9@AP!Q'.!TMEH)1WN5L"U2Z %7Y)!+@B") M%AY_*2" ^\!L:]%!!3,0B1.'B*=9"'"UI"H477*K MNCKWW?O[99A'HLDE+V)M3)*]T>DSG,0W)" ZG*!/,.9Y-Z]_,^N_H*8\O-.M? YLI4R\@0^)BM!Y/(DGV*;&4+1(H(%8\$(B H((<5Y<-MPD]15$AZR(]50M NH#]=Y!8((135-7WK(8A&%'R.G^KK1V9 /&+_TA 8\$/+#AS AXT3L #1"@?0O>5+5*$ M$+LTNX_"!T^2G% I;9L4"LA=?@A$05%%CD[J.VH5M->QG=&2I3B;Q*LD7;/W M7Y,?!+64R%G+::F"62>U% F!X(@*&9?6LD@ZUQ!&5-HV+[9!F:.,@ ';=QEIL MAUY4IT<4K8CK5:RQO1!\31R-/ P.F8'DZ%2H5;D.;\5]JDO;2^F% ,9G'$5_ MBY/G>(&]+(EQ4*REB';*U)V(V8TL-M!,O)A$'0R02@)G;%*%U^H%JK4RI4P M)TSZ)8FV<>$CF[*QV'$;$CF[S)',#.F(P2(*6)D$\4PJB0=G- N\@>43M9 MU.)4\"HQ2T:UE:%LH"XHP2H.P,=YGS8'<|,%UJ.CECFF<X7$3[A*R_W M2FS2^LK$;1^J5(^NGJ84R0*BD!*@]/QDK4-3Q7@5IYREC$E'Q-5Z2!11XATI M^XEC.(A\[IA.!!]1+@4&6125,DZX<)B[471Y38+8YS)!Z*.E%TN"'&VN= 2 M -<0%$2X)%Y@HJF2= <&&\QND#&=YNTN0Y?RSSLTKK)I&VRPTEY#9'A** N*+" M)^%,I8(*G2]EKAORO.P3BA=9%N4U%0A.IHT4,(*[*02MCZK2-2P-S= M(YPD"")]X2\BR9RP V'&,&Q(@."*%)7.+FW<%N,F= MM[V/0O\Z2CSY*DM+QG+&//Y>)UG>7@-0 WA4LA1Y3!-Q22?M?^G%7]++M)O=W M\S3Q.;915EEMK73KX;-.=4H M6:.]4AZFY<1LCXLBD-W1L"M@AFT28*)A+XE5/'NK(MJ[*P=_^/&GP=L__B0@ M'WXP[O!#^_>5P\;%$3DK7_=QAA]>#M E!\#IG.%?4SSKZ((]B?/SBGZC (_M6*I[+YI[83"}1]XF),ZG;&-")FUU:T@- N;4#)!8%0V,U/FX_IY9&].#<11@C MOU!P3],[G'LT<7(FBC,)95Z1)L_T6F H M9PQ5L)M8":*@D'1.NV6*O6R;[MA 4!A[U8 K%[=),1WH)K%DLG;H]%-!IQ@__MT%97K6EHNSS+D'3,?ZM)N#9JKX>>>X4EI1HE]L,5.W..O/*M*V27@^,F[8#++]D5ZK2,;3]=*5-QIM MTG>?P.'!.#3WTEG*T >]],-IE=?RV.D]%\,;DVF"X6&A.5:U!AH<'XZ[*4CKP"DU'/'- Q'53B$/DEZ'3UN85/(^-JY'279-* M.^65W%&3B,+ED])%$W(}B'_6XZXY,Q6GC-*X9.!OF>L!THA@D+PQP=9<43?S MK;Q*WO$N.1NV9INT$;#+!U"Z0YIBUC.R53D3*U7F#5[!U)I~YEMI9#YW+:,< M*!@2]?%)\MONMP_+?S?X2<<;_$U;2D:BDY!?0[SQRK6POC%C[;4>M+<5>3_MP=)]D<:S'%"2W8BB@ZO:#C']70P8WAZ.G3M8!=MMDTF#8!87(NVP9VQN%0:2;.FR>9JLI#&2 M+0F;5!% ,W*C\14A&+H4WW)Y2=V9:"%IWN[MPF#,B ZA_#3O^$07F!P?YH.CB ZCJ308 M,FDAYPALGWHJ?.71$/+DI86F@UHS0Z=AUO _AM%UNA M (9:)BB[[*IT&,&"O99SBMW@F%C1B-1E&*S#.*06-P^?I)ID6BVK3I)9%5J. MDUH%#-7, <'*^5;'%N.:U)S3C1OC37T!OYZ5D4<%RP>7P1/'4B>U,W6JV^!. MQY5B'6U*)@RZJC8EG?'"%ARIDS%X.*&N3^L-HES3+Y1Y0HV MJR?=3U!HV-VCT4)O[]-(Q:$=C-1#Y4U;H5&- A,R/6K%C')B=DG1OWRJ(1:]A M_4%3_9:D"V8)H(H8U1+#8Z?DV*34*42=!T1J8?M:9'#C7[_Q#I9KI8,I<07:,BM<>A%=:';?00V=#,=NA)&CX-85,.6(X;A?$L3D1!*< MQ36[O5*YZ2C$==3:&D0S^,$!Q<>Q?2?7 KR'*MB.V'B MR,L>KZ/D61>5KU9QE"1"EZ2&)&3!V,X#4]$R%2)<2T()V#)(:> INGPL2 M8&.R]RG#P22N Z&&?AX^%?E)- :%#!Q1D>3?LP(IV1O6>I8#A[\'0N=-KE,@K M1N1FW%O\(#RZB))?AUMFUTMXPNE!DF'S?4^9>U#M/SBW'I/@O[=9<:L7O7R0 M$(--FI?)':,-%4:X5:%E![4*<3"$UF/L@X9Q? I>S33#+[^Q7\;O:V\C$B?.MX\6X ,MI7WI6K),)QE ;##-I0^8HE0(A:DY<4#KND[(")E&^,1-XB<" M,4G[\+.EXY:0 OAJ!C84X)M&'BQ_XJ.6 $BN>8KI197J0Q]Z-;<4$U="S;*V M#GRB"? $*4L]3@GM$4=AJXD++1T?Z(@^%,V;>$45=+9.%B>@>?>-MRPF[PDT2>8QM;W.X)8Q;CZ,#D6N.V.F'T?#@(6>K3QFF60RHL^5#"K#\N\K M1JG77QL*^PY&+L\"%M$B4$JU+1+5Q9:>W*6*.UD-9.:>[N#)LJU'HQ9%.(60=.[DV]98I"P;M/RV6ZCM>5E172[.[*%;&STHU M<&YILZ+)BAIILZ<8%SI.N>M>3<[N!]#- <#'&=Y7X53(<4N=BBI2 M5&1NH,+VF]6./(&;H2P((L-*FK 9D4IT-T(/72=&[&]2H#E1]2)CW&0T?O# MIF&,L]E]Q.)!9*.47-]NW?4:V.U;ZR7"8$BG0\B"'Q3R!;.\X(D>|"Q_*|*A MT,KS8:PB..M6AGG-/>*77.%[$Y+Q*]YX)@,OHUI7'B3)"#5A(N3'->[80.4 M%F706^H!\.T,;TI/>K;ZI4+5.[%R<;OWZ:A!MZ_2$.\O%D-X-5;@P([,AO0_T0$ZPY[+]PN?4?4)P?H'C^$ M,\G.T!BX\1<%@5K=.61LN5]M1 M]@"U2F<]ED^[4CU&]#^%9!2!!WUK:C9B9)LFV(BO0@?XG 5^G2KN@B7)X9J M3LKSR31XB5_R2U*#+^=HLH-@O)Y^>\1'/ED7/P##UV$- #]X9SCN;H:WD_|< M+B>S652\O4*+3Q_#N]^1;-KM)C2O'K:J=_1RU$ABBFR(5[.PPO0%BFFP8]W4AC572"NY[MJ6Z_#B^GXP&Z&T^"R_$5 M^0,ADZ/%F2-;P>YRA\'!1C5,98,XF\ 4<\/4SLZ,F&I2Z5!2@-%Q M$AZ?__$^1WMI2.[*XC_Q0"9L!H5%>#/_V,0@B23 ,4L+K,F@ZN1W32=CH M;GPU<>\X[+D\6XV2- 3W&6B3,*$*L1O2*>G;SP[V7T:BMGRQGH[^AV9RNVAV[#B?)?+5'SBY1^NS1[B9M9D0M8((0584X"3@-'H,EABD_!Y M>WR:T4TD86@6ID@.[H*F P#)(-@Q!2F/,E'(>[+XS<- M89IG[B[3,-=G%FRK1*.INE4W5.KL/P2I.OUWJH5#P3WV0XE?Z/@9(U=AE7H":55@,& METQA^MG3V(!2G%K-# 77-!(0N#$'] 758P M#>07**5:.[AYGFRVFL2KB"T4&;##0,G>N&):@?VXHM. P1=3F-PA+&)&?'9T M.*P4G<^Q+KTL)#7U MJAJ*<RG;G7/[JU)QIF6DZI^!!U?OO_$)L\;TN X9.0%N<; M5\^=$^$./^%XBVE^$#)TLQGAYS!_K#*-FQFPOH783;=Q2 7,23CZE "&B ?! MYC-UL$(0O6?X(0Y!V*[JLB|#T54N;C=3MAIT.S&V6!9:U)\&YQDO69/X^O,T M";;$YL4&#WF/@:NOU['FZ9O"KQU[G8)S6]0'I> "T E5#>SWGEF>@DNR&"Y.S"@($R]JI9EG-" MUW?$F0ZE,G'+ETXH07?NF!#*@B&9!J#DHCYVJY[S|EQ[8?]+%VUQXT3E),[R M=,M"KI0&T%#7)]JZ5:=),B-%,(SK@[9+O_UBQG![H7WCLA[T$7MTFS% 7H[H MBQ![DW.FLE5I.@$;>RG-\4/3BC$GP6STU&K9I)5A%9K4T]B H9<93E&BQW)T_7::9-EWB.@C M5H!SOMWBY,<$#5ZI5AY4E26RG*>U7!AC.'@&<7Z[SY;F. MNBC4+LLYDZ_"S'MX2&E&89.)HUQ?7-+;.^H[^.KSY-V'-S-IY4\!U#9\>(XV$-XKAG+ESY^ MR7$;>U&U8DZOJ:0'G:=DSA\4_N_E[@8G#ZW>0QICY"_>+!&5#[G"ZVN$IW] MP[46D\!V-C]!>Q55'7/ND.BRU_1S7AV<_V4R&DX1Z;*G.!=UPHY:[SV4 MER? W]'8Z=3>=R*Q2XBZAU@5(<'/*KI.;G\9WRYG=Q-"6$)=0.1L[WCLZFMA M>Y+4M!@W9.U723%ISP%4DOAN/9K>CR712Y(LC?UG^98SF=[.K3Z-E M=? @,D<>71$:=K$]8RR8=D@A&$T99N@2RPOTW9"N#XA6:NQ4$1=&*>,*N<>]U9 MN7DW.-V+W^244W\H<5;%U9 M>3!L,P'TZ!L:VKXPX^H)%4A0A&%EY=U-? K_KP@MU0]=@/(2;TH:4"I/V1 M55%UCF96@<+2> _0/#!V3EQFN?&B/E2;:M'^)60VV?WA;)@B*?&IYIKD:G< M^#_FX]O%N,P,/I]/QW1<'TI:1+CX"]]>SCZCR>WU[.XCFQ">*5"VT7FVFTW$ M-H>\Z-*+Z.6RBT>.||9A%27+CB_.6GCM"2I=1]X>499S(I^H DJ[V23VY7 Z MO!V-R31J/%Z>DMQGR8Q2+^5\|'(ZTS1S+PXJR74.% <.JZA*K;(!QSO?CL;NH M3[C\Z6ZRI(O0Y#>6DJ5>KH-PI<.^HX^2B,{:.V?<"/U(IU-NB4,DCQ>D\R M>L\I<:26BMN5S_$B-QIW]3^4V _U5O !*558V//FSHMY*8R4%4YN^S_!&G M*[_T8M16^HV5[S[5Z0F^U#2,\23';^E5G"=]A=W0UI_G'\I[.G*I],+SU"I M<_0 ^@[$7]+LA&=DE^9\;+&]0*(\UX#^7^P|%Y$)#]@&'CW-QO3"2[5#[W) M&<4X1YD7 3BE4L<9W'G/Q,O#:>A%,ELID75R4%@$5WA*N"D(Q@RIT"%1]XS M6E:91!5IS1]4&Q$O:C1#SR938XB,].MBZ1IWXD%"NJ5;7]H]KX*"/LE>&0\9N MA=/!3EC>D !*VIF[X6.RTA1/CI7HP:6YH\A1F9G@E7\TU5I6VM]*O\?F/%,.3 %[*QB6[_DXQ0HSC(]_U MJC$PX M#]"-22>+DS1:W#_-2Z>+DS1:W#_-2Z>+DS1:W#_-2Z>+DS1:W#_-2Z>+DS1 ;4;W!WYJ:K6[?:A:-RK)W U25C<;S:1IY MD;\M,KV"6;D_\I-P"]+.=;W^ZXFUVM5-_E&8G.U798+K7B2MDTK/HBI:Z9]&F M0XT7&M>LD^^8'Q4OUKZ'7#-3T7?Y[VJ,I^1?VM_3E.V-F*@K^6GM:JC7"% MS'F_X$ZF=:.WM$.\5,_IZ4)9-93'";M*8'AHBI3+34.#DS"USV7T4A(/4)4? MLU'& +42)5$%FE0)C,_$UUKG!BDU+|:TD'OG%.2B8-AHQZC+"5K0P7"3OXM M#5:EF9MHWB91:[0$?(:N28GCZ!*7#/$_#>S)LDF.C*8L$: P'L=$5$(1# 87 @-43O3,C+MC[-5 MD5+O,DG3Y)E>R^-M/)I,K$6KF!H%:TO&1L#KA6*EM';,:PR16VJLY)!?"CI; M#D[\+X])%. THP3/Q?F=.2E;YM7$W9*#$V9H+D419K+GNM4+ZT,FC#3\HO")@-M<8:?TS#'5\ES=Z=6)>@D7HP#*@Q=JJ6<]W@M--F-(SOT3^510$2_EMU5NWU: M/6L,:F$!=PS.#V).(4T(OMQXW.6.Q MU_3#E$H@6-BJ@!$#F09\]C5ABL\3;$151CQ_3@%U>']'IY*68+0^B1^R/ J3QXT-^(00VU%@#N$*8WD.SQ.G.-MH'>*1:UFP5. ,:6Y$\B!Z,4*<- SN:+.W#A#-_P.,/C1G!?IV6=7ZMU#2[F@O MA=H>]#DQ.-218^,"8LJE;AI#3 EW01F'J#Y]7!8.9M&Z7;&I9J5:*NV.3AQD M.:6EX!:BU?AX[!)%(A 1Q'V\-W"AJ$\)TXJ%@HW? <;"VRTC,U%>)D&/RD>\}-GBFG$!EA=*>U:LLQ1JJ VF[_>&S ?!%"(H)3+.B=D9(',3\.- 34T2=5&#/L9!1@^(4D"9ZH-+A>&MT^NA"H(% MF4.1JRVB.F:MXVSDN,- K+Z39LX[QO56%N!Y/!?4#2WR$D",EK8Q@-.6I7T M6MSPYL+@U9;N:Q2SZ!Y?3UZ$;T+K*J>CLTP?-)DUH(V\'#;7?VE&Z'*Y&"2- M1\EZ'>9T/> <:8^U>1:\27)-84S4=AR7JH"FLQFS,X!4&Q5OQ9>Z-.^4N=WN1 M<@US^.RE07G5^VR;9S0? >G1M]OU/4XE7_0.I[%ZI/I(>7O50>/*[_OBMH&OJ2M^QN'#8XZ#(9DE$2LS? B$&\)SP M/ UIV:!C[>VQM-N:?(S=6;5J#5HY&6/Z#I*QM$D7B7!6GL7LA6[UF\EO&SZF @-E>1 KV1X+_&_(#5<8 KO3I?82LUU+GWR.O<>@E]-Q=\]>LD7>&O74A90?ZXSV5GA MFT!UY,_U2G'6L%K7D_'/+AN!F-MU04#-%@5Y>"@W(M^#1U19[/V>_).A^'>M,$!UX3-]Y)..R#TQO)\.?YZ*QZ:#[83@,<>1ZNO$"]D/5LE~ZZ_8O9?DU67-MUT$L].N#7S<)C:I^W JA.5'M>$KTYHQ)EFUQT-Q(9Q\L8P_K\:(TY+)6.*_@_MJ][*P17E+DSI50H!;0 M P&<'NVBVGU'/]"FH4X(?_BG-,OY?W3Y;BX%.-%G$=|:<&3A<+KAB6NDRN7$ MM"^8.FJ^_S5? @NYW+<'R18B]*4S.IX/=]]DF/=0\"@8U?AI_B)-,"M2X72P M4U6%ZUD&O4G3F:: +ELX^#L5'GUIO[+A-G],TO ?\JG>Z=_S*OJ;C.=I/O) M7O+Z>Z,F9O)19L84D%=K?#4]*

[%%F.N450%HE:0HS+(MC)G=D6O"O^",3H/C8/RRP3I%<9G0 M/]DZGF#^^E?1@0_\]?]OS.$3_@XS% 2O#X]9"\.W'X*(F3,UA_|-KZFC*S[5*7NOX#5?39>4UXT, MJIE"X9"C/$'WN(RO>O4]KF%,)G&>AG$6^K]XT=;"H^0H\K)LMOKLT=KGI_2.CNJ-"DH^H5[-9O\P MK423YCH=,&PU!,IMPQ?R&7RVU0M0V*=ICT.>KYK65K.PTX*:?%ZXI5&- ,Q6Z(YNIHZ+2RH1F8&BQ7:SB=BX M|$5HY&6/Z#I*QM$D7B7!6GL7LA6[UF\O<>@E]-Q=\]>LD7>&O74A90?ZXSV5GA MFT!UY,_U2G'6L%K7D_'/+AN!F-MU04#-%@5Y>"@W(M^#1U19[/V>_).A^'>M,$!UX3-]Y)..R#TQO)\.?YZ*QZ:#[83@,<>1ZNO$"]D/5LE~ZZ_8O9?DU67-MUT$L].N#7S<)C:I^W JA.5'M>$KTYHQ)EFUQT-Q(9Q\L8P_K\:(TY+)6.*_@_MJ][*P17E+DSI50H!;0 M P&<'NVBVGU'/]"FH4X(?_BG-,OY?W3Y;BX%.-%G$=|:<&3A<+KAB6NDRN7$ MM"^8.FJ^_S5? @NYW+<'R18B]*4S.IX/=]]DF/=0\"@8U?AI_B)-,"M2X72P M4U6%ZUD&O4G3F:: +ELX^#L5'GUIO[+A-G],TO ?\JG>Z=_S*OJ;C.=I/O) M7O+Z>Z,F9O)19L84D%=K?#4]*

[%%F.N450%HE:0HS+(MC)G=D6O"O^",3H/C8/RRP3I%<9G0 M/]DZGF#^^E?1@0_\]*?]OS.$3_@XS% 2O#X]9"\.W'X*(F3,UA_|-KZFC*S[5*7NOX#5?39>4UXT, MJIE"X9"C/$'WN(RO>O4]KF%,)G&>AG$6^K]XT=;"H^0H\K)LMOKLT=KGI_2.CNJ-"DH^H5[-9O\P MK423YCH=,&PU!,IMPQ?R&7RVU0M0V*=ICT.>KYK65K.PTX*:?%ZXI5&- ,Q6Z(YNIHZ+2RH1F8&BQ7:SB=BX M|$5HY&6/Z#I*QM$D7B7!6GL7LA6[UF\O<>@E]-Q=\]>LD7>&O74A90?ZXSV5GA MFT!UY,_U2G'6L%K7D_'/+AN!F-MU04#-%@5Y>"@W(M^#1U19[/V>_).A^'>M,$!UX3-]Y)..R#TQO)\.?YZ*QZ:#[83@,<>1ZNO$"]D/5LE~ZZ_8O9?DU67-MUT$L].N#7S<)C:I^W JA.5'M>$KTYHQ)EFUQT-Q(9Q\L8P_K\:(TY+)6.*_@_MJ][*P17E+DSI50H!;0 M P&<'NVBVGU'/]"FH4X(?_BG-,OY?W3Y;BX%.-%G$=|:<&3A<+KAB6NDRN7$ MM"^8.FJ^_S5? @NYW+<'R18B]*4S.IX/=]]DF/=0\"@8U?AI_B)-,"M2X72P M4U6%ZUD&O4G3F:: +ELX^#L5'GUIO[+A-G],TO ?\JG>Z=_S*OJ;C.=I/O) M7O+Z>Z,F9O)19L84D%=K?#4]*

