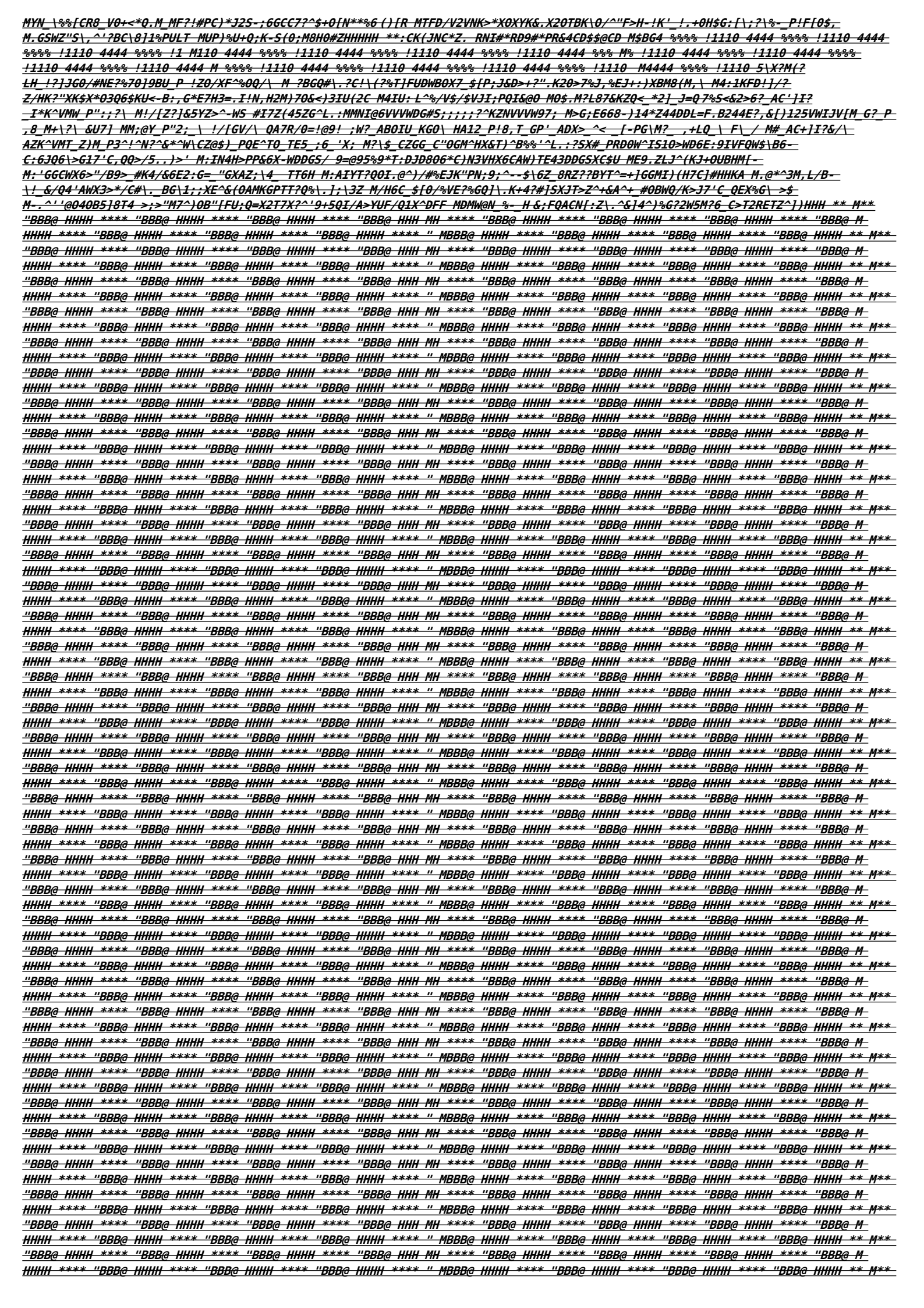

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Â OR Â â˜Â TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934 Â For the transition period from ______________ to ________________ Â Commission File Number: 001-38508 Â Lottery.com Inc. (Exact name of registrant as specified in its charter) Â Delaware Â 81-1996183 (State or other jurisdiction of Â (I.R.S. Employer incorporation or organization) Â Identification No.) Â Â Â 5049 Edwards Ranch Rd., 4th Floor, Ft. Worth, Texas Â 76109 (Address of principal executive offices) Â (zip code) Â (737) 309-4500 (Registrantâ€™s telephone number, including area code) Â N/A (Former name, former address and former fiscal year, if changed since last report) Â Securities registered pursuant to Section 12(b) of the Act: Â Title of each class Â Trading Symbol(s) Â Name of each exchange on which registered Common stock, $0.001 par value Â LTRY Â The Nasdaq Stock Market LLC Warrants to purchase one share of common stock, each at an exercise price of $230.00 Â LTRYW Â The Nasdaq Stock Market LLC Â Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.Â â˜’Â YesÂ â˜Â No Â Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (Â§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). â˜’Â YesÂ â˜Â No Â Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, smaller reporting company, or an emerging growth company. See the definitions of â€œlarge accelerated filer,â€ â€œaccelerated filer,â€ â€œsmaller reporting company,â€ and â€œemerging growth companyâ€ in Rule 12b-2 of the Exchange Act. Â Large accelerated filerÂ â˜ Accelerated filerÂ â˜ Non-accelerated filerÂ â˜’ Smaller reporting companyÂ â˜’ Â Emerging growth companyÂ â˜’ Â If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.Â â˜ Â Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).Â â˜Â YesÂ â˜’Â No Â As of November 22, 2024, 10,636,344 shares of common stock, par value $0.001 per share were issued and outstanding. Â Â Â Â Â Â TABLE OF CONTENTS Â Â Â Page Part I. Financial Information Â Â Item 1. Consolidated Financial Statements Â F-1 Condensed Consolidated Balance Sheets as of September 30, 2024 (unaudited) and December 31, 2023 Â F-2 Condensed Consolidated Statements of Operations and Comprehensive Loss for the three and nine months ended September 30, 2024 and 2023 (unaudited) Â F-3 Condensed Consolidated Statements of Equity for the nine months ended September 30, 2024 and 2023 (unaudited) Â F-4 Condensed Consolidated Statements of Cash Flows for the nine months ended September 30, 2024 and 2023 (unaudited) Â F-5 Notes to Condensed Consolidated Financial Statements (unaudited) Â F-6 Item 2. Managementâ€™s Discussion and Analysis of Financial Condition and Results of Operations Â 2 Item 3. Quantitative and Qualitative Disclosures about Market Risk Â 18 Item 4. Controls and Procedures Â 18 Part II. Other Information Â Â Item 1. Legal Proceedings Â 20 Item 1A. Risk Factors Â 21 Item 2. Unregistered Sales of Equity Securities and Use of Proceeds Â 22 Item 3. Defaults Upon Senior Securities Â 22 Item 4. Mine Safety Disclosures Â 22 Item 5. Other Information Â 22 Item 6. Exhibits Â 22 Â i Â Â CAUTIONARY NOTE REGARDING FORWARD-LOOKING STATEMENTS Â This Quarterly Report on Form 10Q (this â€œReportâ€) contains forward-looking statements within the meaning of Section 27A of the Securities Act of 1933, as amended (the â€œSecurities Actâ€) and Section 21E of the Securities Exchange Act of 1934, as amended (the â€œExchange Actâ€), including statements about the financial condition, results of operations, earnings outlook and prospects of Lottery.com Inc. (â€œLottery.comâ€, the â€œCompanyâ€, â€œweâ€ or â€œusâ€). Forward-looking statements appear in a number of places in this Report, including, without limitation, under the heading in Part I, â€œItem 2. Managementâ€™s Discussion and Analysis of Financial Condition and Results of Operations.â€ In addition, any statements that refer to projections, forecasts or other characterizations of future events or circumstances, including any underlying assumptions, are forward-looking statements. Forward-looking statements are typically identified by words such as â€œplan,â€ â€œbelieve,â€ â€œexpect,â€ â€œanticipate,â€ â€œintend,â€ â€œoutlook,â€ â€œestimate,â€ â€œforecast,â€ â€œproject,â€ â€œcontinue,â€ â€œcould,â€ â€œmay,â€ â€œmight,â€ â€œpossible,â€ â€œpotential,â€ â€œpredict,â€ â€œshould,â€ â€œwouldâ€ and other similar words and expressions, but the absence of these words does not mean that a statement is not forward-looking. Â Forward-looking statements are based on the current expectations of the management of Lottery.com and are inherently subject to uncertainties and changes in circumstances and their potential effects and speak only as of the date of such statement. There can be no assurance that future developments will be those that have been anticipated. These forward-looking statements involve a number of risks, uncertainties or other assumptions that may cause actual results or performance to be materially different from those expressed or implied by these forward-looking statements. These risks and uncertainties include, but are not limited to, those factors discussed and identified in the section entitled â€œRisk Factorsâ€ in our Annual Report on Form 10-K/A for the year ended December 31, 2023 (the Amended â€œAnnual Reportâ€) which was filed on May 20, 2024Â Â and in this Report, as such factors may be updated in our periodic reports filed with the Securities and Exchange Commission (the â€œSECâ€), as well as the following: Â â—The findings of the previously disclosed Internal Investigation (as defined herein) and other matters have exposed us to a number of legal proceedings, investigations and inquiries, resulted in significant legal and other expenses, required significant time and attention from our senior management, among other adverse impacts. Â Â Â â—We and certain of our former officers are, and in the future, we or our officers and directors may become, the subject of legal proceedings, investigations and inquiries by governmental agencies with respect to the findings of the Internal Investigation and other matters, which could have a material adverse effect on our reputation, business, financial condition, cash flows and results of operations, and could result in additional claims and material liabilities. Â Â Â â—We have been named as a defendant in a number of lawsuits filed by purchasers of our securities, including class action lawsuits that could have a material adverse impact on our business, financial condition, results of operation and cash flows, and our reputation. Â Â Â â—Matters relating to or arising from the restatement and the Internal Investigation, including adverse publicity and potential concerns from our users, customers or others with whom we do business, have had and could continue to have an adverse effect on our business and financial condition. Â Â Â â—In July 2022, we furloughed the majority of our employees and suspended our lottery game sales operations after determining that we did not have sufficient financial resources to fund our operations or pay certain existing obligations, including our payroll and related obligations. As a result, we may not be able to continue as a going concern. Â Â Â â—We need additional capital to, among other things, support and restart our operations, re-hire employees and pay our expenses. Such capital may not be available on commercially acceptable terms, if at all. If we do not receive the additional capital, we may be forced to curtail or abandon our plans to recommence our operations and we may need to permanently cease our operations. Â ii Â Â Â â—If we fail to implement and maintain an effective system of internal controls, we may be unable to accurately report our results of operations, meet our reporting obligations or prevent fraud, and investor confidence and the trading price of our common stock and warrants may be materially and adversely affected. Â Â Â Â â—The circumstances that led to the failure to file our annual report and quarterly reports on time, and our efforts to investigate, assess and remediate those matters