[%%F.N450%HE:0HS+(MC)G=D6O"O^",3H/C8/RRP3I%<9G0 M/]DZGF#^^E?1@0_\]?]OS.$3_@XS% 2O#X]9"\.W'X*(F3,UA_|-KZFC*S[5*7NOX#5?39>4UXT, MJIE"X9"C/$'WN(RO>O4]KF%,)G&>AG$6^K]XT=;"H^0H\K)LMOKLT=KGI_2.CNJ-"DH^H5[-9O\P MK423YCH=,&PU!,IMPQ?R&7RVU0M0V*=ICT.>KYK65K.PTX*:?%ZXI5&- ,Q6Z(YNIHZ+2RH1F8&BQ7:SB=BX M|$5HY&6/Z#I*QM$D7B7!6GL7LA6[UF\O<>@E]-Q=\]>LD7>&O74A90?ZXSV5GA MFT!UY,_U2G'6L%K7D_'/+AN!F-MU04#-%@5Y>"@W(M^#1U19[/V>_).A^'>M,$!UX3-]Y)..R#TQO)\.?YZ*QZ:#[83@,<>1ZNO$"]D/5LE~ZZ_8O9?DU67-MUT$L].N#7S<)C:I^W JA.5'M>$KTYHQ)EFUQT-Q(9Q\L8P_K\:(TY+)6.*_@_MJ][*P17E+DSI50H!;0 M P&<'NVBVGU'/]"FH4X(?_BG-,OY?W3Y;BX%.-%G$=|:<&3A<+KAB6NDRN7$ MM"^8.FJ^_S5? @NYW+<'R18B]*4S.IX/=]]DF/=0\"@8U?AI_B)-,"M2X72P M4U6%ZUD&O4G3F:: +ELX^#L5'GUIO[+A-G],TO ?\JG>Z=_S*OJ;C.=I/O) M7O+Z>Z,F9O)19L84D%=K?#4]*

[%%F.N450%HE:0HS+(MC)G=D6O"O^",3H/C8/RRP3I%<9G0 M/]DZGF#^^E?1@0_\]?]OS.$3_@XS% 2O#X]9"\.W'X*(F3,UA_|-KZFC*S[5*7NOX#5?39>4UXT, MJIE"X9"C/$'WN(RO>O4]KF%,)G&>AG$6^K]XT=;"H^0H\K)LMOKLT=KGI_2.CNJ-"DH^H5[-9O\P MK423YCH=,&PU!,IMPQ?R&7RVU0M0V*=ICT.>KYK65K.PTX*:?%ZXI5&- ,Q6Z(YNIHZ+2RH1F8&BQ7:SB=BX M|$5HY&6/Z#I*QM$D7B7!6GL7LA6[UF\O<>@E]-Q=\]>LD7>&O74A90?ZXSV5GA MFT!UY,_U2G'6L%K7D_'/+AN!F-MU04#-%@5Y>"@W(M^#1U19[/V>_).A^'>M,$!UX3-]Y)..R#TQO)\.?YZ*QZ:#[83@,<>1ZNO$"]D/5LE~ZZ_8O9?DU67-MUT$L].N#7S<)C:I^W JA.5'M>$KTYHQ)EFUQT-Q(9Q\L8P_K\:(TY+)6.*_@_MJ][*P17E+DSI50H!;0 M P&<'NVBVGU'/]"FH4X(?_BG-,OY?W3Y;BX%.-%G$=|:<&3A<+KAB6NDRN7$ MM"^8.FJ^_S5? @NYW+<'R18B]*4S.IX/=]]DF/=0\"@8U?AI_B)-,"M2X72P M4U6%ZUD&O4G3F:: +ELX^#L5'GUIO[+A-G],TO ?\JG>Z=_S*OJ;C.=I/O) M7O+Z>Z,F9O)19L84D%=K?#4]*

[%%F.N450%HE:0HS+(MC)G=D6O"O^",3H/C8/RRP3I%<9G0 M/]DZGF#^^E?1@0_\]*?]OS.$3_@XS% 2O#X]9"\.W'X*(F3,UA_|-KZFC*S[5*7NOX#5?39>4UXT, MJIE"X9"C/$'WN(RO>O4]KF%,)G&>AG$6^K]XT=;"H^0H\K)LMOKLT=KGI_2.CNJ-"DH^H5[-9O\P MK423YCH=,&PU!,IMPQ?R&7RVU0M0V*=ICT.>KYK65K.PTX*:?%ZXI5&- ,Q6Z(YNIHZ+2RH1F8&BQ7:SB=BX M|$5HY&6/Z#I*QM$D7B7!6GL7LA6[UF\O<>@E]-Q=\]>LD7>&O74A90?ZXSV5GA MFT!UY,_U2G'6L%K7D_'/+AN!F-MU04#-%@5Y>"@W(M^#1U19[/V>_).A^'>M,$!UX3-]Y)..R#TQO)\.?YZ*QZ:#[83@,<>1ZNO$"]D/5LE~ZZ_8O9?DU67-MUT$L].N#7S<)C:I^W JA.5'M>$KTYHQ)EFUQT-Q(9Q\L8P_K\:(TY+)6.*_@_MJ][*P17E+DSI50H!;0 M P&<'NVBVGU'/]"FH4X(?_BG-,OY?W3Y;BX%.-%G$=|:<&3A<+KAB6NDRN7$ MM"^8.FJ^_S5? @NYW+<'R18B]*4S.IX/=]]DF/=0\"@8U?AI_B)-,"M2X72P M4U6%ZUD&O4G3F:: +ELX^#L5'GUIO[+A-G],TO ?\JG>Z=_S*OJ;C.=I/O) M7O+Z>Z,F9O)19L84D%=K?#4]*

[%%F.N450%HE:0HS+(MC)G=D6O"O^",3H/C8/RRP3I%<9G0 M/]DZGF#^^E?1@0_\]?]OS.$3_@XS% 2O#X]9"\.W'X*(F3,UA_|-KZFC*S[5*7NOX#5?39>4UXT, MJIE"X9"C/$'WN(RO>O4]KF%,)G&>AG$6^K]XT=;"H^0H\K)LMOKLT=KGI_2.CNJ-"DH^H5[-9O\P MK423YCH=,&PU!,IMPQ?R&7RVU0M0V*=ICT.>KYK65K.PTX*:?%ZXI5&- ,Q6Z(YNIHZ+2RH1F8&BQ7:SB=BX M|$5HY&6/Z#I*QM$D7B7!6GL7LA6[UF\O<>@E]-Q=\]>LD7>&O74A90?ZXSV5GA MFT!UY,_U2G'6L%K7D_'/+AN!F-MU04#-%

M$F3#*SBG2A^46I^X")A,S5(D8,5\;.^3]$Y^+(23LFER)!";MJ8CXIPY:EQ=`MKK!#F+@XA'DFVS)>;Z)DA_$=SLG+R,1LE.(@S+//W@/.R@,CY$=1!S!6M69I M>E:F-CB&>L[9\^Z>U MZO6BG>9A M"M^A"^]^(ND;7@16.TAQ<>%SI2"B$HZ_>H+FCW,2X-)&69%#_3+{)A4%%8K M:'%RMJM40)4&HBI.FX5NO=!:D0ZGOS:LECH$.N]=%+HH*`NA88ZMD^?L MV#E=,ZJ/G2NGL$JVB^+MP>#;>/RW/39&<(>H/59(9P#PI^ M,+'/.LQ7PCPSS+GR`?_HXH"U8S'U\1;39_0H"LF$5;.4+R)\9:F1!O&P<U9IJ"+6MNV)0]'9"M; !8W(#+!+6'.QAM-_72!WHB M]#[.2PP*S>~+1317A-5J9AJ]:;31"!U5Y)>VFC?=3 MM)MI%.."9VZWT_-K6Xa@1!MI$,1:QE*GEPS:&*LI&*PXF2>5-URC.@W"N1O/D M&:>++74:S6]_/I92%)&DJ7(S@)6!]>!D^P MY5#)N3W;S+GVLG/,$D%8GU^#DKM6B9_8N&R,F^2)N.FT@FQL0IS+]U)VD,A M"ZM)]$#Y7==*XTTE[{19/GII*)V3-!_"^O "9-TO78@X_;BS_!&GDF_;>_;K MT_+ N)AN*N%V;239YH]SSP]7H3_)"+A NB(BDX3UT74PN=4/*HJ*!51]0/+Y MM0L=G""L!M&@U'K[0%8R?*

*L%QD*3Z9;>N\.C&D("4M44I#]PIM&L373G(36&Z M.E$U!9"%B0]?"EP3='.;K$G6#*N%R4J/\)%X?)1MLTQ>($Y2T!RQ?&M"7 MGUF.SWL.,ZD!*N6S3@=0&QE#5?06%G)8B#MJI)LT MR;)YF]Q"X2C0> 5HTXM0<:N45 850]fO)*_.^XF^,"<$Z#O+LH!]2"ZXT/^NWE?IW-$-K'4.W+P),(U8)ZR55;J4"Z&83X31LKX8J MF":.IWCCA8%B_-'I(@&XM"53#!BNU*I\!3*,5X^72>\&]C:10%703]A$;=SWF M8;!2W)G+,.@F[NF5 +=/V58^SHQ MI3Z8AF.A2N7&A68'P5@9=$/J.!LV.:!B59:#W&]1W.)\)Y&6/I.!E@(/+'3$1 M :EM-?L<^GGX)&U:A^A[ZEY9 V_@[M5[OV93EJ MWRKY[S(9^G_?ABF>TZ0*:,ZCURG1X%]ZSK]92[9;S;4!M>\!H+GSQU7]XSQ! M92&H*F7 ;J++*!_4N"2L*5O>E-[ME]ZZ+<=]\[7&7AG[UN MDQRK"69+*YTT+LMM1>@>;H82J.72$)_?87X1{2XP3;@%KM -]>USC.F#7 M/8ZBI/10R_{D1<6%+5F>AGZ._ J #"M/S0DBY$@-DX!W'OUH&[-2_^1?!5, M+Z.:HXEU63%#PHV-HH?X#VKT:%"'4 .GIL:Q28D& J.$ U M.E1!*^XL+<"]1O+7-;H*LTV2>=%-FPW1(A3MV:!M0M#DK7.(F%YM'F^P$L M_SBM|OEHOZ=V!0DQ3$RSB0KM83E:Y"AO#E:DSM+)K*@6HC2FY,'=:).Y!G_MZOU:=0JITB\4[D(;.0}MYZ I3>3=W*?[5!9P@!5(P]+J%45Z"IB?I\Y]PIO M4NR'S :0GR-,?R"VJ[EVW6O%XE1E R+'R:NDRF3._K)^!G3'>_<3!\(K.-!SQ^(78L MS/"<3&*$PX"E5W^=9#6JL34*5VA0"0=5>! #Y&HF$ L5$_3YF!+)0#!^,7 MFL6+.--;R1G70PIZ+ULf7UM<^,XDN;WB(C_H*N+N)\E.IZ]9ZNGIG;D&7:K1U9TDBJ MJIW]TD%3D,0MBM" E&W-KS^ >]-(DA0I!)2;6-WVV4#8.;S)-X2B<1?__UE M'C2>"(M\&O[MU:N?WKY]D-"C8S^<_NW5Y^KYK#5;K]J1+$;CMV AN1OKT+Z MZM__W_\'PW^/W_]7Z]?-^Y\$HQ_:]Q2IW4]G-"_-+KNG/S6N"=#>M3N+ MXT7TVYLWS\,//X7TR7VF['OTDT?GL :'L1LOHUUK;U_>;OYG7?VO@1]^_TW\ MOT'-5IQ=R_ROOJ)\2I+(_RU^Q.M0 MSXT3VK62:4A+B'^]WA9[+7[U^MWU\Q_>,?02C5]MP4\09#0@ S)IB/]RIG0?-M7=# 90OZ3)B@[(WX\YL6Y2,)94TJSAB9_.V5*,,;?__Q[2\?WHK6_=:H7BU MX*89^<*R7C7>E/]RC1L(G(8S0N)(()T%AX5HDZ;N,A/&,Q+[G!D9B%=:L2D;1 M=+N=SEZTX(OXT]"?\>,4%$)0N!) ZP55UJI*K2V/"^^S*?11U D[QF/=@*

MO;WJZM4AGXE,5M5(ZO+F.\|\ $ MR1:N;,Q8C^CAM$/XDD_&A07KTH:AS= 5X27CWEOYZ@A;ZTA;

*MUXA;2IB1&#OJT?.PZ3KG%9@2^HUC.$PV>0UZAA*83++);!0TD@%M456LK3G M!FZ\#BL=NM'IG3*R%3, ^%T2#UW^N5L2NWZ@1]"HE>]EWWIH9G5/Z)2YBYG8 MHPS(5%!JK(-);!7KT@Z?>`^=EC\L7!!CX975]Y=V0#P;>G(@)T-F;\+'GO'2 MBS=+(@H[O/O*_Q2MC-O");EQ*2-&D;AU-QN/NC**]>](S9%V;2= M.N0_1N;ZY4SODDWEA-*

2MWG)3\"FQS]59L,2MU'"'M<47TC=6CP)!0355;YC M/1/&SLN"A!%)YK0%;UF,HFZPI8R* Q\V3V;!$;N:\]W;H:O1\4$-GZ]A[Z>$*

M29]W',.S>9N8>17D],@/5 Q@QLOF1_S569ONMO:R9M1L$0\1&U"QFKP$QNMQ-M6/6Z_:&F8INVHY)_P4@0[%TPU<2WP^JD!?^@3$9;QL26L#/CF,_%L4W!_KO*

M&J_%Z?]26#__<5UR(\I6F(!Z!!\/Q"DYS1Q&;R,.DK/PB'@_3>G3FS'QWPB, MQ \)6 E0_!I_]:!J/D8Q<[W='43@/(@:?\/7B93Y,T)I-HB,>(M%@MU6"(K

*M4Y]V)O,.E(T)XUAOVW*9=T!6/GA@4^+-(AEI7GLS/ICQ/&%T+D-G@P25")H& MBG_B-&@V^?;"0H:[P)T6PYDI L3S'0:@A=!@(7I+(H[YR>I7 ^Q!22"^[U'Q M+=+MQ#!O^X[PE IYA2B[V +UN""I @3^ ^9(H=06B8%F&"Z%QWI!F0;XPY) MO#]BXEVD&Q+,_UBZ+"8L6$&OSA4&@OTS)M@2#9'P'C$WC'R!#P3P?&D@XK^@ M+CPD.B)!SG=T02#";-*

T09.5%Y8&P_QD3=KF>%@#OB",]6SZUP+%3H%_A+B';>T16@3YA/QWQ*9P#L3CB&HKTK"M[_X(.=40)CL[>*

M\MQ@+=$=_UVDAKN@.!1RE#VG5DU4V+\1EX%!3Q6&0HZR#=6H>&+ 6TO&#H11 MCBKRTE#(43:@.B5/C+D3QGZ\$O>RNLOYX]YQ>HAUOA048Y1-ITPI%&RWGH8P M%M?-5/AF2T(Q1MEK]I1#P;G%]6%NT ['Y.7O9*4".E<4BC3*'E.I'@K4?>;+ MH+&A[^D'C7Q9*-@H.TNU@BAHC]R7]E@<[BBS7\Z?DC>]:@H+ X^ M(\(C0*&F);"-*

*X/I\QVE'VH5DU+8/]@!OL`.Mn5AFIBPM_B//3:KBVQ*V

O'BP9,W!&Y>M=@)-1!L8E\MVEH5>2\G35"W X*B"Y M1,*-Z48,)*R!Y+-?*^E=QA_?5KEP^I&\Q!(QE8N"IN^:#&V\B.'J3@Z&$_T;U??GX3M4+>2_[/&B/VLY0_*OC M-(=.H]-NWK0[ZU]>]RV@!\X(MRFW,;;69\5C$8USQQ5Q@V_$5?AICFGS MK/II:?I.XOD!J7"D)%T^#(R>2?!$'BB?T:1'%N5;/MMT+$ GHT%"+,=/=/C MB=\U=)8;H))PG0W-Q_-[HL>4X!*,W!CRCL0-G$B<88JC^_T,_Y9PBCT_M(?AFU6>4BQJO9$%T(]-8F8;,,%5P&]'$94'U+9C3;!>67I*D=RI M/RX M;Z S1_]>;Q75]YY47DD[DHER^&G>I&;R_IL4NFI@4C5=Y[FEHTFKF8#RIB M'1^:,U+!;N4"8*PD\(<[+]Z1\Y(GQ^<78?D#GC]?V&SD!\] 7;BUBWJO(7M9- M8>Y D3FXQ:?30IYM#F;>B0H\<]^51'\^I@$$U#G6Y90X^FH2?1ON_\++3?GX MU:)]:(OI8]F J6=)W]E:R1UE ^55E5Q!U$>1*N@M$LVM"(YVYHN K@@9$%Y1 M--GB\[/S+_Y\4/VO-UYZ'=ZWQRG,7!&3C>Y?=;,+?M4^;BE*D$/H+7-U#E ML";[VE=W2]}-FB3^HT1]<&T[XIFAW*1',$. ;HJ9%)P =9/01@2E*IG29QQ ME=SD4*F+E74JB;@WD4@B8T5?SY)HX%*L0%$Y,5\9$(_X3Y)P(84UI>M9$1L; M85_)HV*T,-C\1?P_\1P]_\W_!U!+ 0(4 Q0 (.V!#EG-!>5!*P< "X? M * " 0 !E>#,Q+3$N;'1M4$L! A0#% @ [8$. M69%,X< 8!P %!\ H (!4P< &5X,S$M,BYH=&U02P$" M% ,4 " #M@0Y9Z7C9!4(% !+$P "@ @ &3#@ 97@S M,BTQ+FAT;5!+ 0(4 Q0 (.V!#EDS:\@%/74! (XX#P , M " ?T3 !F;W)M,3 M<2YH=&U02P$"% ,4 " #M@0Y9(EUFH!H- "F MA0 $0 @ %DB0$ -<&]L82TR,#(T,#8S,"YX X@/ +MP %0 @ &ME@$ -<&]L82TR M,#(T,#8S,%]C86PN>&UL4$L! A0#% @ [8$.61ZZH.8A(@ /3 " !4 M (!:*8! "!O;&$M,C R-# V,S!?9&5F+GAM;%!+ 0(4 Q0 M (.V!#EF,[0X=_DH #LM! 5 " ;S(0!P;VQA+3(P M,C0P-C,P7VQA8BYX;6Q02P$"% ,4 " #M@0Y9T0)Z6#\T #*&UL4$L%!@) - D +0(%[(@ $! end XML 62 form10-q_htm.xml IDEA: XBRL DOCUMENT 0001622345 2024-01-01 2024-06-30 0001622345 2024-08-14 0001622345 2024-06-30 0001622345 2023-12-31 0001622345 us-gaap:RelatedPartyMember 2024-06-30 0001622345 us-gaap:RelatedPartyMember 2023-12-31 0001622345 us-gaap:NonrelatedPartyMember 2024-06-30 0001622345 us-gaap:NonrelatedPartyMember 2023-12-31 0001622345 2024-04-01 2024-06-30 0001622345 2023-04-01 2023-06-30 0001622345 2023-01-01 2023-06-30 0001622345 us-gaap:CommonStockMember 2024-03-31 0001622345 us-gaap:AdditionalPaidInCapitalMember 2024-03-31 0001622345 us-gaap:RetainedEarningsMember 2024-03-31 0001622345 us-gaap:TreasuryStockCommonMember 2024-03-31 0001622345 2024-03-31 0001622345 us-gaap:CommonStockMember 2023-12-31 0001622345 us-gaap:AdditionalPaidInCapitalMember 2023-12-31 0001622345 us-gaap:RetainedEarningsMember 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Gardena Blvd. Gardena CA 90248 (310) 830-9153 Common Stock, par value $0.0001 per share POLA NASDAQ Yes Yes Non-accelerated Filer true false false 0.0001 17561612 1119000 549000 2310000 1676000 15776000 16522000 387000 455000 2000000 787000 19592000 21989000 2239000 2818000 241000 344000 108000 108000 22180000 25259000 597000 1762000 1469000 1618000 1156000 1151000 4683000 4238000 258000 257000 16000 64000 16000 64000 1260000 1124000 9439000 10214000 1193000 1856000 10632000 12070000 0.0001 0.0001 5000000 5000000 0 0 0 0 0.0001 0.0001 50000000 50000000 17579089 17579089 17561612 17561612 2000 2000 38886000 38886000 -27300000 -25659000 17477 17477 40000 40000 11548000 13189000 22180000 25259000 4660000 5587000 6434000 9777000 2828000 4112000 5005000 7548000 1832000 1475000 1429000 2229000 264000 310000 494000 642000 195000 338000 415000 684000 913000 1137000 2040000 2248000 1372000 1785000 2949000 3574000 460000 -310000 -1520000 -1345000 179000 126000 342000 204000 220000 221000 41000 -126000 -121000 -204000 501000 -436000 -1641000 -1549000 0.03 0.03 -0.03 -0.03 -0.09 -0.09 -0.09 -0.12 -0.12 17561612 17561612 12949550 12949550 17561612 17561612 12949550 12949550 17579089 2000 38886000 -27801000 -40000 1147000 501000 501000 17579089 2000 38886000 -27300000 -40000 11548000 17579089 2000 38886000 -25659000 -40000 13189000 -1641000 -1641000 17579089 2000 38886000 -27300000 -40000 11548000 12967027 1000 37331000 -20224000 -40000 17068000 -436000 -436000 12967027 1000 37331000 -20660000 -40000 16632000 12967027 1000 37331000 -19111000 -40000 18181000 12967027 1000 37331000 -19111000 -40000 18181000 -1549000 -1549000 -1549000 12967027 1000 37331000 -20660000 -40000 16632000 12967027 1000 37331000 -20660000 -40000 16632000 -1641000 -1549000 121000 226000 634000 1488000 2000000 -746000 2229000 -68000 -1579000 -787000 -579000 -454000 -1165000 1199000 -149000 -591000 5000 11000 -527000 -416000 190000 -2804000 18000 194000 -18000 -194000 445000 3044000 160000 47000 125000 398000 3079000 570000 81000 549000 211000 1119000 292000 <p id="xdx_803_eus-gaap--OrganizationConsolidationAndPresentationOfFinancialStatementsDisclosureAndSignificantAccountingPoliciesTextBlock_zVolmFdlRKN4" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify">NOTE 1 – ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES   The Company   Polar Power, Inc. was incorporated in the State of Washington as Polar Products, Inc. and in 1991 reincorporated in the State of California under the name Polar Power, Inc. In December 2016, Polar Power, Inc. reincorporated in the State of Delaware (the "Company", "we" or "us"). The Company designs, manufactures and sells direct current, or DC, power systems to supply reliable and low-cost energy to off-grid, bad-grid and backup power, electric vehicle ("EV") charging, and nano-grid applications. The Company's products integrate DC generator, proprietary electronic control systems, lithium batteries and solar photovoltaic ("PV") technologies to provide low operating cost and emissions for telecommunications, defense, automotive, nano-grid, EV charging and industrial markets.   Going concern   The accompanying financial statements have been prepared under the assumption that the Company will continue as a going concern. For the six months ended June 30, 2024, the Company recorded a net loss of $1,641. This factor raises substantial doubt about the Company's ability to continue as a going concern within one year after the date that the financial statements are issued. In addition, our independent registered public accounting firm, in its audit report to the financial statements included in our Annual Report on Form 10-K for the year ended December 31, 2023, expressed substantial doubt about our ability to continue as a going concern. The financial statements do not include any adjustments related to the recoverability and classification of recorded asset amounts or the amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern.   As of June 30, 2024, the Company had a cash balance of $1,119, with borrowing capacity of $643, stockholders' equity of $11,548, and working capital of $10,153. The long-term continuation of the Company's business plan is dependent upon the generation of sufficient revenues from its products to offset expenses. In the event that the Company does not generate sufficient cash flows from operations and is unable to obtain funding, the Company will be forced to delay, reduce, or eliminate some or all of its discretionary spending, which could adversely affect the Company's business prospects, ability to meet long-term liquidity needs or ability to continue operations.   Impact of inflation   The continuing impact of the higher inflation, the actions by the Federal Reserve to address inflation, most notably sustained increases in interest rates, and rising energy prices create uncertainty about the future economic environment which will continue to evolve and, we believe, has impacted the Company's business in 2023 and may continue to impact business in 2024. The implications of higher government deficits and debt, tighter monetary policy, and potentially higher long-term interest rates may drive a higher cost of capital for the business and an increase in the Company's operating expenses.   Basis of Presentation of Unaudited Financial Information   The unaudited condensed financial statements of the Company for the three and six months ended June 30, 2024 and 2023 have been prepared in accordance with accounting principles generally accepted in the U.S. ("GAAP") for interim financial information and pursuant to the requirements for reporting on Form 10-Q and Regulation S-K for scaled disclosures for smaller reporting companies. Accordingly, they do not include all the information and footnotes required by GAAP for complete financial statements. However, such information reflects all adjustments (consisting solely of normal recurring adjustments), which are, in the opinion of management, necessary for the fair presentation of the Company's financial position and results of operations. Results shown for interim periods are not necessarily indicative of the results to be obtained for a full fiscal year. The balance sheet information as of December 31, 2023 was derived from the audited financial statements included in the Company's financial statements as of and for the years ended December 31, 2023 and 2022 contained in the Company's Annual Report on Form 10-K filed with the Securities and Exchange Commission, or the SEC, on April 1, 2024. These financial statements should be read in conjunction with that report.   Estimates   The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Material estimates relate to the assumptions made in determining estimates for credit loss reserves for accounts receivable, assumptions used in valuing inventories at net realizable value, impairment testing of recorded long-term assets, the realizability of deferred tax assets and the related valuation allowance, accruals for warranty reserves, accruals for potential liabilities, assumptions made in valuing stock instruments issued for services, and assumptions used in the determination of the Company's liquidity. Actual results may differ from those estimates.   Revenue Recognition   The Company recognizes revenue in accordance with Accounting Standards Codification ("ASC") 606, Revenue from Contracts with Customers ("ASC 606").   Substantially all of the Company's revenue is derived from product sales. Product revenue is recognized when performance obligations under the terms of a contract are satisfied, which occurs for the Company upon shipment or delivery of products or services to its customers based on written sales terms, which is also when control is transferred. Revenue is measured as the amount of consideration the Company expects to receive in exchange for transferring the products or services to a customer. The Company determines whether delivery has occurred based on when title transfers and the risks and rewards of ownership have transferred to the customer, which usually occurs when the Company places the product with the customer's carrier or delivers the product to a customer's location. The Company regularly reviews its customers' financial positions to ensure that collectability is reasonably assured.   The Company also recognizes revenues from engineering services, technical support, and sale of accessories that support the Company's direct current, or DC, power systems. Revenue is recognized when transfer of control to the customer has been made and the Company's performance obligation has been fulfilled. The Company's revenue from engineering services, technical support services, and product accessories are clearly defined in each transaction with its customers and have not been significant to date.   The Company also recognizes revenues from the rental of equipment. The Company's rental revenues have not been significant to date and have accounted for less than one percent of total revenues for the three-month and six months ended June 30, 2024 and 2023. The Company's rental contracts are fixed price contracts for fixed durations of time and include freight and delivery charges and are recognized on a straight-line basis over the rental period.   Disaggregation of Net Sales   <p id="xdx_897_eus-gaap--

DisaggregationOfRevenueTableTextBlock_zMUkMy5i8UXe" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify; text-indent: 0.5in">The following table shows the Company's disaggregated net sales by product type: SCHEDULE OF DISAGGREGATED NET SALES <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="display: none; vertical-align: bottom"> <td> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_492_20240401__20240630_ztETp6VnPSLi" style="border-bottom: Black 1.5pt solid; text-align: center"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_494_20230401__20230630_z4z7IsggeAP6" style="border-bottom: Black 1.5pt solid; text-align: center"> </td><td style="padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="6" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Three months ended
 June 30,</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">2024</td><td> </td><td> </td><td style="text-align: right">31</td><td> </td><td> </td><td>

-TelecommunicationsMember_zf1bOBsCCK17" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 60%">Telecommunications</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 16%; text-align: right">5,703</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 16%; text-align: right">9,400</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_403_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_hsrt--MajorCustomersAxis__custom--GovernmentAndMilitaryMember_zvy8QZCnek4" style="vertical-align: bottom; background-color: White"> <td>Government/Military</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">622</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">324</td><td style="text-align: left"> </td></tr> <tr id="xdx_404_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_hsrt--MajorCustomersAxis__custom--MarineMember_zRUaFgPp46O1" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Marine</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">51</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">28</td><td style="text-align: left"> </td></tr> <tr id="xdx_401_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_hsrt--MajorCustomersAxis__custom--OtherMember_zLs5UOlESRTl" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Other (backup DC power to various industries)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">58</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">25</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_40A_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_zD2LeNacurCl" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 2.5pt">Total net sales</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">6,434</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td><td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">9,777</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>   <p id="xdx_892_eus-gaap--ScheduleOfRevenuesFromExternalCustomersAndLongLivedAssetsByGeographicalAreasTableTextBlock_zZYoDru3pN15" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify; text-indent: 0.5in">The following tables shows the Company's net sales by the respective geographical regions of our customers: SCHEDULE OF NET SALES BY GEOGRAPHICAL REGIONS <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="display: none; vertical-align: bottom"> <td> </td><td style="font-weight: bold"> </td> <td colspan="2" id="xdx_496_20240401__20240630_zZNQN9o93qUk" style="font-weight: bold; text-align: center">2024</td><td style="font-weight: bold"> </td><td style="font-weight: bold"> </td> <td colspan="2" id="xdx_493_20230401__20230630_z9WcOAJOcLZf" style="font-weight: bold; text-align: center">2023</td><td style="font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold"> </td> <td colspan="6" style="font-weight: bold; text-align: center">Three months ended</td><td style="font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="6" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">June 30,</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold"> </td> <td colspan="2" style="font-weight: bold; text-align: center">2024</td><td style="font-weight: bold"> </td><td style="font-weight: bold"> </td> <td colspan="2" style="font-weight: bold; text-align: center">2023</td><td style="font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">(Unaudited)</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">(Unaudited)</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr id="xdx_409_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_hsrt--StatementGeographicalAxis__country--US_zbwlkUmrzyUg" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 60%; text-align: left">United States</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 16%; text-align: right">3,490</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 16%; text-align: right">3,947</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_408_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_hsrt--StatementGeographicalAxis__country--CA_zBYs2NuKNaH" style="vertical-align: bottom; background-color: White"> <td>Canada</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">161</td><td style="text-align: left"> </td></tr> <tr id="xdx_40A_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_hsrt--StatementGeographicalAxis__custom--SouthPacificIslandsMember_zfjr11kbMHFf" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">South Pacific Islands</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1,146</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1,453</td><td style="text-align: left"> </td></tr> <tr id="xdx_407_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_hsrt--StatementGeographicalAxis__country--ID_zU8LeL1WC57l" style="vertical-align: bottom; background-color: White"> <td>Indonesia</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">24</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_402_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_hsrt--StatementGeographicalAxis__srt--AfricaMember_zGO6JdgS1Oph" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 1.5pt">Africa</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">—</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">26</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_403_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_zGmiirSIXzK2" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 2.5pt">Total net sales</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">4,660</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">5,587</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; border-collapse: collapse; width: 100%"> <tr style="display: none; vertical-align: bottom"> <td> </td><td style="font-weight: bold"> </td> <td colspan="2" id="xdx_49D_20240101__20240630_zx0SMe8G1JXi" style="font-weight: bold; text-align: center">2024</td><td style="font-weight: bold"> </td><td style="font-weight: bold"> </td> <td colspan="2" id="xdx_49E_20230101__20230630_zREkq9SZVw4k" style="font-weight: bold; text-align: center">2023</td><td style="font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold"> </td> <td colspan="6" style="font-weight: bold; text-align: center">Six months ended</td><td style="font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="6" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">June 30,</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold"> </td> <td colspan="2" style="font-weight: bold; text-align: center">2024</td><td style="font-weight: bold"> </td><td style="font-weight: bold"> </td> <td colspan="2" style="font-weight: bold; text-align: center">2023</td><td style="font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">(Unaudited)</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">(Unaudited)</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr id="xdx_409_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_hsrt--StatementGeographicalAxis__country--US_zIVHuTI6kROc" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 60%; text-align: left">United States</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 16%; text-align: right">5,164</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 16%; text-align: right">7,011</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_408_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_hsrt--StatementGeographicalAxis__country--CA_zaRzz8UkPrW1" style="vertical-align: bottom; background-color: White"> <td>Canada</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">162</td><td style="text-align: left"> </td></tr> <tr id="xdx_409_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_hsrt--StatementGeographicalAxis__custom--SouthPacificIslandsMember_zcErtZh52Qxl" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">South Pacific Islands</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1,225</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">2,578</td><td style="text-align: left"> </td></tr> <tr id="xdx_407_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_hsrt--StatementGeographicalAxis__country--ID_zivmkMhjP39h" style="vertical-align: bottom; background-color: White"> <td>Indonesia</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">24</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--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_hsrt--StatementGeographicalAxis__country--JP_zy7ZVh1n7xM" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Japan</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">20</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_408_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_hsrt--StatementGeographicalAxis__custom--EuropeAndMiddleEastMember_zARRebmh1Gx" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Europe and Middle East</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1</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_402_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_hsrt--StatementGeographicalAxis__srt--AfricaMember_zOG53lCp5Djb" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 1.5pt">Africa</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">—</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">26</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_403_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_zhhxGCkkL2wl" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 2.5pt">Total net sales</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">6,434</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">9,777</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>   For the three-months ended June 30, 2024 and 2023, international sales totaled $1,170 and $1,641 respectively. For the six-months ended June 30, 2024 and 2023, international sales totaled $1,269 and $<span id="xdx_902_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_c20230101__20230630__srt--StatementGeographicalAxis__custom--

InternationalSalesMember_ze1bf6zwN2Bf" title="Net sales">2,766 respectively.   Inventories   Inventories are stated at the lower of cost or net realizable value, with cost determined on a first-in, first-out (“FIFO”) basis. The Company records adjustments to its inventory based on an estimated forecast of the inventory demand, taking into consideration, among others, inventory turnover, inventory quantities on hand, unfilled customer order quantities, forecasted demand, current prices, competitive pricing, and trends and performance of similar products. If the estimated net realizable value is determined to be less than the recorded cost of the inventory, the difference is recognized as a loss in the period in which it occurs. Once inventory has been written down, it creates a new cost basis for inventory that may not be subsequently written up. For the three months and six months ended June 30, 2024, and the year ended December 31, 2023, there were no write-downs of inventory.   As of June 30, 2024 and December 31, 2023, inventories consisted of the following: SCHEDULE OF INVENTORIES NET   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td style="text-align: center"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_491_20240630_z3xYY30Uo0ci" style="border-bottom: Black 1.5pt solid; text-align: center"> June 30, 2024 (unaudited) </td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_498_20231231_ziINGwUlBc5f" style="border-bottom: Black 1.5pt solid; text-align: center"> December 31, 2023 </td><td style="padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td> <td colspan="2" style="text-align: right"> </td><td> </td></tr> <tr id="xdx_407_eus-gaap--InventoryRawMaterials_iI_pn3n3_maINzhsY_zT8FQthDdMlb" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 60%; text-align: left">Raw materials</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 16%; text-align: right">13,769</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 16%; text-align: right">14,313</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_403_eus-gaap--InventoryFinishedGoods_iI_pn3n3_maINzhsY_zwV9SmVsnqlb" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Finished goods</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">2,007</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">2,209</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_409_eus-gaap--InventoryNet_iTI_pn3n3_mtINzhsY_zXgQJVu5A3Nl" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 2.5pt">Total Inventories</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">15,776</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">16,522</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>   Product Warranties   The Company provides limited warranties for parts and labor at no cost to its customers within a specified time period after the sale. As of June 30, 2024 and December 31, 2023, the Company had accrued a liability for warranty reserve of $600 and $600, respectively, which are included in other accrued liabilities in the accompanying condensed balance sheets. The following is a tabular reconciliation of the product warranty liability, excluding the deferred revenue related to the Company’s warranty coverage:</p> <p id="xdx_89C_eus-gaap--ScheduleOfProductWarrantyLiabilityTableTextBlock_z7jP0OLv1pnc" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify">SCHEDULE OF RECONCILIATION OF THE PRODUCT WARRANT LIABILITY </p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td style="border-bottom: Black 1.5pt solid">Changes in estimates for warranties</td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49C_20240101__20240630_zAXyNV3stPWi" style="border-bottom: Black 1.5pt solid; text-align: center"><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: center">Jan 30, 2024</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: center">(unaudited)</p></td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49E_20230101__20231231_zJ4lFN4luuE5" style="border-bottom: Black 1.5pt solid; text-align: center"><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: center">December 31,</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: center">2023</p></td><td style="padding-bottom: 1.5pt"> </td></tr> <tr id="xdx_40B_eus-gaap--StandardProductWarrantyAccrual_iS_pn3n3_z1E5bdP4XVL5" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 60%; text-align: left">Balance at beginning of the period</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 16%; text-align: right">600</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 16%; text-align: right">600</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_40A_eus-gaap--StandardProductWarrantyAccrualPayments_iN_pn3n3_di_zdmZAsCraAo7" style="vertical-align: bottom; background-color: White"> <td>Payments</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(138</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(469</td><td style="text-align: left">)</td></tr> <tr id="xdx_408_ecustom--StandardProductWarrantyAccrualProvision_pn3n3_zLZDYJxb0gE4" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 1.5pt">Provision for warranties</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">138</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">469</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_40E_eus-gaap--StandardProductWarrantyAccrual_iE_pn3n3_zyqKIJXEuzog" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 2.5pt">Balance at end of the period</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">600</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">600</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>   Stock-Based Compensation   The Company periodically issues stock-based compensation to officers, directors, and consultants for services rendered. Such issuances vest and expire according to terms established at the issuance date.   Stock-based payments to employees, directors, and for acquiring goods and services from nonemployees, which include grants of employee stock options, are recognized in the financial statements based on their grant date fair values in accordance with ASC 718, Compensation-Stock Compensation. Stock option grants to employees, which are generally time vested, are measured at the grant date fair value and depending on the conditions associated with the vesting of the award, compensation cost is recognized on a straight-line or graded basis over the vesting period. Recognition of compensation expense for non-employees is in the same period and manner as if the Company had paid cash for the services. The fair value of stock options granted is estimated using the Black-Scholes option-pricing model, which uses certain assumptions related to risk-free interest rates, expected volatility, expected life, and future dividends. The assumptions used in the Black-Scholes option pricing model could materially affect compensation expense recorded in future periods.   Income Taxes   During the three months and six months ended June 30, 2024 and 2023, the Company did not record any provision for income taxes, as the Company incurred losses for income tax reporting during such periods.   The Company accounts for income taxes using the asset and liability method whereby deferred tax assets are recognized for deductible temporary differences, and deferred tax liabilities are recognized for taxable temporary differences. The Company has recorded a full valuation allowance against its deferred tax assets as the Company currently believes it is more likely than not that the deferred tax assets will not be realized.   Financial Assets and Liabilities Measured at Fair Value   <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify; text-indent:

0.5in">The Company uses various inputs in determining the fair value of its investments and measures these assets on a recurring basis. Financial assets recorded at fair value in the balance sheets are categorized by the level of objectivity associated with the inputs used to measure their fair value.   Authoritative guidance provided by the Financial Accounting Standards Board ("FASB") defines the following levels directly related to the amount of subjectivity associated with the inputs to fair valuation of these financial assets: <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse"> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.5in"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.5in">Level 1</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Quoted prices in active markets for identical assets or liabilities.</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify"> </td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif">Level 2</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Inputs, other than the quoted prices in active markets, that is observable either directly or indirectly.</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify"> </td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif">Level 3</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Unobservable inputs based on the Company's assumptions.</td></tr> </table>   The carrying amounts of certain financial assets and liabilities, such as cash and cash equivalents, accounts receivable and accounts payable, approximate their fair values because of the short maturity of these instruments. The carrying values of the line of credit and notes payable approximate their fair values since the interest rates on these obligations are based on prevailing market interest rates.   Concentrations   Revenues. For the three months ended June 30, 2024, and June 30, 2022, sales to telecommunications customers accounted for <span id="xdx_90D_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20240401__20240630__srt--ProductOrServiceAxis__custom--SalesToTelecommunicationsCustomersMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--RevenueFromContractWithCustomerMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--RevenueFromRightsConcentrationRiskMember_zIM2V9YD29Hh" title="Concentration risk">95% and <span id="xdx_905_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20230401__20230630__srt--ProductOrServiceAxis__custom--SalesToTelecommunicationsCustomersMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--RevenueFromContractWithCustomerMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--RevenueFromRightsConcentrationRiskMember_zIv17xob6dq1" title="Concentration risk">97% of total revenues, respectively. Sales to international customers accounted for <span id="xdx_90C_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20240401__20240630__srt--ProductOrServiceAxis__custom--SalesToInternationalCustomersMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--RevenueFromContractWithCustomerMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--RevenueFromRightsConcentrationRiskMember_zpvU6cXqsWFl" title="Concentration risk">25% and <span id="xdx_904_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20230401__20230630__srt--ProductOrServiceAxis__custom--SalesToInternationalCustomersMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--RevenueFromContractWithCustomerMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--RevenueFromRightsConcentrationRiskMember_zEDJseGigHV1" title="Concentration risk">29% of total revenues, respectively. The Company's three largest customers during the three months ended June 30, 2024, generated <span id="xdx_90A_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20240401__20240630__srt--MajorCustomersAxis__custom--LargestCustomerOneMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--RevenueFromContractWithCustomerMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--RevenueFromRightsConcentrationRiskMember_zaWEWGR6jPo1" title="Concentration risk">40%, <span id="xdx_907_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20240401__20240630__srt--MajorCustomersAxis__custom--LargestCustomerTwoMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--RevenueFromContractWithCustomerMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--RevenueFromRightsConcentrationRiskMember_zykiW94Y1b21" title="Concentration risk">27%, and <span id="xdx_90F_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20240401__20240630__srt--MajorCustomersAxis__custom--LargestCustomerThreeMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--RevenueFromContractWithCustomerMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--RevenueFromRightsConcentrationRiskMember_z9bmlWZEOaxd" title="Concentration risk">22% of total revenues, as compared to the two largest customers during the three months ended June 30, 2023, generating <span id="xdx_90B_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20230401__20230630__srt--MajorCustomersAxis__custom--LargestCustomerOneMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--RevenueFromContractWithCustomerMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--RevenueFromRightsConcentrationRiskMember_z9nbGLo1fUp" title="Concentration risk">49% and <span id="xdx_90A_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20230401__20230630__srt--MajorCustomersAxis__custom--LargestCustomerTwoMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--RevenueFromContractWithCustomerMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--RevenueFromRightsConcentrationRiskMember_zrBSl8inoZll" title="Concentration risk">26% of total net revenues. There was no other revenue from customers in excess of 10% of revenues in either period.   For the six months ended June 30, 2024, and June 30, 2023, sales to telecommunications customers accounted for <span id="xdx_90B_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20240101__20240630__srt--ProductOrServiceAxis__custom--SalesToTelecommunicationsCustomersMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--RevenueFromContractWithCustomerMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--RevenueFromRightsConcentrationRiskMember_zuA6ZBejGjl3" title="Concentration risk">89% and <span id="xdx_902_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20230101__20230630__srt--ProductOrServiceAxis__custom--SalesToTelecommunicationsCustomersMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--RevenueFromContractWithCustomerMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--RevenueFromRightsConcentrationRiskMember_zDc9eduNyruk" title="Concentration risk">96% of total revenues, respectively. For the six months ended June 30, 2024, and June 30, 2023, sales to international customers accounted for <span id="xdx_907_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20240101__20240630__srt--ProductOrServiceAxis__custom--SalesToInternationalCustomersMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--RevenueFromContractWithCustomerMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--RevenueFromRightsConcentrationRiskMember_zpNMhgHt1z81" title="Concentration risk">20% and <span id="xdx_90E_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20230101__20230630__srt--ProductOrServiceAxis__custom--SalesToInternationalCustomersMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--RevenueFromContractWithCustomerMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--RevenueFromRightsConcentrationRiskMember_zajMMPPIx6T8" title="Concentration risk">28% of total revenue, respectively. For the six months ended June 30, 2024, the Company's three largest customers generated <span id="xdx_90B_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20240101__20240630__srt--MajorCustomersAxis__custom--LargestCustomerOneMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--RevenueFromContractWithCustomerMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--RevenueFromRightsConcentrationRiskMember_zK1d65Go3MT" title="Concentration risk">42%, <span id="xdx_909_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20240101__20240630__srt--MajorCustomersAxis__custom--LargestCustomerTwoMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--RevenueFromContractWithCustomerMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--RevenueFromRightsConcentrationRiskMember_zcifuzVhZRr2" title="Concentration risk">20%, and <span id="xdx_90E_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20240101__20240630__srt--MajorCustomersAxis__custom--LargestCustomerThreeMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--RevenueFromContractWithCustomerMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--RevenueFromRightsConcentrationRiskMember_z1FRL7zxppC" title="Concentration risk">16% of total revenues, as compared to the two largest customers during the same period in 2023 generating <span id="xdx_90A_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20230101__20230630__srt--MajorCustomersAxis__custom--LargestCustomerOneMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--RevenueFromContractWithCustomerMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--RevenueFromRightsConcentrationRiskMember_zMoIMRWX18bd" title="Concentration risk">49% and <span id="xdx_902_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20230101__20230630__srt--MajorCustomersAxis__custom--LargestCustomerTwoMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--RevenueFromContractWithCustomerMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--RevenueFromRightsConcentrationRiskMember_zmidFps9S8lg" title="Concentration risk">26% of total revenues. There was no other revenue from customers in excess of 10% of revenues in either period.   Accounts receivable. At June 30, 2024, the two largest accounts receivable accounts from the Company's customers represented <span id="xdx_904_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20240101__20240630__srt--MajorCustomersAxis__custom--LargestReceivableAccountsOneMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--AccountsReceivableMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember_z88mHeJoOjS8" title="Concentration risk">80% and <span id="xdx_903_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20240101__20240630__srt--MajorCustomersAxis__custom--LargestReceivableAccountsTwoMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--AccountsReceivableMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember_zOYQs9wLgrwb" title="Concentration risk">12%, of the Company's total accounts receivable. At December 31, 2023, the Company's two largest receivable accounts represented <span id="xdx_902_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20230101__20231231__srt--MajorCustomersAxis__custom--LargestReceivableAccountsOneMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--AccountsReceivableMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember_zfdPZLNeWR49" title="Concentration risk">69% and <span id="xdx_90D_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20230101__20231231__srt--MajorCustomersAxis__custom--LargestReceivableAccountsTwoMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--AccountsReceivableMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember_zKU8V55oPtxc" title="Concentration risk">16% of the Company's total accounts receivable. There was no other customer that accounted for more than 10% of the Company's accounts receivable as of June 30, 2024 or December 31, 2023.   Accounts

payable. At June 30, 2024, accounts payable to the Company's three largest vendors represented <span id="xdx_903_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20240101__20240630__srt--MajorCustomersAxis__custom--LargestVendorsOneMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--AccountsPayableMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--SupplierConcentrationRiskMember_z31FEBujYh5a" title="Concentration risk">48%, <span id="xdx_903_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20240101__20240630__srt--MajorCustomersAxis__custom--LargestVendorsTwoMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--AccountsPayableMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember_zB2bojdbrTy1" title="Concentration risk">7% and <span id="xdx_90A_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20240101__20240630__srt--MajorCustomersAxis__custom--LargestVendorsThreeMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--AccountsPayableMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember_zzkYisvlq4G7" title="Concentration risk">5%, of the Company's accounts payable. On December 31, 2023, the three largest accounts payable accounts to the Company's vendors represented <span id="xdx_909_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20230101__20231231__srt--MajorCustomersAxis__custom--LargestVendorsOneMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--AccountsPayableMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--SupplierConcentrationRiskMember_zllFO9Gp0HJ3" title="Concentration risk">30%, <span id="xdx_907_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20230101__20231231__srt--MajorCustomersAxis__custom--LargestVendorsTwoMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--AccountsPayableMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember_zOEjk16DX8Xa" title="Concentration risk">10%, and <span id="xdx_909_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20230101__20231231__srt--MajorCustomersAxis__custom--LargestVendorsThreeMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--AccountsPayableMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember_zGIHB0sAAeMc" title="Concentration risk">5%, respectively.   Net Income (Loss) Per Share   Basic net income (loss) per share is computed by dividing net income (loss) by the weighted average number of common shares outstanding for the period. Diluted earnings per share is computed by dividing the net income applicable to common stockholders by the weighted average number of common shares outstanding plus the number of additional common shares that would have been outstanding if all dilutive potential common shares had been issued using the treasury stock method. Potential common shares are excluded from the computation when their effect is antidilutive. The dilutive effect of potentially dilutive securities is reflected in diluted net income per share if the exercise prices were lower than the average fair market value of common shares during the reporting period.   <p id="xdx_893_eus-gaap--ScheduleOfAntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareTextBlock_z5fWtKqVVRD" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify; text-indent: 0.5in">The following potentially dilutive shares were excluded from the shares used to calculate diluted earnings per share as their inclusion would be anti-dilutive: SCHEDULE OF DILUTED EARNINGS PER SHARE   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td style="text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_493_20240101__20240630_zoIQ9YG34xg1" style="border-bottom: Black 1.5pt solid; text-align: center"> June 30, 2024 </td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_492_20230101__20230630_zmb5pR52mySk" style="border-bottom: Black 1.5pt solid; text-align: center"> June 30, 2023
  </td><td style="padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: left"> </td><td> </td> <td colspan="2" style="text-align: center">(Unaudited)</td><td> </td><td> </td> <td colspan="2" style="text-align: center">(Unaudited)</td><td> </td></tr> <tr id="xdx_401_eus-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount_pid_hus-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis__us-gaap--EmployeeStockOptionMember_zr0bNJFYBfi3" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 60%; text-align: left">Options</td><td style="width: 2%; text-align: left"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 16%; text-align: right">140,000</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: 16%; text-align: right">140,000</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_404_eus-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount_pid_hus-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis__us-gaap--WarrantMember_zsSWtB6opKbi" style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 1.5pt; text-align: left">Warrants</td><td style="padding-bottom: 1.5pt; text-align: left"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">—</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">24,122</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_40A_eus-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount_pid_zmAVlI4qwv4h" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 2.5pt; text-align: left">Total</td><td style="padding-bottom: 2.5pt; text-align: left"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td style="border-bottom: Black 2.5pt double; text-align: right">140,000</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">164,122</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>   Recent Accounting Pronouncements   In September 2016, the FASB issued ASU No. 2016-13, Credit Losses - Measurement of Credit Losses on Financial Instruments ("ASC 326"). The standard significantly changes how entities will measure credit losses for most financial assets, including accounts and notes receivables. The standard will replace today's "incurred loss" approach with an "expected loss" model, under which companies will recognize allowances based on expected rather than incurred losses. Entities will apply the standard's provisions as a cumulative-effect adjustment to retained earnings as of the beginning of the first reporting period in which the guidance is effective. As a smaller reporting company, ASU 2016-13 was effective for the Company on January 1, 2023. The adoption of ASU 2016-03 did not have a material impact on the Company's results of operations, financial position, or cash flows.   In November 2023, the FASB issued ASU 2023-07, Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosure, which is intended to improve reportable segment disclosure requirements, primarily through enhanced disclosures about significant segment expense categories that are regularly provided to the chief operating decision maker and included in each reported measure of a segment's profit or loss. The update also requires all annual disclosures about a reportable segment's profit or loss and assets to be provided in interim periods and for entities with a single reportable segment to provide all the disclosures required by ASC 280, Segment Reporting, including the significant segment expense disclosures. This standard was effective for the Company on January 1, 2024. The adoption of ASU 2023-07 did not have a material impact on the Company's results of operations, financial position or cash flows.   In December 2023, the Financial Accounting Standards Board ("FASB") issued ASU 2023-09, Income Taxes (Topic 740): Improvements to Income Tax Disclosures. ASU 2023-09 requires that public business entities on an annual basis (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). ASU 2023-99 is effective for annual reporting periods beginning after December 15, 2024, with early adoption permitted. The Company does not expect that the guidance will have a material impact on our financial statements or notes to our financial statements.   The Company   Polar Power, Inc. was incorporated in the State of Washington as Polar Products, Inc. and in 1991 reincorporated in the State of California under the name Polar Power, Inc. In December 2016, Polar Power, Inc. reincorporated in the State of Delaware (the "Company", "we" or "us"). The Company designs, manufactures and sells direct current, or DC, power systems to supply reliable and low-cost energy to off-grid, bad-grid and backup power, electric vehicle ("EV") charging, and nano-grid applications. The Company's products integrate DC generator, proprietary electronic control systems, lithium batteries and solar photovoltaic ("PV") technologies to provide low operating cost and emissions for

telecommunications, defense, automotive, nano-grid, EV charging and industrial markets.   Going concern   The accompanying financial statements have been prepared under the assumption that the Company will continue as a going concern. For the six months ended June 30, 2024, the Company recorded a net loss of $1,641. This factor raises substantial doubt about the Company's ability to continue as a going concern within one year after the date that the financial statements are issued. In addition, our independent registered public accounting firm, in its audit report to the financial statements included in our Annual Report on Form 10-K for the year ended December 31, 2023, expressed substantial doubt about our ability to continue as a going concern. The financial statements do not include any adjustments related to the recoverability and classification of recorded asset amounts or the amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern.   As of June 30, 2024, the Company had a cash balance of $1,119, with borrowing capacity of $643, stockholders' equity of $11,548, and working capital of $10,153. The long-term continuation of the Company's business plan is dependent upon the generation of sufficient revenues from its products to offset expenses. In the event that the Company does not generate sufficient cash flows from operations and is unable to obtain funding, the Company will be forced to delay, reduce, or eliminate some or all of its discretionary spending, which could adversely affect the Company's business prospects, ability to meet long-term liquidity needs or ability to continue operations.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify; text-indent: 0.5in"> </p> -1641000 1119000 11548000 10153000 <p id="xdx_84F_ecustom--EffectsOfInflationPolicyTextBlock_z0bISMcKVWff" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify">Impact of inflation</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify; text-indent: 0.5in">The continuing impact of the higher inflation, the actions by the Federal Reserve to address inflation, most notably sustained increases in interest rates, and rising energy prices create uncertainty about the future economic environment which will continue to evolve and, we believe, has impacted the Company's business in 2023 and may continue to impact business in 2024. The implications of higher government deficits and debt, tighter monetary policy, and potentially higher long-term interest rates may drive a higher cost of capital for the business and an increase in the Company's operating expenses.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify"> </p> <p id="xdx_84F_eus-gaap--BasisOfAccountingPolicyPolicyTextBlock_zBHcVctGzUyk" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify">Basis of Presentation of Unaudited Financial Information</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify; text-indent: 0.5in">The unaudited condensed financial statements of the Company for the three and six months ended June 30, 2024 and 2023 have been prepared in accordance with accounting principles generally accepted in the U.S. ("GAAP") for interim financial information and pursuant to the requirements for reporting on Form 10-Q and Regulation S-K for scaled disclosures for smaller reporting companies. Accordingly, they do not include all the information and footnotes required by GAAP for complete financial statements. However, such information reflects all adjustments (consisting solely of normal recurring adjustments), which are, in the opinion of management, necessary for the fair presentation of the Company's financial position and results of operations. Results shown for interim periods are not necessarily indicative of the results to be obtained for a full fiscal year. The balance sheet information as of December 31, 2023 was derived from the audited financial statements included in the Company's financial statements as of and for the years ended December 31, 2023 and 2022 contained in the Company's Annual Report on Form 10-K filed with the Securities and Exchange Commission, or the SEC, on April 1, 2024. These financial statements should be read in conjunction with that report.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt"> </p> <p id="xdx_84B_eus-gaap--UseOfEstimates_zGJjSmKed7o2" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify">Estimates</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify; text-indent: 0.5in">The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Material estimates relate to the assumptions made in determining estimates for credit loss reserves for accounts receivable, assumptions used in valuing inventories at net realizable value, impairment testing of recorded long-term assets, the realizability of deferred tax assets and the related valuation allowance, accruals for warranty reserves, accruals for potential liabilities, assumptions made in valuing stock instruments issued for services, and assumptions used in the determination of the Company's liquidity. Actual results may differ from those estimates.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify"> </p> <p id="xdx_84F_eus-gaap--RevenueFromContractWithCustomerPolicyTextBlock_zFLL0Jt0sjUh" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify">Revenue Recognition</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify; text-indent: 0.5in">The Company recognizes revenue in accordance with Accounting Standards Codification ("ASC") 606, Revenue from Contracts with Customers ("ASC 606").</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify; background-color: white"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify; text-indent: 0.5in">Substantially all of the Company's revenue is derived from product sales. Product revenue is recognized when performance obligations under the terms of a contract are satisfied, which occurs for the Company upon shipment or delivery of products or services to its customers based on written sales terms, which is also when control is transferred. Revenue is measured as the amount of consideration the Company expects to receive in exchange for transferring the products or services to a customer. The Company determines whether delivery has occurred based on when title transfers and the risks and rewards of ownership have transferred to the customer, which usually occurs when the Company places the product with the customer's carrier or delivers the product to a customer's location. The Company regularly reviews its customers' financial positions to ensure that collectability is reasonably assured.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify; text-indent: 0.5in; background-color: white"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify; text-indent: 0.5in; background-color: white">The Company also recognizes revenues from engineering services, technical support, and sale of accessories that support the Company's direct current, or DC, power systems. Revenue is recognized when transfer of control to the customer has been made and the Company's performance obligation has been fulfilled. The Company's revenue from engineering services, technical support services, and product accessories are clearly defined in each transaction with its customers and have not been significant to date.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify; text-indent: 0.5in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify; text-indent: 0.5in; background-color: white">The Company also recognizes revenues from the rental of equipment. The Company's rental revenues have not been significant to date and have accounted for less than one percent of total revenues for the three-month and six months ended June 30, 2024 and 2023. The Company's rental contracts are fixed price contracts for fixed durations of time and include freight and delivery charges and are recognized on a straight-line basis over the rental period.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify; background-color: white"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify"><i>Disaggregation of Net Sales</i></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify"> </p> <p id="xdx_897_eus-gaap--DisaggregationOfRevenueTableTextBlock_zMUkMy5i8UXe" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify; text-indent: 0.5in">The following table shows the Company's disaggregated net sales by product type:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt">SCHEDULE OF DISAGGREGATED NET SALES </p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="display: none; vertical-align: bottom"> <td> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_492_20240401__20240630_ztETp6VnPSLi" style="border-bottom: Black 1.5pt solid; text-align: center"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_494_20230401__20230630_z4z7IsggeAP6" style="border-bottom: Black 1.5pt solid; text-align: center"> </td><td style="padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="6" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Three months ended
 June 30,</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center"><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: center">2024</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: center">(Unaudited)</p></td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center"><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: center">2023</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: center">(Unaudited)</p></td><td style="padding-bottom: 1.5pt"> </td></tr> <tr id="xdx_402_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_hsrt--ProductOrServiceAxis__custom--DCPowerSystemsMember_ziIKNfXVcLS5" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 60%; text-align: left">DC power systems</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 16%; text-align: right">4,475</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 16%; text-align: right">5,439</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_40F_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_hsrt--ProductOrServiceAxis__custom--EngineeringAndTechSupportServicesMember_zoNbd1gMmw4k" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Engineering & Tech Support Services</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">38</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">31</td><td style="text-align: left"> </td></tr> <tr id="xdx_406_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_hsrt--ProductOrServiceAxis__custom--AccessoriesMember_zyDYLUnIO8Zi" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 1.5pt">Accessories</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">147</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">117</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_409_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_zvPsbjRPLfB6" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 2.5pt">Total net sales</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">4,660</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">5,587</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify"> </p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="display: none; vertical-align: bottom"> <td style="text-align: center"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49C_20240101__20240630_zWirpVpZ0Gn9" style="border-bottom: Black 1.5pt solid; text-align: center"> </td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_495_20230101__20230630_z1teBNCTxPlg" style="border-bottom: Black 1.5pt solid; text-align: center"> </td><td style="padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: center"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="6" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Six months ended
 June 30,</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: center"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center"><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: center">2024</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: center">(Unaudited)</p></td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center"><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: center">2023</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: center">(Unaudited)</p></td><td style="padding-bottom: 1.5pt"> </td></tr> <tr id="xdx_401_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_hsrt--ProductOrServiceAxis__custom--DCPowerSystemsMember_zh2WS0cSkA68" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 60%; text-align: left">DC power systems</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 16%; text-align: right">6,041</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 16%; text-align: right">9,520</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_40F_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_hsrt--ProductOrServiceAxis__custom--EngineeringAndTechSupportServicesMember_z01mjyiSLHb4" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Engineering & Tech Support Services</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">125</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">54</td><td style="text-align: left"> </td></tr> <tr id="xdx_401_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_hsrt--ProductOrServiceAxis__custom--AccessoriesMember_zJXtIWnSTDGj" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 1.5pt">Accessories</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">268</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">203</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_409_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_zmuymNJaDa4b" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 2.5pt">Total net sales</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">6,434</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">9,777</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-indent: 0.5in">The following table shows the Company's disaggregated net sales by customer type:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt"> </p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="display: none; vertical-align: bottom"> <td> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49E_20240401__20240630_ztNvlTegAZqi" style="border-bottom: Black 1.5pt solid; text-align: center"> </td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_496_20230401__20230630_zcFKoFMQCepk" style="border-bottom: Black 1.5pt solid; text-align: center"> </td><td style="padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="6" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Three months ended
 June 30,</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center"><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: center">2024</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: center">(Unaudited)</p></td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center"><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: center">2023</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: center">(Unaudited)</p></td><td style="padding-bottom: 1.5pt"> </td></tr> <tr id="xdx_400_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_hsrt--MajorCustomersAxis__custom--TelecommunicationsMember_zv2maQv14Uph" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 60%">Telecom</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 16%; text-align: right">4,445</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: 16%; text-align: right">5,408</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_401_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_hsrt--MajorCustomersAxis__custom--GovernmentAndMilitaryMember_z8u9RpwF6d2i" style="vertical-align: bottom; background-color: White"> <td>Government/Military</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">163</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">131</td><td style="text-align: left"> </td></tr> <tr id="xdx_402_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_hsrt--MajorCustomersAxis__custom--MarineMember_zFklx8oq6k0c" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Marine</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">13</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">27</td><td style="text-align: left"> </td></tr> <tr id="xdx_40B_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_hsrt--MajorCustomersAxis__custom--OtherMember_zYo1z3248jg1" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Other (backup DC power to various industries<i>)</i></td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">39</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">21</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_40A_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_z02HRbcIF5n2" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 2.5pt">Total net sales</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">4,660</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">5,587</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify"> </p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="display: none; vertical-align: bottom"> <td style="text-align: center"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49E_20240101__20240630_ztLzVhq4Du58" style="border-bottom: Black 1.5pt solid; text-align: center"> </td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49E_20230101__20230630_zs24riuSh2K3" style="border-bottom: Black 1.5pt solid; text-align: center"> </td><td style="padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: center"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="6" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Six months ended
 June 30,</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: center"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center"><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: center">2024</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: center">(Unaudited)</p></td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center"><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: center">2023</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: center">(Unaudited)</p></td><td style="padding-bottom: 1.5pt"> </td></tr> <tr id="xdx_402_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_hsrt--MajorCustomersAxis__custom--TelecommunicationsMember_zf1bOBsCCK17" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 60%">Telecommunications</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 16%; text-align: right">5,703</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: 16%; text-align: right">9,400</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_403_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_hsrt--MajorCustomersAxis__custom--GovernmentAndMilitaryMember_zvy8QZCnek4" style="vertical-align: bottom; background-color: White"> <td>Government/Military</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">622</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">324</td><td style="text-align: left"> </td></tr> <tr id="xdx_404_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_hsrt--MajorCustomersAxis__custom--MarineMember_zRUaFgPp46O1" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Marine</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">51</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">28</td><td style="text-align: left"> </td></tr> <tr id="xdx_401_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_hsrt--MajorCustomersAxis__custom--OtherMember_zLs5UOlESRTI" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Other (backup DC power to various industries<i>)</i></td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">58</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">25</td><td style="padding-bottom: 1.5pt; 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border-collapse: collapse; width: 100%"> <tr style="display: none; vertical-align: bottom"> <td> </td><td style="font-weight: bold"> </td> <td colspan="2" id="xdx_496_20240401__20240630_zZNQN9o93qUk" style="font-weight: bold; text-align: center">2024</td><td style="font-weight: bold"> </td><td style="font-weight: bold"> </td> <td colspan="2" id="xdx_493_20230401__20230630_z9WcOAJOcLZf" style="font-weight: bold; text-align: center">2023</td><td style="font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold"> </td> <td colspan="6" style="font-weight: bold; text-align: center">Three months ended</td><td style="font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td