have caused and may continue to cause substantial delays in our SEC filings. Â Â Â â—Our inability to compete with other forms of entertainment for consumersâ€™ discretionary time and income. Â Â Â â—Economic downturns, inflation, geopolitical and political and market conditions beyond our control. Â Â Â â—Negative events or media coverage relating to our business, our management and directors, the lottery, lottery games or online gaming or betting. Â Â Â â—Our inability to attract and retain users, including as a result of failing to appear in Internet search engine results. Â Â Â â—Our continued ability to use domain names to promote and increase the value of our brand. Â Â Â â—Scrutiny by stakeholders with respect to responsible gaming and ethical conduct. Â Â Â â—Our ability to achieve profitability and growth in the newly-developed market for online lottery games. Â Â Â â—Our inability to profitably expand into new markets or capitalize on new gaming and lottery industry trends and changes, such as by developing successful new product offerings. Â Â Â â—The effectiveness of our marketing efforts in developing and maintaining our brand and reputation. Â Â Â â—Failure to offer high-quality user support. Â Â Â â—Adverse impacts to user relationships resulting from disruptions to our information technology. Â Â Â â—The vulnerability of our information systems to cyberattacks and disruptions caused with respect thereto, including an inability to securely maintain personal and other proprietary user information. Â Â Â â—Our inability to adapt to changes or updates in the Internet, mobile or personal devices, or new technology platforms or network infrastructures. Â Â Â â—The exposure of our online infrastructure to risks relating to new and untested distributed ledger technology. Â Â Â â—Our inability to comply with complex, ever-changing and multi-jurisdictional regulatory regimes and other legal requirements applicable to the gaming and lottery industries. Â Â Â â—Geopolitical shifts and changes in applicable laws or regulations or the manner in which they are interpreted. Â Â Â â—Our inability to successfully expand geographically and acquire and integrate new operations. Â Â Â â—Our dependence on third-party service providers to timely perform services or software component products for our gaming platforms, product offerings and the processing of user payments and withdrawals. Â Â Â â—Our inability to maintain successful relationships and/or agreements with lottery organizations and other third-party marketing or service provider affiliates. Â iii Â Â Â â—Failure of third-party service providers to protect, enforce, or defend intellectual property rights required to fulfill contractual obligations necessary for the operation of our business. Â Â Â â—The effectiveness of our transition and compliance with the regulatory and other requirements of being a newly public company. Â Â Â â—We are currently not in compliance with the minimum share price of $1.00 and the minimum market value of $5 million as required by Nasdaq Continued Listing Standards and we have had periods of non-compliance in the past and we may not be able to regain compliance with Nasdaqâ€™s continued listing standards in the future. Â Â Â â—Limited liquidity and trading of our securities. Â Â Â â—Lenders may not loan us the amounts they agreed to under existing Loan Agreements. Â Â Â â—Our obligations under certain loan agreements are secured by a first priority security interest in substantially all of our assets and if we were to default, we could be required to curtail or abandon our business plans and operations. Â Â Â â—The issuance and sale of common stock upon conversion of the amounts owed or upon exercise of the warrants issued to Woodford, UCIL, or Univest (as defined herein) under their loan agreements may depress the market price of our common stock and cause substantial dilution. Â Â Â â—We currently owe a significant amount of money under our loan agreements, which we may not be able to repay. Â The risks described herein or in the â€œRisk Factorsâ€ sections of our other public filings referenced above are not exhaustive. Other sections of this Report describe additional factors that could adversely affect our business, financial condition or results of operations. New risk factors emerge from time to time and it is not possible to predict all such risk factors, nor can we assess the impact of all such risk factors on our business, or the extent to which any factor or combination of factors may cause actual results to differ materially from those contained in any forward-looking statements. Forward-looking statements are not guarantees of performance. You should not put undue reliance on these statements, which speak only as of the date hereof. All forward-looking statements attributable to us or persons acting on our behalf are expressly qualified in their entirety by the foregoing cautionary statements. We undertake no obligations to update or revise publicly any forward-looking statements, whether as a result of new information, future events or otherwise, except as required by law. Â iv Â Â PART I â€“ FINANCIAL INFORMATION Â Item 1. Financial Statements Â Â Â Page Condensed Consolidated Balance Sheets as of September 30, 2024 (unaudited) and December 31, 2023 Â F-2 Condensed Consolidated Statements of Operations and Comprehensive Loss for the three and nine months ended September 30, 2024 and 2023 (unaudited) Â F-3 Condensed Consolidated Statements of Equity for the nine months ended September 30, 2024 and 2023 (unaudited) Â F-4 Condensed Consolidated Statements of Cash Flows for the nine

months ended September 30, 2024 and 2023 (unaudited) Â F-5 Notes to Condensed Consolidated Financial Statements (unaudited) Â F-6 Â F-1 Â Â LOTTERY.COM INC. CONDENSED CONSOLIDATED BALANCE SHEETS Â Â Â September 30, 2024Â Â December 31, 2023Â Â Â (UNAUDITED)Â Â (AUDITED)Â ASSETSÂ Â Â Â Â Â Â Â Â Â Â Â Â Current assets:Â Â Â Â Â Â Â Â CashÂ $60,466Â Â $359,826Â Accounts receivableÂ Â 434,457Â Â Â 24,241Â Prepaid expensesÂ Â 19,248,357Â Â Â 19,020,159Â Other current assetsÂ Â 770,666Â Â Â 907,632Â Total current assetsÂ Â 20,513,946Â Â Â 20,311,858Â Â Â Â Â Â Â Â Â Â Notes receivableÂ Â 2,000,000Â Â Â 2,000,000Â InvestmentsÂ Â 250,000Â Â Â 250,000Â GoodwillÂ Â 7,746,491Â Â Â 11,227,491Â Intangible assets, netÂ Â 14,994,949Â Â Â 17,681,874Â Property and equipment, netÂ Â 13,817Â Â Â 21,309Â Other long-term assetsÂ Â 12,884,686Â Â Â 12,884,686Â Total assetsÂ $58,403,889Â Â $64,377,218Â Â Â Â Â Â Â Â Â Â LIABILITIES AND STOCKHOLDERSâ€™ EQUITYÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Current liabilities:Â Â Â Â Â Â Â Â Trade payablesÂ $8,231,152Â Â $7,991,802Â Deferred revenueÂ Â 276,786Â Â Â 357,143Â Notes payable - currentÂ Â 6,412,127Â Â Â 6,026,669Â Accrued interestÂ Â 1,096,101Â Â Â 858,875Â Accrued and other expensesÂ Â 12,696,559Â Â Â 11,359,616Â Other liabilitiesÂ Â 2,017,111Â Â Â 1,167,111Â Total current liabilitiesÂ Â 30,729,836Â Â Â 27,761,216Â Â Â Â Â Â Â Â Â Â Long-term liabilities:Â Â Â Â Â Â Â Â Convertible debt, net - non currentÂ Â -Â Â Â -Â Other long-term liabilitiesÂ Â -Â Â Â -Â Total long-term liabilitiesÂ Â -Â Â Â -Â Commitments and contingencies (Note 14)Â Â -Â Â Â -Â Total liabilitiesÂ Â 30,729,836Â Â Â 27,761,216Â Â Â Â Â Â Â Â Â Â EquityÂ Â Â Â Â Â Â Â Controlling InterestÂ Â Â Â Â Â Â Â Equity Controlling InterestÂ Â Â Â Â Â Â Â Preferred Stock, par value $0.001, 1,000,000 shares authorized, none issued and outstandingÂ Â -Â Â Â -Â Common stock, par value $0.001, 500,000,000 shares authorized, 10,123,682 and 2,877,045 issued and outstanding September 30, 2024 and December 31, 2023, respectivelyÂ Â 10,124Â Â Â 2,877Â Additional paid-in capitalÂ Â 280,307,750Â Â Â 269,690,569Â Accumulated other comprehensive lossÂ Â 243,980Â Â (91,667) Accumulated deficitÂ Â (254,879,047)Â Â (235,106,206) Total Lottery.com Inc. stockholdersâ€™ equityÂ Â 25,682,807Â Â Â 34,495,573Â Noncontrolling interestÂ Â 1,991,246Â Â Â 2,120,429Â Total EquityÂ Â 27,674,053Â Â Â 36,616,002Â Â Â Â Â Â Â Â Â Â Total liabilities and stockholdersâ€™ equityÂ $58,403,889Â Â $64,377,218Â Â The accompanying notes