colspan="6" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">June 30,</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr>
<tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold"> </td> <td colspan="2" style="font-weight: bold; text-align: center">2024</td><td style="font-weight: bold"> </td><td style="font-weight: bold"> </td> <td colspan="2" style="font-weight: bold; text-align: center">2023</td><td style="font-weight: bold"> </td></tr>
<tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">(Unaudited)</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">(Unaudited)</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr>
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<tr id="xdx_403_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_zGmiirSIXzK2" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 2.5pt">Total net sales</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">4,660</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">5,587</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; border-collapse: collapse; width: 100%">
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<tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold"> </td> <td colspan="2" style="font-weight: bold; text-align: center">2024</td><td style="font-weight: bold"> </td><td style="font-weight: bold"> </td> <td colspan="2" style="font-weight: bold; text-align: center">2023</td><td style="font-weight: bold"> </td></tr>
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<tr id="xdx_409_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_hsrt--StatementGeographicalAxis__country--US_zIVIuTI6kRQc" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 60%; text-align: left">United States</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 16%; text-align: right">5,164</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 16%; text-align: right">7,011</td><td style="width: 1%; text-align: left"> </td></tr>
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</table>

For the three-months ended June 30, 2024 and 2023, international sales totaled $1,170 and $1,641 respectively. For the six-months ended June 30, 2024 and 2023, international sales totaled $1,269 and $2,766 respectively.

The following table shows the Company's disaggregated net sales by product type:
SCHEDULE OF DISAGGREGATED NET SALES
<table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%">
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<tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="6" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Three months ended
 June 30,</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr>
<tr style="vertical-align: bottom"> <td> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center"> 2024
(Unaudited) </td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center"> 2023
(Unaudited) </td><td style="padding-bottom: 1.5pt"> </td></tr>
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<tr id="xdx_406_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_hsrt--ProductOrServiceAxis__custom--AccessoriesMember_zyDYLUnIO8Zi" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 1.5pt">Accessories</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">147</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">117</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr>
<tr id="xdx_409_eus-

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 June 30,</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: center"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center"> 2024 (Unaudited) </td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center"> 2023 (Unaudited) </td><td style="padding-bottom: 1.5pt"> </td></tr> <tr id="xdx_401_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_hsrt--ProductOrServiceAxis__custom--DCPowerSystemsMember_zh2WS0cSkA68" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 60%; text-align: left">DC power systems</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 16%; text-align: right">6,041</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 16%; text-align: right">9,520</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_40F_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_hsrt--ProductOrServiceAxis__custom--EngineeringAndTechSupportServicesMember_z01mjyiSLHb4" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Engineering & Tech Support Services</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">125</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">54</td><td style="text-align: left"> </td></tr> <tr id="xdx_401_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_hsrt--ProductOrServiceAxis__custom--AccessoriesMember_zJXtlWnSTDGj" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 1.5pt">Accessories</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">268</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">203</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_409_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_zmuymNJaDa4b" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 2.5pt">Total net sales</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">6,434</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">9,777</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>   The following table shows the Company's disaggregated net sales by customer type: <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="display: none; vertical-align: bottom"> <td> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49E_20240401__20240630_ztNvlTegAZqi" style="border-bottom: Black 1.5pt solid; text-align: center"> </td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_496_20230401__20230630_zcFKoFMQCepk" style="border-bottom: Black 1.5pt solid; text-align: center"> </td><td style="padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="6" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Three months ended
 June 30,</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center"> 2024 (Unaudited) </td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center"> 2023 (Unaudited) </td><td style="padding-bottom: 1.5pt"> </td></tr> <tr id="xdx_400_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_hsrt--MajorCustomersAxis__custom--TelecommunicationsMember_zv2maQv14Uph" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 60%">Telecom</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 16%; text-align: right">4,445</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 16%; text-align: right">5,408</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_401_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_hsrt--MajorCustomersAxis__custom--GovernmentAndMilitaryMember_z8u9RpwF6d2i" style="vertical-align: bottom; background-color: White"> <td>Government/Military</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">163</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">131</td><td style="text-align: left"> </td></tr> <tr id="xdx_402_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_hsrt--MajorCustomersAxis__custom--MarineMember_zFklx8oq6k0c" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Marine</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">13</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">27</td><td style="text-align: left"> </td></tr> <tr id="xdx_40B_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_hsrt--MajorCustomersAxis__custom--OtherMember_zYo1z3248jq1" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Other (backup DC power to various industries)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">39</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">21</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_40A_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_z02HRbcIF5n2" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 2.5pt">Total net sales</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">4,660</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">5,587</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; border-collapse: collapse; width: 100%"> <tr style="display: none; vertical-align: bottom"> <td style="text-align: center"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49E_20240101__20240630_ztLzVhq4Du58" style="border-bottom: Black 1.5pt solid; text-align: center"> </td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49E_20230101__20230630_zs24riuSh2K3" style="border-bottom: Black 1.5pt solid; text-align: center"> </td><td style="padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: center"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="6" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Six months ended
 June 30,</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: center"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center"> 2024 (Unaudited) </td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center"> 2023 (Unaudited) </td><td style="padding-bottom: 1.5pt"> </td></tr> <tr id="xdx_402_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_hsrt--MajorCustomersAxis__custom--TelecommunicationsMember_zf1bOBsCCK17" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 60%">Telecommunications</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 16%; text-align: right">5,703</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 16%; text-align: right">9,400</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_403_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_hsrt--MajorCustomersAxis__custom--GovernmentAndMilitaryMember_zvy8QZCnek4" style="vertical-align: bottom; background-color: White"> <td>Government/Military</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">622</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">324</td><td style="text-align: left"> </td></tr> <tr id="xdx_404_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_hsrt--MajorCustomersAxis__custom--MarineMember_zRUaFgPp46O1" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Marine</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">51</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">28</td><td style="text-align: left"> </td></tr> <tr id="xdx_401_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_hsrt--MajorCustomersAxis__custom--OtherMember_zLs5UOlESRTI" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Other (backup DC power to various industries)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">58</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">25</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_40A_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_zD2LeNacurCl" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 2.5pt">Total net sales</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">6,434</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">9,777</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> 4475000 5439000 38000 31000 147000 117000 4660000 5587000 6041000 9520000 125000 54000 268000 203000 6434000 9777000 4445000 5408000 163000 131000 13000 27000 39000 21000 4660000 5587000 5703000 9400000 622000 324000 51000 28000 58000 25000 6434000 9777000 <p id="xdx_892_eus-gaap--ScheduleOfRevenuesFromExternalCustomersAndLongLivedAssetsByGeographicalAreasTableTextBlock_zZYoDru3pN15" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify; text-indent: 0.5in">The following tables shows the Company's net sales by the respective geographical regions of our customers: SCHEDULE OF NET SALES BY GEOGRAPHICAL REGIONS <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="display: none; vertical-align: bottom"> <td> </td><td style="font-weight: bold"> </td> <td colspan="2" id="xdx_496_20240401__20240630_zZNQN9o93qUk" style="font-weight: bold; text-align: center">2024</td><td style="font-weight: bold"> </td><td style="font-weight:

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padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">(Unaudited)</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">(Unaudited)</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr id="xdx_409_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_hsrt--StatementGeographicalAxis__country--US_zbwlkUmrzyUg" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 60%; text-align: left">United States</td><td style="width: 2%"> </td><td style="width: 1%; text-align: left">$</td><td style="width: 16%; text-align: right">3,490</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 16%; text-align: right">3,947</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_408_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_hsrt--StatementGeographicalAxis__country--CA_zBYs2NuKNaH" style="vertical-align: bottom; background-color: White"> <td>Canada</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">161</td><td style="text-align: left"> </td></tr> <tr id="xdx_40A_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_hsrt--StatementGeographicalAxis__custom--SouthPacificIslandsMember_zfjr1lkbMHFf" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">South Pacific Islands</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1,146</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1,453</td><td style="text-align: left"> </td></tr> <tr id="xdx_407_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_hsrt--StatementGeographicalAxis__country--ID_zU8LeL1WC57l" style="vertical-align: bottom; background-color: White"> <td>Indonesia</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">24</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_402_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_hsrt--StatementGeographicalAxis__srt--AfricaMember_zGO6JdgS1Oph" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 1.5pt">Africa</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">—</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">26</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_403_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_zGmiirSIXzK2" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 2.5pt">Total net sales</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">4,660</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">5,587</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; border-collapse: collapse; width: 100%"> <tr style="display: none; vertical-align: bottom"> <td> </td><td style="font-weight: bold"> </td> <td colspan="2" id="xdx_49D_20240101__20240630_zx0SMe8G1fXi" style="font-weight: bold; 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text-align: center">2023</td><td style="font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">(Unaudited)</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">(Unaudited)</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr id="xdx_409_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_hsrt--StatementGeographicalAxis__country--US_zIVHuTI6kRQc" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 60%; text-align: left">United States</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 16%; text-align: right">5,164</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 16%; text-align: right">7,011</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_408_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_hsrt--StatementGeographicalAxis__country--CA_zaRzz8UkPrW1" style="vertical-align: bottom; background-color: White"> <td>Canada</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">162</td><td style="text-align: left"> </td></tr> <tr id="xdx_409_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_hsrt--StatementGeographicalAxis__custom--SouthPacificIslandsMember_zcErtZh52Qxl" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">South Pacific Islands</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1,225</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">2,578</td><td style="text-align: left"> </td></tr> <tr id="xdx_407_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_hsrt--StatementGeographicalAxis__country--ID_zivmkMhjP39h" style="vertical-align: bottom; background-color: White"> <td>Indonesia</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">24</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--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_hsrt--StatementGeographicalAxis__country--JP_zy7ZVh1n7xM" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Japan</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">20</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_408_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_hsrt--StatementGeographicalAxis__custom--EuropeAndMiddleEastMember_zARRebmh1Gx" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Europe and Middle East</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1</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_402_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_hsrt--StatementGeographicalAxis__srt--AfricaMember_zOG53lCp5Djb" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 1.5pt">Africa</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">—</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">26</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_403_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pn3n3_zhhxGCkkL2wI" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 2.5pt">Total net sales</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">6,434</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">9,777</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> 3490000 3947000 161000 1146000 1453000 24000 26000 4660000 5587000 5164000 7011000 162000 1225000 2578000 24000 20000 1000 26000 6434000 9777000 1170000 1641000 1269000 2766000 Inventories   Inventories are stated at the lower of cost or net realizable value, with cost determined on a first-in, first-out (“FIFO”) basis. The Company records adjustments to its inventory based on an estimated forecast of the inventory demand, taking into consideration, among others, inventory turnover, inventory quantities on hand, unfilled customer order quantities, forecasted demand, current prices, competitive pricing, and trends and performance of similar products. If the estimated net realizable value is determined to be less than the recorded cost of the inventory, the difference is recognized as a loss in the period in which it occurs. Once inventory has been written down, it creates a new cost basis for inventory that may not be subsequently written up. For the three months and six months ended June 30, 2024, and the year ended December 31, 2023, there were no write-downs of inventory.   As of June 30, 2024 and December 31, 2023, inventories consisted of the following: SCHEDULE OF INVENTORIES NET <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td style="text-align: center"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_491_20240630_z3xYY30Uo0ci" style="border-bottom: Black 1.5pt solid; text-align: center"> June 30, 2024 (unaudited) </td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_498_20231231_ziNGwUlBc5f" style="border-bottom: Black 1.5pt solid; text-align: center"> December 31, 2023 </td><td style="padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td> <td colspan="2" style="text-align: right"> </td><td> </td></tr> <tr id="xdx_407_eus-gaap--InventoryRawMaterials_iI_pn3n3_maINzhsY_zT8FQthDdMlb" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 60%; text-align: left">Raw materials</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 16%; text-align: right">13,769</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 16%; text-align: right">14,313</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_403_eus-gaap--InventoryFinishedGoods_iI_pn3n3_maINzhsY_zwV9SmVsnqlb" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Finished goods</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">2,007</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">2,209</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_409_eus-gaap--InventoryNet_iTI_pn3n3_mtINzhsY_zXgOJVu5A3Nl" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 2.5pt">Total Inventories</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">15,776</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">16,522</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> <p id="xdx_8A1_z2lwrMBzMRQ2" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify"> </p> 0 0 0 <p id="xdx_898_eus-gaap--ScheduleOfInventoryCurrentTableTextBlock_zXSWaweKnGe6" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify; text-indent: 0.5in">As of June 30, 2024 and December 31, 2023, inventories consisted of the following:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify; background-color: white">SCHEDULE OF INVENTORIES NET </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 style="text-align: center"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_491_20240630_z3xYY30Uo0ci" style="border-bottom: Black 1.5pt solid; text-align: center"> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: center">June 30, 2024</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: center">(unaudited)</p></td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_498_20231231_ziINGwUlBc5f" style="border-bottom: Black 1.5pt solid; text-align: center"> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: center">December 31,</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: center">2023</p></td><td style="padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td> <td colspan="2" style="text-align: right"> </td><td> </td></tr> <tr id="xdx_407_eus-gaap--InventoryRawMaterials_iI_pn3n3_maINzhsY_zT8FQthDdMlb" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 60%; text-align: left">Raw materials</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 16%; text-align: right">13,769</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 16%; text-align: right">14,313</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_403_eus-gaap--InventoryFinishedGoods_iI_pn3n3_maINzhsY_zwV9SmVsnqlb" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Finished goods</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">2,007</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">2,209</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_409_eus-gaap--InventoryNet_iTI_pn3n3_mtINzhsY_zXgOJVu5A3Nl" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 2.5pt">Total Inventories</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">15,776</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">16,522</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> 13769000 14313000 2007000 2209000 15776000 16522000 Product Warranties   The Company provides limited warranties for parts and labor at no cost to its customers within a specified time period after the sale. As of June 30, 2024 and December 31, 2023, the Company had accrued a liability for warranty reserve of $600 and $600, respectively, which are included in other accrued liabilities in the accompanying condensed balance sheets. The following is a tabular reconciliation of the product warranty liability, excluding the deferred revenue related to the Company's warranty coverage:</p> <p id="xdx_89C_eus-gaap--ScheduleOfProductWarrantyLiabilityTableTextBlock_z7jP0OLv1pnc" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify">SCHEDULE OF RECONCILIATION OF THE PRODUCT WARRANT LIABILITY </p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td style="border-bottom: Black 1.5pt solid">Changes in estimates for warranties</td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49C_20240101__20240630_zAXyNV3stPWi" style="border-bottom: Black 1.5pt solid; text-align: center"> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: center">June 30, 2024</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: center">(unaudited)</p></td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49E_20230101__20231231_zJ4lFN4luuE5" style="border-bottom: Black 1.5pt solid; text-align: center"> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: center">December 31,</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: center">2023</p></td><td style="padding-bottom: 1.5pt"> </td></tr> <tr id="xdx_40B_eus-gaap--StandardProductWarrantyAccrual_iS_pn3n3_z1ESbdP4XVL5" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 60%; text-align: left">Balance at beginning of the period</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 16%; text-align: right">600</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 16%; text-align: right">600</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_40A_eus-gaap--StandardProductWarrantyAccrualPayments_iN_pn3n3_di_zdmZAsCraAo7" style="vertical-align: bottom; background-color: White"> <td>Payments</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(138</td><td style="text-align: left">) </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(469</td><td style="text-align: left">)</td></tr> <tr id="xdx_408_ecustom--StandardProductWarrantyAccrualProvision_pn3n3_zLZDYJxb0gE4" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 1.5pt">Provision for warranties</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">138</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">469</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_40E_eus-gaap--StandardProductWarrantyAccrual_iE_pn3n3_zyqKIJXEuzog" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 2.5pt">Balance at end of the period</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">600</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">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">600</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> <p id="xdx_8AB_z4DQR8pbJIle" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt"> </p> 600000 600000 <p id="xdx_89C_eus-gaap--ScheduleOfProductWarrantyLiabilityTableTextBlock_z7jP0OLv1pnc" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify">SCHEDULE OF RECONCILIATION OF THE PRODUCT WARRANT LIABILITY </p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td style="border-bottom: Black 1.5pt solid">Changes in estimates for warranties</td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49C_20240101__20240630_zAXyNV3stPWi" style="border-bottom: Black 1.5pt solid; text-align: center"> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: center">June 30, 2024</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: center">(unaudited)</p></td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49E_20230101__20231231_zJ4lFN4luuE5" style="border-bottom: Black 1.5pt solid; text-align: center"> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: center">December 31,</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: center">2023</p></td><td style="padding-bottom: 1.5pt"> </td></tr> <tr id="xdx_40B_eus-gaap--StandardProductWarrantyAccrual_iS_pn3n3_z1ESbdP4XVL5" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 60%; text-align: left">Balance at beginning of the period</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 16%; text-align: right">600</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 16%; text-align: right">600</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_40A_eus-gaap--StandardProductWarrantyAccrualPayments_iN_pn3n3_di_zdmZAsCraAo7" style="vertical-align: bottom; background-color: White"> <td>Payments</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(138</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(469</td><td style="text-align: left">)</td></tr> <tr id="xdx_408_ecustom--StandardProductWarrantyAccrualProvision_pn3n3_zLZDYJxb0gE4" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 1.5pt">Provision for warranties</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">138</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">469</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_40E_eus-gaap--StandardProductWarrantyAccrual_iE_pn3n3_zyqKIJXEuzog" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 2.5pt">Balance at end of the period</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">600</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">600</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> 600000 600000 138000 469000 138000 469000 600000 600000 Stock-Based Compensation   The Company periodically issues stock-based compensation to officers, directors, and consultants for services rendered. Such issuances vest and expire according to terms established at the issuance date.   Stock-based payments to employees, directors, and for acquiring goods and services from nonemployees, which include grants of employee stock options, are recognized in the financial statements based on their grant date fair values in accordance with ASC 718, Compensation-Stock Compensation. Stock option grants to employees, which are generally time vested, are measured at the grant date fair value and depending on the conditions associated with the vesting of the award, compensation cost is recognized on a straight-line or graded basis over the vesting period. Recognition of compensation expense for non-employees is in the same period and manner as if the Company had paid cash for the services. The fair value of stock options granted is estimated using the Black-Scholes option-pricing model, which uses certain assumptions related to risk-free interest rates, expected volatility, expected life, and future dividends. The assumptions used in the Black-Scholes option pricing model could materially affect compensation expense recorded in future periods.   Income Taxes   <p