are an integral part of these unaudited condensed consolidated financial statements. Â F-2 Â Â LOTTERY.COM INC. CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS AND COMPREHENSIVE LOSS (UNAUDITED) Â Â Â 2024Â Â 2023Â Â 2024Â Â 2023Â Â Â Three Months Ended September 30,Â Â Nine Months Ended September 30,Â Â Â 2024Â Â 2023Â Â 2024Â Â 2023Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â RevenueÂ $200,655Â Â $285,523Â Â $716,972Â Â $1,561,096Â Cost of revenueÂ Â 83,829Â Â Â 72,171Â Â Â 213,186Â Â Â 203,001Â Gross profitÂ Â 116,826Â Â Â 213,352Â Â Â 503,786Â Â Â 1,358,095Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Operating expenses:Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Personnel costsÂ Â 679,346Â Â Â 1,289,893Â Â Â 3,454,011Â Â Â 3,606,841Â Professional feesÂ Â 1,447,403Â Â Â 400,837Â Â Â 6,957,299Â Â Â 2,499,568Â General and administrativeÂ Â 411,779Â Â Â 255,441Â Â Â 1,382,973Â Â Â 1,557,271Â Depreciation and amortizationÂ Â 1,207,914Â Â Â 1,421,269Â Â Â 3,823,642Â Â Â 4,218,907Â Total operating expensesÂ Â 3,746,442Â Â Â 3,367,440Â Â Â 15,617,925Â Â Â 11,882,587Â Income (loss) from operationsÂ Â (3,629,616)Â $(3,154,088)Â Â (15,114,139)Â $(10,524,492) Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Other expensesÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Interest (income) expenseÂ Â 126,753Â Â Â 243,424Â Â Â 350,784Â Â Â 284,589Â Other (income) expenseÂ Â (20,431)Â Â 3,105Â Â (11,747)Â Â Â 61,577Â Loss on impairment of intangibles & goodwillÂ Â 4,298,002Â Â Â -Â Â Â 4,298,002Â Â Â -Â Total other expenses (income), netÂ Â 4,404,324Â Â Â 246,529Â Â Â 4,637,039Â Â Â 346,166Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Net loss before income taxÂ $(8,033,940)Â $(3,400,617)Â $(19,751,178)Â $(10,870,658) Income tax expense (benefit)Â Â 12,814Â Â Â -Â Â Â 21,114Â Â Â -Â Â Net lossÂ Â (8,046,754)Â Â (3,400,617)Â Â (19,772,292)Â Â (10,870,658) Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Other comprehensive lossÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Foreign currency translation adjustment, netÂ Â 102,704Â Â Â (34,256)Â Â 128,635Â Â Â (182,607) Comprehensive lossÂ Â (7,944,050)Â Â (3,434,873)Â Â (19,643,657)Â Â (11,053,265) Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Net income attributable to noncontrolling interestÂ Â (40,824)Â Â 72,227Â Â Â (129,183)Â Â 212,094Â Net loss attributable to Lottery.com Inc.Â Â (7,984,874)Â Â (3,362,646)Â Â (19,772,840)Â Â (10,841,171) Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Net loss per common shareÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Basic and dilutedÂ $(1.46)Â $(1.33)Â $(4.48)Â $(5.38) Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Weighted average common shares outstandingÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Basic and dilutedÂ Â 5,464,931Â Â Â 2,527,045Â Â Â 4,409,648Â Â Â 2,016,764Â Â The accompanying notes are an integral part of these unaudited condensed consolidated financial statements. Â F-3 Â Â LOTTERY.COM, INC. CONDENSED CONSOLIDATED STATEMENTS OF EQUITY (UNAUDITED) For the Nine Months Ended September 30, 2024 and 2023 Â Â Â SharesÂ Â AmountÂ Â CapitalÂ Â DeficitÂ Â IncomeÂ Â EquityÂ Â InterestÂ Â EquityÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â TotalÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â AccumulatedÂ Â AutoLottoÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Â AdditionalÂ Â Â Â Â OtherÂ Â Inc.Â Â Â Â Â TotalÂ Â Â Common StockÂ Â Paid-InÂ Â AccumulatedÂ Â ComprehensiveÂ Â Stockholdersâ€™Â Â NoncontrollingÂ Â Stockholdersâ€™Â Â Â SharesÂ Â AmountÂ Â CapitalÂ Â DeficitÂ Â IncomeÂ Â EquityÂ Â InterestÂ Â EquityÂ Balance as of December 31, 2022Â Â 2,527,045Â Â Â 2,527Â Â Â 267,597,370Â Â Â (208,187,210)Â Â 3,622Â Â Â 59,416,309Â Â Â 2,400,176Â Â Â 61,816,485Â Stock based compensationÂ Â -Â Â -Â Â Â 358,349Â Â Â -Â Â Â Â -Â Â Â Â 358,349Â Â Â -Â Â Â Â 358,349Â Conversion of Debt to StockÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Conversion of Debt to Stock, sharesÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Other comprehensive lossÂ Â -Â Â Â Â -Â Â Â Â --Â Â Â Â Â Â Â Â (114,095)Â Â (114,095)Â Â -Â Â Â Â (114,095) Net lossÂ Â Â Â Â Â -Â Â Â Â -Â Â Â Â (3,260,437)Â Â -Â Â Â Â (3,260,437)Â Â (67,640)Â Â (3,328,077) Balance as of March 31, 2023Â Â 2,527,045Â Â $2,527Â Â $267,955,719Â Â $(211,447,647)Â Â (110,473)Â $56,400,126Â Â $2,332,536Â Â $58,732,662Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Stock based compensationÂ Â -Â Â Â Â -Â Â Â Â 358,349Â Â Â -Â Â Â Â -Â Â Â Â 358,349Â Â Â -Â Â Â Â 358,349Â Other comprehensive lossÂ Â -Â Â Â Â -Â Â Â Â -Â Â Â Â -Â Â Â Â (34,256)Â Â (34,256)Â Â -Â Â Â Â (34,256) Net lossÂ Â -Â Â Â Â -Â Â Â Â -Â Â Â Â (4,218,088)Â Â -Â Â Â Â (4,218,088)Â Â (72,226)Â Â (4,290,314) Balance as of June 30, 2023Â Â 2,527,045Â Â Â 2,527Â Â 268,314,068Â Â (215,665,735)Â Â (144,729) Â 52,506,131Â Â 2,260,310Â Â 54,766,441Â Stock based compensationÂ Â -Â Â Â Â Â Â Â Â 358,349Â Â Â Â -Â Â Â Â -Â Â Â Â 358,349Â Â Â Â -Â Â Â Â 358,349Â Â Other comprehensive lossÂ Â -Â Â Â Â Â Â Â -Â Â Â -Â Â Â (34,256)Â Â (34,256)Â Â Â Â Â Â (34,256) Stock issued for acquisition of subsidiaryÂ Â 50,000Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â 50Â Â Â Â Â Â Â 50Â Net lossÂ Â Â Â Â Â Â Â Â Â -Â Â Â (3,362,646)Â Â -Â Â Â (3,362,646)Â Â (72,226)Â Â (3,434,872) Balance as of September 30, 2023Â Â 2,527,045Â Â $2,527Â Â $268,672,417Â Â $(219,028,381)Â (178,985)Â $49,467,578Â Â $2,188,084Â Â $51,655,662Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Balance as of December 31, 2023Â Â 2,877,045Â Â 2,877Â Â 269,690,569Â Â (235,106,206)Â Â (91,667)Â 34,495,573Â 2,120,429Â Â 36,616,002Â Stock based compensationÂ Â 1,851,277Â Â Â 1,851Â Â Â 3,652,273Â Â Â -Â Â Â Â -Â Â Â Â 3,654,124Â Â Â -Â Â Â Â 3,654,124Â Other comprehensive lossÂ Â -Â Â Â Â -Â Â Â Â -Â Â Â Â -Â Â Â Â 16,673Â Â Â 16,673Â Â Â Â Â Â Â 16,673Â Net lossÂ Â -Â Â Â Â -Â Â Â Â Â Â Â Â (5,665,244)Â Â Â Â Â Â (5,665,244)Â Â (43,735)Â Â (5,708,979) Balance as of March 31, 2024Â Â 4,728,322Â Â Â 4,728Â Â Â 273,342,842Â Â Â (240,771,450)Â Â (74,994)Â Â 32,501,126Â Â Â 2,076,694Â Â Â 34,577,820Â Stock based compensationÂ Â 2,685,639Â Â Â 2,686Â Â Â 4,009,542Â Â Â -Â Â Â Â -Â Â Â Â 4,012,228Â Â Â -Â Â Â Â 4,012,228Â Conversion of Debt to StockÂ Â 105,440Â Â Â 105Â Â Â 137,491Â Â Â -Â Â Â Â -Â Â Â Â 137,596Â Â Â -Â Â Â Â 137,596Â Other comprehensive lossÂ Â -Â Â Â Â -Â Â Â Â -Â Â Â Â -Â Â Â Â 74,994Â Â Â 74,994Â Â Â -Â Â Â Â 74,994Â Net lossÂ Â -Â Â Â Â -Â Â Â Â -Â Â Â Â (6,163,547)Â Â Â Â Â Â (6,163,547)Â Â (44,624)Â Â (6,208,171) Balance as of June 30, 2024Â Â 7,519,401Â Â Â 7,519Â Â Â 277,489,875Â Â Â (246,934,997)Â Â 0Â Â 30,562,397Â Â Â 2,032,070Â Â Â 32,594,467Â BalanceÂ Â 7,519,401Â Â Â 7,519Â Â Â 277,489,875Â Â Â (246,934,997)Â Â 0Â Â 30,562,397Â Â Â 2,032,070Â Â Â 32,594,467Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Stock based compensationÂ Â 2,030,514Â Â Â Â 2,031Â Â Â 2,259,899Â Â Â -Â Â Â Â -Â Â Â Â 2,261,930Â Â Â -Â Â Â 2,261,930Â Stock issued for acquisition of subsidiaryÂ Â 50,000Â Â Â 50Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â 50Â Â Â Â Â Â Â 50Â Conversion of Debt to StockÂ Â 523,767Â Â Â Â 524Â Â Â Â 557,976Â Â Â Â -Â Â Â Â -Â Â Â Â 558,500Â Â Â Â -Â Â Â 558,500Â Â Other comprehensive lossÂ Â -Â Â Â -Â Â Â -Â Â Â Â Â Â 243,980Â Â Â 243,980Â Â Â -Â Â Â 243,980Â Net lossÂ Â -Â Â Â -Â Â Â -Â Â Â Â (7,944,050)Â Â -Â Â Â Â (7,944,050)Â Â (40,824)Â Â (7,984,874) Balance as of September 30, 2024Â Â 10,123,682 Â Â Â 10,124Â Â Â 280,307,750Â Â Â (254,879,047)Â Â Â 243,980Â Â Â 25,682,807Â Â Â 1,991,246Â Â Â 27,674,053Â BalanceÂ Â 10,123,682 Â Â Â 10,124Â Â Â 280,307,750Â Â Â (254,879,047)Â Â Â 243,980Â Â Â Â 25,682,807Â Â Â 1,991,246Â Â Â 27,674,053Â Â The accompanying notes are an integral part of these unaudited condensed consolidated financial statements. Â F-4 Â Â LOTTERY.COM INC. CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS (UNAUDITED) For the Nine Months Ended September 30, 2024 and 2023Â Â Â Â 2024Â Â 2023Â Â Â Nine Months Ended September 30,Â Â Â 2024Â Â 2023Â CASH FLOWS FROM OPERATING ACTIVITIESÂ Â Â Â Â Â Â Â Net loss attributable to Lottery.com Inc.