style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">During the three months and six months ended June 30, 2024 and 2023, the Company did not record any provision for income taxes, as the Company incurred losses for income tax reporting during such periods.   The Company accounts for income taxes using the asset and liability method whereby deferred tax assets are recognized for deductible temporary differences, and deferred tax liabilities are recognized for taxable temporary differences. The Company has recorded a full valuation allowance against its deferred tax assets as the Company currently believes it is more likely than not that the deferred tax assets will not be realized.   Financial Assets and Liabilities Measured at Fair Value   The Company uses various inputs in determining the fair value of its investments and measures these assets on a recurring basis. Financial assets recorded at fair value in the balance sheets are categorized by the level of objectivity associated with the inputs used to measure their fair value.   Authoritative guidance provided by the Financial Accounting Standards Board ("FASB") defines the following levels directly related to the amount of subjectivity associated with the inputs to fair valuation of these financial assets: <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse"> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.5in"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.5in">Level 1</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Quoted prices in active markets for identical assets or liabilities.</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify"> </td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif">Level 2</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Inputs, other than the quoted prices in active markets, that is observable either directly or indirectly.</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify"> </td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif">Level 3</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Unobservable inputs based on the Company's assumptions.</td></tr> </table>   The carrying amounts of certain financial assets and liabilities, such as cash and cash equivalents, accounts receivable and accounts payable, approximate their fair values because of the short maturity of these instruments. The carrying values of the line of credit and notes payable approximate their fair values since the interest rates on these obligations are based on prevailing market interest rates.   Concentrations   Revenues.For the three months ended June 30, 2024, and June 30, 2022, sales to telecommunications customers accounted for <span id="xdx_90D_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20240401__20240630__srt--ProductOrServiceAxis__custom--SalesToTelecommunicationsCustomersMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--RevenueFromContractWithCustomerMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--RevenueFromRightsConcentrationRiskMember_zIM2V9YD29Hh" title="Concentration risk">95% and <span id="xdx_905_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20230401__20230630__srt--ProductOrServiceAxis__custom--SalesToTelecommunicationsCustomersMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--RevenueFromContractWithCustomerMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--RevenueFromRightsConcentrationRiskMember_zIv17xob6dq1" title="Concentration risk">97% of total revenues, respectively. Sales to international customers accounted for <span id="xdx_90C_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20240401__20240630__srt--ProductOrServiceAxis__custom--SalesToInternationalCustomersMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--RevenueFromContractWithCustomerMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--RevenueFromRightsConcentrationRiskMember_zpvU6cXgsWFl" title="Concentration risk">25% and <span id="xdx_904_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20230401__20230630__srt--ProductOrServiceAxis__custom--SalesToInternationalCustomersMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--RevenueFromContractWithCustomerMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--RevenueFromRightsConcentrationRiskMember_zEDJseGigHV1" title="Concentration risk">29% of total revenues, respectively. The Company's three largest customers during the three months ended June 30, 2024, generated <span id="xdx_90A_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20240401__20240630__srt--MajorCustomersAxis__custom--LargestCustomerOneMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--RevenueFromContractWithCustomerMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--RevenueFromRightsConcentrationRiskMember_zaWEWGR6jPo1" title="Concentration risk">40%, <span id="xdx_907_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20240401__20240630__srt--MajorCustomersAxis__custom--LargestCustomerTwoMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--RevenueFromContractWithCustomerMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--RevenueFromRightsConcentrationRiskMember_zykiW94Y1b21" title="Concentration risk">27%, and <span id="xdx_90F_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20240401__20240630__srt--MajorCustomersAxis__custom--LargestCustomerThreeMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--RevenueFromContractWithCustomerMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--RevenueFromRightsConcentrationRiskMember_z9bmlWZEOaxd" title="Concentration risk">22% of total revenues, as compared to the two largest customers during the three months ended June 30, 2023, generating <span id="xdx_90B_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20230401__20230630__srt--MajorCustomersAxis__custom--LargestCustomerOneMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--RevenueFromContractWithCustomerMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--RevenueFromRightsConcentrationRiskMember_z9nbGLo1fUp" title="Concentration risk">49% and <span id="xdx_90A_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20230401__20230630__srt--MajorCustomersAxis__custom--LargestCustomerTwoMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--RevenueFromContractWithCustomerMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--RevenueFromRightsConcentrationRiskMember_zrBSl8inoZH" title="Concentration risk">26% of total net revenues. There was no other revenue from customers in excess of 10% of revenues in either period.   For the six months ended June 30, 2024, and June 30, 2023, sales to telecommunications customers accounted for <span id="xdx_90B_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20240101__20240630__srt--ProductOrServiceAxis__custom--SalesToTelecommunicationsCustomersMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--RevenueFromContractWithCustomerMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--RevenueFromRightsConcentrationRiskMember_zuA6ZBejGjl3" title="Concentration risk">89% and <span id="xdx_902_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20230101__20230630__srt--ProductOrServiceAxis__custom--SalesToTelecommunicationsCustomersMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--RevenueFromContractWithCustomerMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--RevenueFromRightsConcentrationRiskMember_zDc9eduNyruk" title="Concentration risk">96% of total revenues, respectively. For the six months ended June 30, 2024, and June 30, 2023, sales to international customers accounted for <span id="xdx_907_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20240101__20240630__srt--ProductOrServiceAxis__custom--SalesToInternationalCustomersMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--RevenueFromContractWithCustomerMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--RevenueFromRightsConcentrationRiskMember_zpNMhgHt1z81" title="Concentration risk">20% and <span id="xdx_90E_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20230101__20230630__srt--ProductOrServiceAxis__custom--SalesToInternationalCustomersMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--RevenueFromContractWithCustomerMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--RevenueFromRightsConcentrationRiskMember_zajMMPPIx6T8" title="Concentration risk">28% of total revenue, respectively. For the six months ended June 30, 2024, the Company's three largest customers generated <span id="xdx_90B_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20240101__20240630__srt--MajorCustomersAxis__custom--LargestCustomerOneMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--RevenueFromContractWithCustomerMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--RevenueFromRightsConcentrationRiskMember_zK1d65Go3MT" title="Concentration risk">42%, <span id="xdx_909_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20240101__20240630__srt--MajorCustomersAxis__custom--LargestCustomerTwoMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--RevenueFromContractWithCustomerMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--RevenueFromRightsConcentrationRiskMember_zciJuzVhZRr2" title="Concentration risk">20%, and <span id="xdx_90E_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20240101__20240630__srt--MajorCustomersAxis__custom--LargestCustomerThreeMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--RevenueFromContractWithCustomerMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--RevenueFromRightsConcentrationRiskMember_z1FRL7zxppC" title="Concentration risk">16% of total revenues, as compared to the two largest customers during the same period in 2023 generating <span id="xdx_90A_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20230101__20230630__srt--MajorCustomersAxis__custom--LargestCustomerOneMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--RevenueFromContractWithCustomerMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--RevenueFromRightsConcentrationRiskMember_zMoIMRWX18bd" title="Concentration risk">49% and <span id="xdx_902_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20230101__20230630__srt--MajorCustomersAxis__custom--LargestCustomerTwoMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--RevenueFromContractWithCustomerMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--RevenueFromRightsConcentrationRiskMember_zmidFps9S8lg" title="Concentration risk">26% of total revenues. There was no other revenue from customers in excess of 10% of revenues in either period.   Accounts receivable. At June 30, 2024, the two largest accounts receivable accounts from the Company's customers represented <span id="xdx_904_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20240101__20240630__srt--

MajorCustomersAxis__custom--LargestReceivableAccountsOneMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--AccountsReceivableMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember_z88mHeJoOjS8" title="Concentration risk">80% and <span id="xdx_903_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20240101__20240630__srt--MajorCustomersAxis__custom--LargestReceivableAccountsTwoMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--AccountsReceivableMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember_zOYQs9wLgrwb" title="Concentration risk">12%, of the Company's total accounts receivable. At December 31, 2023, the Company's two largest receivable accounts represented <span id="xdx_902_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20230101__20231231__srt--MajorCustomersAxis__custom--LargestReceivableAccountsOneMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--AccountsReceivableMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember_zfdPZLNeWR49" title="Concentration risk">69% and <span id="xdx_90D_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20230101__20231231__srt--MajorCustomersAxis__custom--LargestReceivableAccountsTwoMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--AccountsReceivableMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember_zKU8Y55oPtxc" title="Concentration risk">16% of the Company's total accounts receivable. There was no other customer that accounted for more than 10% of the Company's accounts receivable as of June 30, 2024 or December 31, 2023.   Accounts payable. At June 30, 2024, accounts payable to the Company's three largest vendors represented <span id="xdx_903_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20240101__20240630__srt--MajorCustomersAxis__custom--LargestVendorsOneMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--AccountsPayableMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--SupplierConcentrationRiskMember_z31FEBujYh5a" title="Concentration risk">48%, <span id="xdx_903_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20240101__20240630__srt--MajorCustomersAxis__custom--LargestVendorsTwoMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--AccountsPayableMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember_zB2bojdbrTy1" title="Concentration risk">7% and <span id="xdx_90A_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20240101__20240630__srt--MajorCustomersAxis__custom--LargestVendorsThreeMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--AccountsPayableMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember_zzkYisvlq4G7" title="Concentration risk">5%, of the Company's accounts payable. On December 31, 2023, the three largest accounts payable accounts to the Company's vendors represented <span id="xdx_909_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20230101__20231231__srt--MajorCustomersAxis__custom--LargestVendorsOneMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--AccountsPayableMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--SupplierConcentrationRiskMember_zllFO9Gp0HJ3" title="Concentration risk">30%, <span id="xdx_907_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20230101__20231231__srt--MajorCustomersAxis__custom--LargestVendorsTwoMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--AccountsPayableMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember_zOEjk16DX8Xa" title="Concentration risk">10%, and <span id="xdx_909_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20230101__20231231__srt--MajorCustomersAxis__custom--LargestVendorsThreeMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--AccountsPayableMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember_zGIHB0sAAeMc" title="Concentration risk">5%, respectively.   0.95 0.97 0.25 0.29 0.40 0.27 0.22 0.49 0.26 0.89 0.96 0.20 0.28 0.42 0.20 0.16 0.49 0.26 0.80 0.12 0.69 0.16 0.48 0.07 0.05 0.30 0.10 0.05 Net Income (Loss) Per Share   Basic net income (loss) per share is computed by dividing net income (loss) by the weighted average number of common shares outstanding for the period. Diluted earnings per share is computed by dividing the net income applicable to common stockholders by the weighted average number of common shares outstanding plus the number of additional common shares that would have been outstanding if all dilutive potential common shares had been issued using the treasury stock method. Potential common shares are excluded from the computation when their effect is antidilutive. The dilutive effect of potentially dilutive securities is reflected in diluted net income per share if the exercise prices were lower than the average fair market value of common shares during the reporting period.   <p id="xdx_893_eus-gaap--ScheduleOfAntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareTextBlock_z5fWtKqVVRD" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify; text-indent: 0.5in">The following potentially dilutive shares were excluded from the shares used to calculate diluted earnings per share as their inclusion would be anti-dilutive: SCHEDULE OF DILUTED EARNINGS PER SHARE   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td style="text-align: left"> </td><td style="padding-bottom: 1.5pt">   </td> <td colspan="2" id="xdx_493_20240101__20240630_zoIQ9YG34xg1" style="border-bottom: Black 1.5pt solid; text-align: center"> June 30, 2024   </td><td style="padding-bottom: 1.5pt">   </td> <td style="padding-bottom: 1.5pt">   </td> <td colspan="2" id="xdx_492_20230101__20230630_zmb5pR52mySk" style="border-bottom: Black 1.5pt solid; text-align: center"> June 30, 2023
  </td><td style="padding-bottom: 1.5pt">   </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: left">   </td><td> </td> <td colspan="2" style="text-align: center">(Unaudited)</td><td> </td><td> </td> <td colspan="2" style="text-align: center">(Unaudited)</td><td> </td></tr> <tr id="xdx_401_eus-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount_pid_hus-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis__us-gaap--EmployeeStockOptionMember_zr0bNJfYBfi3" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 60%; text-align: left">Options</td><td style="width: 2%; text-align: left">   </td> <td style="width: 1%; text-align: left">   </td><td style="width: 16%; text-align: right"> 140,000</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: 16%; text-align: right">140,000</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_404_eus-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount_pid_hus-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis__us-gaap--WarrantMember_zsSWtB6opKbi" style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 1.5pt; text-align: left">Warrants </td><td style="padding-bottom: 1.5pt; text-align: left"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">—</td><td style="padding-bottom: 1.5pt; text-align: left">   </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">24,122</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_40A_eus-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount_pid_zmAVlH4qwv4h" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 2.5pt; text-align: left">Total</td><td style="padding-bottom: 2.5pt; text-align: left"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td style="border-bottom: Black 2.5pt double; text-align: right">140,000</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">164,122</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>   <p id="xdx_893_eus-gaap--ScheduleOfAntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareTextBlock_z5fWtKqVVRD" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify; text-indent: 0.5in">The following potentially dilutive shares were excluded from the shares used to calculate diluted earnings per share as their inclusion would be anti-dilutive: SCHEDULE OF DILUTED EARNINGS PER SHARE   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td style="text-align: left"> </td><td style="padding-bottom: 1.5pt">   </td> <td colspan="2" id="xdx_493_20240101__20240630_zoIQ9YG34xg1" style="border-bottom: Black 1.5pt solid; text-align: center"> June 30, 2024   </td><td style="padding-bottom: 1.5pt">   </td> <td colspan="2" id="xdx_492_20230101__20230630_zmb5pR52mySk" style="border-bottom: Black 1.5pt solid; text-align: center"> June 30, 2023
  </td><td style="padding-bottom: 1.5pt">   </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: left">   </td><td> </td> <td colspan="2" style="text-align: center">(Unaudited)</td><td> </td><td> </td> <td colspan="2" style="text-align:

center">(Unaudited)</td><td> </td></tr> <tr id="xdx_401_eus-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount_pid_hus-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis__us-gaap--EmployeeStockOptionMember_zr0bNJfYBfi3" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 60%; text-align: left">Options</td><td style="width: 2%; text-align: left"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 16%; text-align: right">140,000</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: 16%; text-align: right">140,000</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_404_eus-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount_pid_hus-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis__us-gaap--WarrantMember_zsSWtB6opKbi" style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 1.5pt; text-align: left">Warrants</td><td style="padding-bottom: 1.5pt; text-align: left"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">—</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">24,122</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_40A_eus-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount_pid_zmAVlI4qwv4h" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 2.5pt; text-align: left">Total</td><td style="padding-bottom: 2.5pt; text-align: left"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td style="border-bottom: Black 2.5pt double; text-align: right">140,000</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">164,122</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> 140000 140000 24122 140000 164122 Recent Accounting Pronouncements   In September 2016, the FASB issued ASU No. 2016-13, Credit Losses - Measurement of Credit Losses on Financial Instruments (“ASC 326”). The standard significantly changes how entities will measure credit losses for most financial assets, including accounts and notes receivables. The standard will replace today’s “incurred loss” approach with an “expected loss” model, under which companies will recognize allowances based on expected rather than incurred losses. Entities will apply the standard’s provisions as a cumulative-effect adjustment to retained earnings as of the beginning of the first reporting period in which the guidance is effective. As a smaller reporting company, ASU 2016-13 was effective for the Company on January 1, 2023. The adoption of ASU 2016-03 did not have a material impact on the Company’s results of operations, financial position, or cash flows.   In November 2023, the FASB issued ASU 2023-07, Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosure, which is intended to improve reportable segment disclosure requirements, primarily through enhanced disclosures about significant segment expense categories that are regularly provided to the chief operating decision maker and included in each reported measure of a segment’s profit or loss. The update also requires all annual disclosures about a reportable segment’s profit or loss and assets to be provided in interim periods and for entities with a single reportable segment to provide all the disclosures required by ASC 280, Segment Reporting, including the significant segment expense disclosures. This standard was effective for the Company on January 1, 2024. The adoption of ASU 2023-07 did not have a material impact on the Company’s results of operations, financial position or cash flows.   In December 2023, the Financial Accounting Standards Board (“FASB”) issued ASU 2023-09, Income Taxes (Topic 740): Improvements to Income Tax Disclosures. ASU 2023-09 requires that public business entities on an annual basis (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). ASU 2023-99 is effective for annual reporting periods beginning after December 15, 2024, with early adoption permitted. The Company does not expect that the guidance will have a material impact on our financial statements or notes to our financial statements. NOTE 2 - PROPERTY AND EQUIPMENT   Property and equipment consist of the following: SCHEDULE OF PROPERTY AND EQUIPMENT <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 style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_492_20240630_zuNIFOM9kJ68" style="border-bottom: Black 1.5pt solid; text-align: center"> June 30, 2024 (Unaudited) </td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td><td colspan="2" id="xdx_497_20231231_zSPWK5z0LLMi" style="border-bottom: Black 1.5pt solid; text-align: center"> December 31, 2023 </td><td style="padding-bottom: 1.5pt"> </td></tr> <tr id="xdx_40F_eus-gaap--PropertyPlantAndEquipmentGross_iI_pn3n3_hus-gaap--PropertyPlantAndEquipmentByTypeAxis__us-gaap--FurnitureAndFixturesMember_maPPAENzIkg_zLWKV7y2HaJ9" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 60%; text-align: left">Production tooling, jigs, fixtures</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 16%; text-align: right">71</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 16%; text-align: right">71</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_403_eus-gaap--PropertyPlantAndEquipmentGross_iI_pn3n3_hus-gaap--PropertyPlantAndEquipmentByTypeAxis__us-gaap--MachineryAndEquipmentMember_maPPAENzIkg_zTu4gwJGnIZj" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Shop equipment and machinery</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">3,583</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">3,565</td><td style="text-align: left"> </td></tr> <tr id="xdx_407_eus-gaap--PropertyPlantAndEquipmentGross_iI_pn3n3_hus-gaap--PropertyPlantAndEquipmentByTypeAxis__us-gaap--VehiclesMember_maPPAENzIkg_zH14F79gLET7" style="vertical-align: bottom; 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background-color: rgb(204,238,255)"> <td style="text-align: left">Office equipment</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">185</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">185</td><td style="text-align: left"> </td></tr> <tr id="xdx_40F_eus-gaap--PropertyPlantAndEquipmentGross_iI_pn3n3_hus-gaap--PropertyPlantAndEquipmentByTypeAxis__us-gaap--SoftwareDevelopmentMember_maPPAENzIkg_zPESQupCPsK9" style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 1.5pt">Software</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">106</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; 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text-align: left"> </td></tr> </table>   Depreciation and amortization expense on property and equipment for the three months ended June 30, 2024 and 2023 was $55 and $110, respectively. During the three months ended June 30, 2024 and 2023, $53 and $125, respectively, of the depreciation expense was included in cost of sales.   Depreciation and amortization expense on property and