Â $(19,772,840)Â $(10,841,171) Adjustments to reconcile net income to net cash used in operating activities:Â Â Â Â Â Â Â Â Loss (Income) attributable to noncontrolling interestÂ Â 129,183Â Â Â (139,866) Depreciation and amortizationÂ Â 3,823,642Â Â Â 4,217,873Â Common stock granted for compensation and as payment in lieu of cash payments for accrued liabilitiesÂ Â 10,621,823Â Â Â 1,075,049Â Loss on impairment of intangibles & goodwillÂ Â 4,298,002Â Â Â Â 0Â Â Changes in assets and liabilities:Â Â Â Â Â Â Â Â Accounts receivableÂ Â (410,216)Â Â 67,057Â Prepaid expensesÂ Â (228,198)Â Â 32,601Â Other current assetsÂ Â 136,966Â Â Â (48,873) Other long term assetsÂ Â -Â Â Â 125,000Â Trade payablesÂ Â 116,057Â Â Â 208,680Â Accrued and other expensesÂ Â 1,231,465Â Â Â 3,789,088Â Deferred revenueÂ Â (80,357)Â Â (80,357) Other liabilitiesÂ Â -Â Â Â 617,556Â Accrued interestÂ Â 850,000Â Â Â 210,831Â Other long-term liabilitiesÂ Â 237,226Â Â Â -Â Net cash (used in) provided by operating activitiesÂ Â 952,753Â Â Â (766,532) CASH FLOWS FROM INVESTING ACTIVITIESÂ Â Â Â Â Â Â Â Purchase of property and equipmentÂ Â -Â Â Â -Â Purchase of intangiblesÂ Â (884,906)Â Â -Â Net cash used in investing activitiesÂ Â (884,906)Â Â -Â CASH FLOWS FROM FINANCING ACTIVITIESÂ Â Â Â Â Â Â Â Proceeds from issuance of convertible debtÂ Â (31,560)Â Â 870,976Â Net cash (used in) provided by financing activitiesÂ Â (31,560)Â Â 870,976Â Net effect of exchange rate changes on CashÂ Â (335,647)Â Â (143,475) NET CHANGE IN NET CASH AND RESTRICTED CASHÂ Â (299,360)Â Â (39,031) CASH AND RESTRICTED CASH - BEGINNING OF YEARÂ Â 359,826Â Â Â 102,766Â CASH AND RESTRICTED CASH - END OF PERIODÂ $60,466Â Â Â $ 63,735Â Supplemental Disclosure of Cash Flow Information:Â Â Â Â Â Â Â Â Interest paid in cashÂ $-Â Â $-Â Taxes paid in cashÂ $-Â Â $-Â Â The accompanying notes are an integral part of these unaudited condensed consolidated financial statements. Â F-5 Â Â LOTTERY.COM INC. NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED) NINE MONTHS ENDED SEPTEMBER 30, 2024 Â Note 1. Nature of Operations Â Description of Business Â Lottery.com Inc. (formerly Trident Acquisitions Corp) (â€œTDACâ€, â€œLottery.comâ€ or â€œthe Companyâ€), was formed as a Delaware corporation on March 17, 2016. On October 29, 2021, we consummated a business combination (the â€œBusiness Combinationâ€) with AutoLotto, Inc. (â€œAutoLottoâ€). Following the closing of the Business Combination (the â€œClosingâ€) we changed our name from â€œTrident Acquisitions Corp.â€ to â€œLottery.com Inc.â€ and the business of AutoLotto became our business. In connection with the Business Combination the Company moved its headquarters from New York, New York to Spicewood, Texas. In September of 2024, headquarters for the Company was moved to Fort Worth Texas. Â The Company is a leading provider of domestic and international lottery products and services. As an independent third-party lottery game service, the Company offers a platform that it developed and operates to enable the remote purchase of legally sanctioned lottery games in the U.S. and abroad (the â€œPlatformâ€). The Companyâ€™s revenue generating activities are focused on (i) offering the Platform via the Lottery.com app and our websites to users located in the U.S. and international jurisdictions where the sale of lottery games is legal and our services are enabled for the remote purchase of legally sanctioned lottery games (our â€œB2C Platformâ€); (ii) offering an internally developed, created and operated business-to-business application programming interface (â€œAPIâ€) of the Platform to enable commercial partners in permitted U.S. and international jurisdictions to purchase certain legally operated lottery games from the Company and resell them to users located within their respective jurisdictions (â€œB2B APIâ€); and (iii) delivering global lottery data, such as winning numbers and results, and sports data, such as scores and statistics, to commercial digital subscribers and providing access to other proprietary, anonymized transaction data pursuant to multi-year