equipment for the six months ended June 30, 2024 and 2023 was $121 and $226, respectively. During the six months ended June 30, 2024 and 2023, $116 and $220, respectively, of the depreciation expense was included in cost of sales.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify"> </p> <p id="xdx_895_eus-gaap--PropertyPlantAndEquipmentTextBlock_zLESsDH0lk8f" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify; text-indent: 0.5in">Property and equipment consist of the following:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify; text-indent: 0.5in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify">SCHEDULE OF PROPERTY AND EQUIPMENT </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 style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_492_20240630_zuNIFOM9kf68" style="border-bottom: Black 1.5pt solid; 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The notes have relatively similar terms, are unsecured, accrue interest at 1% per annum, are due over a period of 12 months with payments becoming due between 5 to 7 months after issuances of the notes, and no prepayment penalties. As of June 30, 2024, the first note was renewed for another twelve months and the aggregate outstanding balance of the loans is $258, with $72 due in August 2024, $28 due in October 2024, and $160 due in April 2025.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify"> </p> 260000 0.01 P5Y P7Y 258000 72000 28000 160000 <p id="xdx_80C_eus-gaap--LongTermDebtTextBlock_hus-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_zwINebb7uD3" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify">NOTE 4 - NOTES PAYABLE</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify"> </p> <p id="xdx_89D_eus-gaap--ScheduleOfDebtTableTextBlock_hus-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_zWGCsfldqyL1" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify; text-indent: 0.5in">Notes payable consist of the following:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify; text-indent: 0.5in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify; text-indent: 0.5in">SCHEDULE OF NOTES PAYABLE</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 style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_491_20240630__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_zHZwC6ebojcf" style="border-bottom: Black 1.5pt solid; text-align: center"><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: center">June 30, 2024</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: center">(Unaudited)</p></td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49D_20231231__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_zf7dsJ6Sn3f4" style="border-bottom: Black 1.5pt solid; text-align: center"><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: center">December 31,</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: center">2023</p></td><td style="padding-bottom: 1.5pt"> </td></tr> <tr id="xdx_409_eus-gaap--NotesPayable_iI_pn3n3_zMlBCyRJqFr8" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 60%; text-align: left">Total Equipment Notes Payable</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 16%; text-align: right">16</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 16%; text-align: right">64</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_40E_eus-gaap--NotesPayableCurrent_iNI_pn3n3_di_zvQZn9GkGgL6" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Less current portion</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(16</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(64</td><td style="padding-bottom: 1.5pt; text-align: left">)</td></tr> <tr id="xdx_404_eus-gaap--LongTermNotesPayable_iI_pn3n3_d0_zVsElvVnMzPl" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 2.5pt">Notes Payable, Noncurrent portion</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">—</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">—</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>   The Company has entered into several financing agreements for the purchase of equipment in prior years. The terms of these financing arrangements are for a term of <span id="xdx_907_eus-gaap--DebtInstrumentTerm_dtY_c20240101__20240630__srt--RangeAxis__srt--

MinimumMember__us-gaap--PropertyPlantAndEquipmentByTypeAxis__us-gaap--EquipmentMember__us-gaap--TypeOfArrangementAxis__custom--SeveralFinancingAgreementsMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_zAzHyLc0RRUb" title="Debt term">2 years to 5 years, with interest rates ranging from 1.9% to 6.9% per annum, secured by the purchased equipment, and mature between September 2023 and July 2024. The aggregate monthly payments of principal and interest of the outstanding notes payable as of June 30, 2024 is approximately $8.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify; text-indent: 0.5in"> </p> <p id="xdx_89D_eus-gaap--ScheduleOfDebtTableTextBlock_hus-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_zWGCsfldqyL1" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify; text-indent: 0.5in">Notes payable consist of the following:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify; text-indent: 0.5in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify; text-indent: 0.5in">SCHEDULE OF NOTES PAYABLE </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 style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_491_20240630__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_zHZwC6ebojcF" style="border-bottom: Black 1.5pt solid; text-align: center"><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: center">June 30, 2024</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: center">(Unaudited)</p></td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49D_20231231__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_zf7dsJ6Sn3f4" style="border-bottom: Black 1.5pt solid; text-align: center"><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: center">December 31,</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: center">2023</p></td><td style="padding-bottom: 1.5pt"> </td></tr> <tr id="xdx_409_eus-gaap--NotesPayable_iI_pn3n3_zMlBCyRJqFr8" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 60%; text-align: left">Total Equipment Notes Payable</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 16%; text-align: right">16</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 16%; text-align: right">64</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_40E_eus-gaap--NotesPayableCurrent_iNI_pn3n3_di_zvQZn9GkGgL6" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Less current portion</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(16</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(64</td><td style="padding-bottom: 1.5pt; text-align: left">)</td></tr> <tr id="xdx_404_eus-gaap--LongTermNotesPayable_iI_pn3n3_d0_zVsElvVnMzPl" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 2.5pt">Notes Payable, Noncurrent portion</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">—</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">—</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> 16000 64000 16000 64000 0 0 P2Y P5Y 0.019 0.069 mature between September 2023 and July 2024 8000 NOTE 5 - LINE OF CREDIT   Credit Facility   Effective September 30, 2020, the Company entered into a Loan and Security Agreement (the “Loan Agreement”) with Pinnacle Bank (“Pinnacle”). The Loan Agreement, as amended, provides for a revolving credit facility under which Pinnacle may make advances to the Company up to $<span id="xdx_90E_eus-gaap--LineOfCreditFacilityMaximumBorrowingCapacity_iI_c20200930__us-gaap--CreditFacilityAxis__custom--PinnacleBankMember__us-gaap--TypeOfArrangementAxis__custom--LoanAndSecurityAgreementMember_zl69Lb91JLGi" title="Line of credit facility maximum borrowing capacity">7,500, subject to certain limitations and adjustments, of up to <span id="xdx_90E_eus-gaap--LineOfCreditFacilityDescription_c20200930__20200930__us-gaap--TypeOfArrangementAxis__custom--LoanAndSecurityAgreementMember__us-gaap--CreditFacilityAxis__custom--PinnacleBankMember_ztXF74xo4d7i" title="Line of credit facility description">(a) 85% of the aggregate net face amount of the Company’s accounts receivable and other contract rights and receivables, plus (b) the lesser of (i) 40% of the aggregate eligible inventory value of eligible inventory or (ii) $4.0 million, plus (c) up to $146 collateralized by certain equipment. The Loan Agreement expires on <span id="xdx_908_eus-gaap--LineOfCreditFacilityExpirationDate1_c20200930__20200930__us-gaap--CreditFacilityAxis__custom--PinnacleBankMember__us-gaap--TypeOfArrangementAxis__custom--LoanAndSecurityAgreementMember_zk6tQ5kitUL7" title="Line of credit facility, expiration date">September 30, 2024.   At December 31, 2023, the outstanding balance under the line of credit was $<span id="xdx_905_eus-gaap--LineOfCredit_iI_pn3n3_c20231231__us-gaap--CreditFacilityAxis__custom--PinnacleBankMember__us-gaap--TypeOfArrangementAxis__custom--LoanAndSecurityAgreementMember_zIwPV7kCmnO" title="Line of credit">4,238. During the six months ended June 30, 2024, the Company advanced an aggregate of $<span id="xdx_900_eus-gaap--ProceedsFromLinesOfCredit_pn3n3_c20240101__20240630__us-gaap--CreditFacilityAxis__custom--PinnacleBankMember__us-gaap--TypeOfArrangementAxis__custom--LoanAndSecurityAgreementMember_zpzTuPKD2GYi" title="Proceeds from lines of credit">445 under the facility. At June 30, 2024, the outstanding balance under the line of credit was $<span id="xdx_903_eus-gaap--LineOfCredit_iI_pn3n3_c20240630__us-gaap--CreditFacilityAxis__custom--PinnacleBankMember__us-gaap--TypeOfArrangementAxis__custom--LoanAndSecurityAgreementMember_zBEuxQ9FIbjh" title="Line of credit">4,683 and the Company had an amount of $<span id="xdx_90C_eus-gaap--LineOfCreditFacilityRemainingBorrowingCapacity_iI_pn3n3_dc_c20240630__us-gaap--CreditFacilityAxis__custom--PinnacleBankMember__us-gaap--TypeOfArrangementAxis__custom--LoanAndSecurityAgreementMember_zLUDqL5hQWIk" title="Line of credit facility, remaining borrowing capacity">643 available under the line of credit.   Borrowings based on receivables bears an interest on the daily balance at a rate of <span id="xdx_906_eus-gaap--LineOfCreditFacilityInterestRateDuringPeriod_pid_dp_uPure_c20240101__20240630__us-gaap--CreditFacilityAxis__custom--PinnacleBankMember__us-gaap--TypeOfArrangementAxis__custom--LoanAndSecurityAgreementMember__us-gaap--VariableRateAxis__us-gaap--PrimeRateMember__us-gaap--LongtermDebtTypeAxis__custom--StandardInterestRateMember_zBB9vqdjZvK7" title="Line of credit facility, interest rate percentage">1.25% above the prime rate, but in no event less than <span id="xdx_904_eus-gaap--LineOfCreditFacilityInterestRateDuringPeriod_pid_dp_uPure_c20240101__20240630__us-gaap--CreditFacilityAxis__custom--PinnacleBankMember__us-gaap--TypeOfArrangementAxis__custom--LoanAndSecurityAgreementMember__srt--RangeAxis__srt--MaximumMember__us-gaap--LongtermDebtTypeAxis__custom--StandardInterestRateMember_zIulmwb3DzA2" title="Line of credit facility, interest rate percentage">3.75% per annum (<span id="xdx_90E_eus-gaap--LineOfCreditFacilityInterestRateDuringPeriod_pid_dp_uPure_c20240101__20240630__us-gaap--CreditFacilityAxis__custom--PinnacleBankMember__us-gaap--TypeOfArrangementAxis__custom--LoanAndSecurityAgreementMember__us-gaap--LongtermDebtTypeAxis__custom--StandardInterestRateMember_zvZFG5XEYvHh" title="Line of credit facility, interest rate percentage">9.75% at June 30, 2024 and <span id="xdx_90C_eus-gaap--LineOfCreditFacilityInterestRateDuringPeriod_pid_dp_uPure_c20230101__20231231__us-gaap--CreditFacilityAxis__custom--PinnacleBankMember__us-gaap--TypeOfArrangementAxis__custom--LoanAndSecurityAgreementMember__us-gaap--LongtermDebtTypeAxis__custom--StandardInterestRateMember_z3BILrSiHuk5" title="Line of credit facility, interest rate percentage">9.75% at December 31, 2023). Interest on the portion of the daily balance consisting of advances against inventory accrues interest at a rate of <span id="xdx_903_eus-gaap--LineOfCreditFacilityInterestRateDuringPeriod_pid_dp_uPure_c20240101__20240630__us-gaap--CreditFacilityAxis__custom--PinnacleBankMember__us-gaap--TypeOfArrangementAxis__custom--LoanAndSecurityAgreementMember__us-gaap--VariableRateAxis__us-gaap--PrimeRateMember__us-gaap--LongtermDebtTypeAxis__custom--InventoryInterestRateMember_zbvE0FmMkXb2" title="Line of credit facility, interest rate percentage">2.25% above the prime rate, but in no event less than <span id="xdx_908_eus-gaap--LineOfCreditFacilityInterestRateDuringPeriod_pid_dp_uPure_c20240101__20240630__us-gaap--CreditFacilityAxis__custom--PinnacleBankMember__us-gaap--TypeOfArrangementAxis__custom--LoanAndSecurityAgreementMember__srt--RangeAxis__srt--MaximumMember__us-gaap--LongtermDebtTypeAxis__custom--InventoryInterestRateMember_zvoOITl8tpC8" title="Line of credit facility, interest rate percentage">4.75% per annum (<span id="xdx_907_eus-gaap--LineOfCreditFacilityInterestRateDuringPeriod_pid_dp_uPure_c20240101__20240630__us-gaap--CreditFacilityAxis__custom--PinnacleBankMember__us-gaap--TypeOfArrangementAxis__custom--LoanAndSecurityAgreementMember__us-gaap--LongtermDebtTypeAxis__custom--InventoryInterestRateMember_zB4h2iHAuWp2" title="Line of credit facility, interest rate percentage">10.75% at June 30, 2024 and <span id="xdx_90D_eus-gaap--LineOfCreditFacilityInterestRateDuringPeriod_pid_dp_uPure_c20230101__20231231__us-gaap--CreditFacilityAxis__custom--PinnacleBankMember__us-gaap--TypeOfArrangementAxis__custom--LoanAndSecurityAgreementMember__us-gaap--LongtermDebtTypeAxis__custom--InventoryInterestRateMember_zAgfj3U2I3O7" title="Line of credit facility, interest rate percentage">10.75% at December 31, 2023).   Pinnacle may terminate the Loan Agreement at any time upon ninety days prior written notice and immediately upon the occurrence of an event of default. Under the Loan Agreement, the Company granted Pinnacle a security interest in all presently existing and thereafter acquired or arising assets of the Company. The Loan Agreement also contains a financial covenant requiring the Company to attain an effective tangible net worth, as defined, which the Company attained as of June 30, 2024.   The Loan Agreement obligates the Company to pay Pinnacle a yearly facility fee in an amount equal to <span id="xdx_909_eus-gaap--LineOfCreditFacilityCommitmentFeePercentage_pid_dp_uPure_c20240101__20240630__us-gaap--TypeOfArrangementAxis__custom--LoanAndSecurityAgreementMember__us-gaap--CreditFacilityAxis__custom--PinnacleBankMember_zwYacdUvTEtf" title="Line of credit facility, fee percentage">1.125% of the sum of the advance limit.   7500 (a) 85% of the aggregate net face amount of the Company’s accounts receivable and other contract rights and receivables, plus (b) the lesser of (i) 40% of the aggregate eligible inventory value of eligible inventory or (ii) $4.0 million, plus (c) up to $146 collateralized by certain

equipment. 2024-09-30 4238000 445000 4683000 643000 0.0125 0.0375 0.0975 0.0975 0.0225 0.0475 0.1075 0.1075 0.01125 NOTE 6 - STOCK OPTIONS   <p id="xdx_898_eus-gaap--ScheduleOfShareBasedCompensationStockOptionsActivityTableTextBlock_z20DiOeteBAa" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify; text-indent: 0.5in">The following table summarizes stock options: SCHEDULE OF STOCK OPTION ACTIVITY <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td style="text-align: left"> </td><td> </td> <td colspan="2" style="font-weight: bold; text-align: center">Number of</td><td style="font-weight: bold"> </td><td style="font-weight: bold"> </td> <td colspan="2" style="font-weight: bold; text-align: center">Weighted Average</td><td style="font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Options</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Exercise Price</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 60%; text-align: left">Outstanding, December 31, 2023</td><td style="width: 2%; text-align: left"> </td> <td style="width: 1%; text-align: left"> </td><td id="xdx_980_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber_iS_pid_c20240101__20240630_zDRgHJXaFTN8" style="width: 16%; text-align: right" title="Number of options, outstanding, beginning balance">140,000</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_986_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageExercisePrice_iS_pid_c20240101__20240630_zux9J56XcZi5" style="width: 16%; text-align: right" title="Weighted average exercise price, outstanding, beginning balance">5.22</td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Granted</td><td style="text-align: left"> </td> <td style="text-align: left"> </td><td id="xdx_987_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross_pid_c20240101__20240630_zCCf3Yddkpx" style="text-align: right" title="Number of options, granted">—</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_988_eus-gaap--ShareBasedCompensationArrangementsByShareBasedPaymentAwardOptionsGrantsInPeriodWeightedAverageExercisePrice_pid_c20240101__20240630_zGi6cOqCiVBa" style="text-align: right" title="Weighted average exercise price, granted">—</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 1.5pt; text-align: left">Exercised/Forfeited/Expired</td><td style="padding-bottom: 1.5pt; text-align: left"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_984_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsForfeituresInPeriod_pid_c20240101__20240630_zCDVtHCYhTsl" style="border-bottom: Black 1.5pt solid; text-align: right" title="Number of options, exercised ,forfeited, expired">—</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_986_eus-gaap--ShareBasedCompensationArrangementsByShareBasedPaymentAwardOptionsExpirationsInPeriodWeightedAverageExercisePrice_pid_c20240101__20240630_zp6jGTo0ucY7" style="border-bottom: Black 1.5pt solid; text-align: right" title="Weighted average exercise price, exercised ,forfeited, expired">—</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 2.5pt; text-align: left">Outstanding, June 30, 2024 (unaudited)</td><td style="padding-bottom: 2.5pt; text-align: left"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td id="xdx_985_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber_iE_pid_c20240101__20240630_z80ezfW1Fz1f" style="border-bottom: Black 2.5pt double; text-align: right" title="Number of options, outstanding, ending balance">140,000</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--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageExercisePrice_iE_pid_c20240101__20240630_zLZoRGDK21Ak" style="border-bottom: Black 2.5pt double; text-align: right" title="Weighted average exercise price, outstanding, ending balance">5.22</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 2.5pt; text-align: left">Exercisable, June 30, 2024 (unaudited)</td><td style="padding-bottom: 2.5pt; text-align: left"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td id="xdx_98A_eus-gaap--StockIssuedDuringPeriodSharesStockOptionsExercised_pid_c20240101__20240630_zC00mw8ZmeYg" style="border-bottom: Black 2.5pt double; text-align: right" title="Number of options, exercisable, ending balance">140,000</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_987_eus-gaap--ShareBasedCompensationArrangementsByShareBasedPaymentAwardOptionsExercisesInPeriodWeightedAverageExercisePrice_pid_c20240101__20240630_zKhAJoUb84R7" style="border-bottom: Black 2.5pt double; text-align: right" title="Weighted average exercise price,exercisable, ending balance">5.22</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>   Effective July 8, 2016, the Company's board of directors approved the Polar Power 2016 Omnibus Incentive Plan (the "2016 Plan"), authorizing the issuance of up to 1,754,385 shares of common stock as incentives to employees and consultants to the Company with awards limited to a maximum of 350,877 shares to any one participant in any calendar year.   At June 30, 2024, and December 31, 2023, the Company had total outstanding options exercisable into 140,000 shares of the Company's common stock. The options are fully vested, with exercise prices ranging from $4.84 to $5.60, 30,000 options expire in December 2027 and the remaining 110,000 options expire in April 2028.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify; text-indent: 0.5in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify; text-indent: 0.5in">The outstanding options had no intrinsic value at June 30, 2024.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt"> </p> <p id="xdx_898_eus-gaap--ScheduleOfShareBasedCompensationStockOptionsActivityTableTextBlock_z20DiOeteBAa" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify; text-indent: 0.5in">The following table summarizes stock options:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify; text-indent: 0.5in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify; text-indent: 0.5in">SCHEDULE OF STOCK OPTION ACTIVITY </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 style="text-align: left"> </td><td> </td> <td colspan="2" style="font-weight: bold; text-align: center">Number of</td><td style="font-weight: bold"> </td><td style="font-weight: bold"> </td> <td colspan="2" style="font-weight: bold; text-align: center">Weighted Average</td><td style="font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Options</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Exercise Price</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 60%; text-align: left">Outstanding, December 31, 2023</td><td style="width: 2%; text-align: left"> </td> <td style="width: 1%; text-align: left"> </td><td id="xdx_980_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber_iS_pid_c20240101__20240630_zDRgHJXaFTN8" style="width: 16%; text-align: right" title="Number of options, outstanding, beginning balance">140,000</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_986_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageExercisePrice_iS_pid_c20240101__20240630_zux9J56XcZi5" style="width: 16%; text-align: right" title="Weighted average exercise price, outstanding, beginning balance">5.22</td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left"><span style="font-family: Times New Roman, Times, Serif; font-size:

10pt">Granted</td><td style="text-align: left"> </td> <td style="text-align: left"> </td><td id="xdx_987_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross_pid_c20240101__20240630_zCCf3Yddkpx" style="text-align: right" title="Number of options, granted">—</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_988_eus-gaap--ShareBasedCompensationArrangementsByShareBasedPaymentAwardOptionsGrantsInPeriodWeightedAverageExercisePrice_pid_c20240101__20240630_zGi6cOqCiVBa" style="text-align: right" title="Weighted average exercise price, granted">—</td><td style="text-align: left"> </td></tr><tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 1.5pt; text-align: left">Exercised/Forfeited/Expired</td><td style="padding-bottom: 1.5pt; text-align: left"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_984_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsForfeituresInPeriod_pid_c20240101__20240630_zCDVtHCYhTsl" style="border-bottom: Black 1.5pt solid; text-align: right" title="Number of options, exercised ,forfeited, expired">—</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_986_eus-gaap--ShareBasedCompensationArrangementsByShareBasedPaymentAwardOptionsExpirationsInPeriodWeightedAverageExercisePrice_pid_c20240101__20240630_zp6jGTo0ucY7" style="border-bottom: Black 1.5pt solid; text-align: right" title="Weighted average exercise price, exercised ,forfeited, expired">—</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr><tr style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 2.5pt; text-align: left">Outstanding, June 30, 2024 (unaudited)</td><td style="padding-bottom: 2.5pt; text-align: left"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td id="xdx_985_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber_iE_pid_c20240101__20240630_z80ezfW1Fz1f" style="border-bottom: Black 2.5pt double; text-align: right" title="Number of options, outstanding, ending balance">140,000</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">$</td><td id="xdx_98C_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageExercisePrice_iE_pid_c20240101__20240630_zLZoRGDK21Ak" style="border-bottom: Black 2.5pt double; text-align: right" title="Weighted average exercise price, outstanding, ending balance">5.22</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 2.5pt; text-align: left">Exercisable, June 30, 2024 (unaudited)</td><td style="padding-bottom: 2.5pt; text-align: left"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td id="xdx_98A_eus-gaap--StockIssuedDuringPeriodSharesStockOptionsExercised_pid_c20240101__20240630_zC00mw8ZmeYg" style="border-bottom: Black 2.5pt double; text-align: right" title="Number of options, exercisable, ending balance">140,000</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_987_eus-gaap--ShareBasedCompensationArrangementsByShareBasedPaymentAwardOptionsExercisesInPeriodWeightedAverageExercisePrice_pid_c20240101__20240630_zKhAJoUb84R7" style="border-bottom: Black 2.5pt double; text-align: right" title="Weighted average exercise price,exercisable, ending balance">5.22</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> 140000 5.22 140000 5.22 140000 5.22 1754385 350877 140000 140000 4.84 4.84 5.60 5.60 30000 30000 110000 110000 0 NOTE 7 - STOCK WARRANTS   At March 31, 2023, the Company had warrants to purchase an aggregate of 24,122 shares of the Company's common stock, originally issued July 7, 2020, outstanding. On November 9, 2023, the warrants were exchanged on a cashless basis for 12,062 shares of Common Stock in accordance to a warrant exchange agreement. Upon issuance of such shares and cancellation of the warrants, the Company no longer has any warrants outstanding as of December 31, 2023, or June 30, 2024.   24122 12062 0 0 NOTE 8 - OPERATING LEASES   The Company has two operating lease agreements for its warehouse and office facilities. <span id="xdx_901_eus-gaap--LesseeOperatingLeaseDescription_c20240101__20240630__srt--MortgageLoansOnRealEstateDescriptionTypeOfPropertyAxis__srt--WarehouseMember_z9RSwYFo5Yrd" title="Operating lease, expiration date">The first lease expired February 28, 2023, and was extended beginning March 1, 2023 to February 28, 2026. <span id="xdx_90F_eus-gaap--LesseeOperatingLeaseDescription_c20240101__20240630__srt--MortgageLoansOnRealEstateDescriptionTypeOfPropertyAxis__custom--OfficeFacilitiesMember_zVJZCUb0llOk" title="Operating lease, expiration date">The second lease expired August 31, 2023, and was extended beginning September 1, 2023 to August 31, 2026. The aggregate monthly lease payments range from $89 (year one), to $111 (year two), to $125 (year three), with an aggregate commitment of $3,896. The lease amendments to the two operating leases were considered new lease agreements and as a result, the Company recognized operating lease right-of-use assets and related operating lease liabilities of approximately $3,578 upon commencement of the new terms in 2023.   The Company also has a third lease on a month-to-month basis and is charged $25 per month.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify; text-indent: 0.5in"> </p> <p id="xdx_897_eus-gaap--LeaseCostTableTextBlock_zl7tV6k3x7rk" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify; text-indent: 0.5in; background-color: white">The components of rent expense and supplemental cash flow information related to leases for the period are as follows:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify; text-indent: 0.5in; background-color: white"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt">SCHEDULE OF RENT EXPENSE AND SUPPLEMENTAL CASH FLOW INFORMATION </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 style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center"><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: center">Six Months
 Ended</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: center">June 30, 2024 </p></td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center"><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: center">Six Months
 Ended</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: center">June 30, 2023</p></td><td style="padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-decoration: underline; text-align: left">Lease Cost</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="display: none; vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="display: none; text-align: left">Operating lease cost </td><td style="display: none"> </td> <td style="display: none; text-align: left">$</td><td id="xdx_98A_eus-gaap--OperatingLeaseCost_pn3n3_c20240101__20240630_zemc5KgPYgo3" style="display: none; text-align: right" title="Operating lease cost">597</td><td style="display: none; text-align: left"> </td><td style="display: none"> </td> <td style="display: none; text-align: left">$</td><td id="xdx_981_eus-gaap--OperatingLeaseCost_pn3n3_c20230101__20230630_zTbgUFNJ1Xck" style="display: none; text-align: right" title="Operating lease cost">499</td><td style="display: none; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: justify"> </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: rgb(204,238,255)"> <td style="width: 60%; text-align: left">Operating lease cost (of which $78 is included in general and administration and $519 is included in cost of sales in the Company's statement of operations for the six months ended June 30, 2024, and $64 and $435 for the same period in 2023, respectively)</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_98A_eus-gaap--OperatingLeaseCost_pn3n3_c20240101__20240630_zhPVKD5pu3y6" style="width: 16%; text-align: right" title="Operating lease cost">597</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_988_eus-gaap--OperatingLeaseCost_pn3n3_c20230101__20230630_zUuu0lql5U3" style="width: 16%; text-align: right" title="Operating lease cost">499</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: 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: rgb(204,238,255)"> <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></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Weighted average remaining lease term – operating leases (in years)</td><td> </td> <td style="text-align: left"> </td><td id="xdx_981_eus-gaap--

OperatingLeaseWeightedAverageRemainingLeaseTerm1_iI_dtY_c20240630_z1uEYBLRjTlf" style="text-align: right" title="Weighted average remaining lease term - operating leases (in years)">1.9</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_984_eus-gaap--OperatingLeaseWeightedAverageRemainingLeaseTerm1_iI_dtY_c20230630_zVPpYAs3hWUi" style="text-align: right" title="Weighted average remaining lease term - operating leases (in years)">1.4</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Average discount rate – operating leases</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">6.13</td><td style="text-align: left">%</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">6.13</td><td style="text-align: left">%</td></tr> </table>   The supplemental balance sheet information related to leases for the period is as follows: SCHEDULE OF SUPPLEMENTAL BALANCE SHEET INFORMATION   <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 style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49E_20240630_z0AWnUP3GQwd" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">At
 June 30, 2024</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_493_20230630_zLoVvCHPLEhg" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">At
 June 30, 2023</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-decoration: underline; text-align: left">Operating leases</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_400_eus-gaap--OperatingLeaseRightOfUseAsset_iI_pn3n3_zxIbswtb5WTi" style="vertical-align: bottom; background-color: White"> <td style="width: 60%; text-align: left; padding-bottom: 1.5pt">Long-term operating right-of-use assets, net of accumulated amortization of $1,338 and $2,510, respectively</td><td style="width: 2%; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; width: 1%; text-align: left">$</td><td style="border-bottom: Black 1.5pt solid; width: 16%; text-align: right">2,239</td><td style="width: 1%; padding-bottom: 1.5pt; text-align: left"> </td><td style="width: 2%; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; width: 1%; text-align: left">$</td><td style="border-bottom: Black 1.5pt solid; width: 16%; text-align: right">2,178</td><td style="width: 1%; padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_400_eus-gaap--OperatingLeaseLiabilityCurrent_iI_pn3n3_za2JdI4Gquzl" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Short-term operating lease liabilities</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">1,260</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">717</td><td style="text-align: left"> </td></tr> <tr id="xdx_404_eus-gaap--OperatingLeaseLiabilityNoncurrent_iI_pn3n3_zJM5DCjcZDB9" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 1.5pt">Long-term operating lease liabilities</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">1,193</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">1,527</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_402_eus-gaap--OperatingLeaseLiability_iI_pn3n3_z1nD5TfHzfx5" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 2.5pt">Total operating lease liabilities</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">2,453</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">2,244</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> <p id="xdx_8AF_zO8X2ZQXLXVe" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify; text-indent: 0.5in"> </p> <p id="xdx_894_eus-gaap--LesseeOperatingLeaseLiabilityMaturityTableTextBlock_zq0E8Kb0rcJf" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify; text-indent: 0.5in">Maturities of the Company's lease liabilities are as follows (in thousands):</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify; text-indent: 0.5in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify; text-indent: 0.5in">SCHEDULE OF MATURITIES OF LEASE LIABILITIES </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 style="border-bottom: Black 1.5pt solid; text-align: left; font-weight: bold">Year Ending</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td> <td colspan="2" id="xdx_494_20240630_z0tkyFt5ax" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Operating Leases</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr id="xdx_407_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsRemainderOfFiscalYear_iI_pn3n3_maCzCWt_zS5GWw8jm7vk" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 77%; text-align: left">2024 (remaining 6 months)</td><td style="width: 1%; text-align: left"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 20%; text-align: right">653</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_402_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDueNextTwelveMonths_iI_pn3n3_maCzCWt_zqZXh5x0QI4l" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">2025</td><td style="text-align: left"> </td> <td style="text-align: left"> </td><td style="text-align: right">1,446</td><td style="text-align: left"> </td></tr> <tr id="xdx_402_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDueYearTwo_iI_pn3n3_maCzCWt_zlbpzY2jVUDe" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 1.5pt; text-align: left">2026</td><td style="padding-bottom: 1.5pt; text-align: left"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">496</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_40F_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDue_iTI_pn3n3_mtCzCWt_zrKJ5fBChnsd" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Total lease payments</td><td style="text-align: left"> </td> <td style="text-align: left"> </td><td style="text-align: right">2,595</td><td style="text-align: left"> </td></tr> <tr id="xdx_407_eus-gaap--LesseeOperatingLeaseLiabilityUndiscountedExcessAmount_iNI_pn3n3_di_zqKQ4WlqYPCd" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 1.5pt; text-align: left">Less: Imputed interest/present value discount</td><td style="padding-bottom: 1.5pt; text-align: left"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(142</td><td style="padding-bottom: 1.5pt; text-align: left">)</td></tr> <tr id="xdx_40A_eus-gaap--OperatingLeaseLiability_iI_pn3n3_za1hhKtQo1k3" style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 2.5pt; text-align: left">Present value of lease liabilities</td><td style="padding-bottom: 2.5pt; text-align: left"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">2,453</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>   Rent expense for the three months ended June 30, 2024 and 2023 was $399 and $362, respectively. Rent expense for the six months ended June 30, 2024 and 2023 was $799 and $649, respectively.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify"> </p> The first lease expired February 28, 2023, and was extended beginning March 1, 2023 to February 28, 2026. The second lease expired August 31, 2023, and was extended beginning September 1, 2023 to August 31, 2026. 89000 111000 125000 3896000 3578000 25000 <p id="xdx_897_eus-gaap--LeaseCostTableTextBlock_zl7tV6k3x7rk" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify; text-indent: 0.5in; background-color: white">The components of rent expense and supplemental cash flow information related to leases for the period are as follows:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify; text-indent: 0.5in; background-color: white"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt">SCHEDULE OF RENT EXPENSE AND SUPPLEMENTAL CASH FLOW INFORMATION </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 style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center"><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: center">Six Months
 Ended</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: center">June 30, 2024 </p></td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center"><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: center">Six Months
 Ended</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: center">June 30, 2023</p></td><td style="padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-decoration: underline; text-align: left">Lease Cost</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="display: none; vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="display: none; text-align: left">Operating lease cost </td><td style="display: none"> </td> <td style="display: none; text-align: left">$</td><td id="xdx_98A_eus-gaap--OperatingLeaseCost_pn3n3_c20240101__20240630_zemc5KgPYgo3" style="display: none; text-align: right" title="Operating lease cost">597</td><td style="display: none"> </td> <td style="display: none; text-align: left">$</td><td id="xdx_981_eus-gaap--OperatingLeaseCost_pn3n3_c20230101__20230630_zTbgUFNJ1Xck" style="display: none; text-align: right" title="Operating lease cost">499</td><td style="display: none; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: justify"> </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: rgb(204,238,255)"> <td style="width: 60%; text-align: left">Operating lease cost (of which $78 is included in general and administration and $519 is included in cost of sales in the Company's statement of operations for the six months ended June 30, 2024, and $<span

class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIFJFTlQgRVhQRU5TRSBBTkQgU1VQUExFTUVOVEFMIENBU0ggRkxPVyBJTkZPUk1BVElPTiAoRGV0YWlscykgKFBhcmVu id="xdx_906_eus-gaap--OperatingLeaseCost_pn3n3_c20230101__20230630__us-gaap--IncomeStatementLocationAxis__us-gaap--GeneralAndAdministrativeExpenseMember_zzDqif7dYMg4" title="Operating lease cost">64 and $435 for the same period in 2023, respectively)</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_98A_eus-gaap--OperatingLeaseCost_pn3n3_c20240101__20240630_zhPVKD5pu3y6" style="width: 16%; text-align: right" title="Operating lease cost">597</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_988_eus-gaap--OperatingLeaseCost_pn3n3_c20230101__20230630_zUuu0lql5U3" style="width: 16%; text-align: right" title="Operating lease cost">499</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: right"> </td><td> </td><td> </td> <td style="text-align: left"> </td><td> </td> <td style="text-align: right"> </td><td> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <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> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Weighted average remaining lease term – operating leases (in years)</td><td> </td> <td style="text-align: left"> </td><td id="xdx_981_eus-gaap--OperatingLeaseWeightedAverageRemainingLeaseTerm1_iE_dtY_c20240630_z1uEYBLRjTIf" style="text-align: right" title="Weighted average remaining lease term - operating leases (in years)">1.9</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_984_eus-gaap--OperatingLeaseWeightedAverageRemainingLeaseTerm1_iI_dtY_c20230630_zVPpYAs3hWUi" style="text-align: right" title="Weighted average remaining lease term - operating leases (in years)">1.4</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Average discount rate - operating leases</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">6.13</td><td style="text-align: left">%</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">6.13</td><td style="text-align: left">%</td></tr> </table> 597000 499000 78000 519000 64000 435000 597000 499000 P1Y10M24D P1Y4M24D 0.0613 0.0613 The supplemental balance sheet information related to leases for the period is as follows: SCHEDULE OF SUPPLEMENTAL BALANCE SHEET INFORMATION <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 style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49E_20240630_z0AWnUP3GQwd" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">At
 June 30, 2024</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_493_20230630_zLoVvCHPLEhg" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">At
 June 30, 2023</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-decoration: underline; text-align: left">Operating leases</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_400_eus-gaap--OperatingLeaseRightOfUseAsset_iI_pn3n3_zxIbswtb5WTi" style="vertical-align: bottom; background-color: White"> <td style="width: 60%; text-align: left; padding-bottom: 1.5pt">Long-term operating right-of-use assets, net of accumulated amortization of $1,338 and $2,510, respectively</td><td style="width: 2%; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; width: 1%; text-align: left">$</td><td style="border-bottom: Black 1.5pt solid; width: 16%; text-align: right">2,239</td><td style="width: 1%; padding-bottom: 1.5pt; text-align: left"> </td><td style="width: 2%; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; width: 1%; text-align: left">$</td><td style="border-bottom: Black 1.5pt solid; width: 16%; text-align: right">2,178</td><td style="width: 1%; padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td> </td></tr> <tr id="xdx_400_eus-gaap--OperatingLeaseLiabilityCurrent_iI_pn3n3_za2Jdl4Gquzl" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Short-term operating lease liabilities</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">1,260</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">717</td><td style="text-align: left"> </td></tr> <tr id="xdx_404_eus-gaap--OperatingLeaseLiabilityNoncurrent_iI_pn3n3_zJM5DCjcZDB9" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 1.5pt">Long-term operating lease liabilities</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">1,193</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">1,527</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_402_eus-gaap--OperatingLeaseLiability_iI_pn3n3_z1nD5TfHzfx5" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 2.5pt">Total operating lease liabilities</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">2,453</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">2,244</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> 1338000 2510000 2239000 2178000 1260000 717000 1193000 1527000 2453000 2244000 <p id="xdx_894_eus-gaap--LesseeOperatingLeaseLiabilityMaturityTableTextBlock_zq0E8Kb0rcjf" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify; text-indent: 0.5in">Maturities of the Company's lease liabilities are as follows (in thousands):</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify; text-indent: 0.5in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify; text-indent: 0.5in">SCHEDULE OF MATURITIES OF LEASE LIABILITIES </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 style="border-bottom: Black 1.5pt solid; text-align: left; font-weight: bold">Year Ending</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td> <td colspan="2" id="xdx_494_20240630_z0tkyFt5ax" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Operating Leases</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr id="xdx_407_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsRemainderOfFiscalYear_iI_pn3n3_maCzCWt_zS5GWw8jm7vk" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 77%; text-align: left">2024 (remaining 6 months)</td><td style="width: 1%; text-align: left"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 20%; text-align: right">653</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_402_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDueNextTwelveMonths_iI_pn3n3_maCzCWt_zqZXh5x0QI4l" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">2025</td><td style="text-align: left"> </td> <td style="text-align: left"> </td><td style="text-align: right">1,446</td><td style="text-align: left"> </td></tr> <tr id="xdx_402_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDueYearTwo_iI_pn3n3_maCzCWt_zlbpzY2jVUDe" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 1.5pt; text-align: left">2026</td><td style="padding-bottom: 1.5pt; text-align: left"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">496</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_40F_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDue_iTI_pn3n3_mtCzCWt_zrKJ5fBChnsd" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Total lease payments</td><td style="text-align: left"> </td> <td style="text-align: left"> </td><td style="text-align: right">2,595</td><td style="text-align: left"> </td></tr> <tr id="xdx_407_eus-gaap--LesseeOperatingLeaseLiabilityUndiscountedExcessAmount_iNI_pn3n3_di_zqKQ4WlqYPCd" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 1.5pt; text-align: left">Less: Imputed interest/present value discount</td><td style="padding-bottom: 1.5pt; text-align: left"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(142</td><td style="padding-bottom: 1.5pt; text-align: left">)</td></tr> <tr id="xdx_40A_eus-gaap--OperatingLeaseLiability_iI_pn3n3_za1hhKtQo1k3" style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 2.5pt; text-align: left">Present value of lease liabilities</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">2,453</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> 653000 1446000 496000 2595000 142000 2453000 399000 362000 799000 649000 NOTE 9 - EMPLOYEE RETENTION CREDITS   The Consolidated Appropriations Act, passed in December 2021, expanded the employee retention credit ("ERC") program through December 2021. The credits cover 70% of qualified wages, plus the cost to continue providing health benefits to our employees, subject to a $7 cap per employee per quarter. Due to revenue declines we experienced, we qualified for approximately $2,000 of ERC during the year ended December 31, 2021. The Company presented as ERC receivable in the accompanying balance sheets the amount of $2,000 as of December 31, 2023. In May 2024, the Company received $2,000 of the ERC receivable. 0.70 7 2000000 2000000 2000000