contracts (â€œData Serviceâ€). Â As a provider of lottery products and services, the Company is required to comply with, and its business is subject to, regulation in each jurisdiction in which the Company offers the B2C Platform, or a commercial partner offers users access to lottery games through the B2B API. In addition, it must also comply with the requirements of federal and other domestic and foreign regulatory bodies and governmental authorities in jurisdictions in which the Company operates or with authority over its business. The Companyâ€™s business is additionally subject to multiple other domestic and international laws, including those relating to the transmission of information, privacy, security, data retention, and other consumer focused laws, and, as such, may be impacted by changes in the interpretation of such laws. Â On June 30, 2021, the Company acquired an interest in Medios Electronicos y de Comunicacion, S.A.P.I de C.V. (â€œAganarâ€) and JuegaLotto, S.A. de C.V. (â€œJuegaLottoâ€). Aganar has been operating in the licensed iLottery market in Mexico since 2007 as an online retailer of Mexican National Lottery draw games, instant digital scratch-off games and other games of chance. JuegaLotto is licensed by the Mexican federal regulatory authorities to sell international lottery games in Mexico. Â On July 28, 2022, the Board determined that the

Company did not currently have sufficient financial resources to fund its operations or pay certain existing obligations, including its payroll and related obligations and effectively ceased its operations furloughing certain employees effective July 29, 2022 (the â€œOperational Cessationâ€). Subsequently, the Company has had minimal day-to-day operations and has primarily focused on restarting certain aspects of its core businesses (the â€œPlans for Recommencement of Company Operationsâ€). Â On April 25, 2023, as part of the Plans for Recommencement of Company Operations, the Company resumed its ticket sales operations on a limited basis to support its affiliate partners through its Texas retail network. Â F-6 Â Â Note 2. Significant Accounting Policies Â Basis of Presentation Â The accompanying consolidated financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America (â€œGAAPâ€) and include the accounts of the Company and its wholly owned operating subsidiaries. Any reference in these notes to applicable guidance is meant to refer to the authoritative United States generally accepted accounting principles as found in the Accounting Standards Codification (â€œASCâ€) and Accounting Standards Update (â€œASUâ€) of the Financial Accounting Standards Board (â€œFASBâ€). All intercompany accounts and transactions have been eliminated in consolidation. Â Going Concern Â The accompanying consolidated financial statements have been prepared on a going concern basis of accounting, which contemplates continuity of operations, realization of assets and classification of liabilities and commitments in the normal course of business. The accompanying consolidated financial statements do not reflect any adjustments relating to the recoverability and classification of recorded asset amounts or the amounts and classifications of liabilities that might result if the Company is unable to continue as a going concern. Â Pursuant to the requirements of the Financial Accounting Standards Boardâ€™s ASC Topic 205-40, Disclosure of Uncertainties about an Entityâ€™s Ability to Continue as a Going Concern, management must evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Companyâ€™s ability to continue as a going concern for one year from the date these financial statements are issued. This evaluation does not take into consideration the potential mitigating effect of managementâ€™s plans that have not been fully implemented or are not within control of the Company as of the date the financial statements are issued. When substantial doubt exists under this methodology, management evaluates whether the mitigating effect of its plans sufficiently alleviates substantial doubt about the Companyâ€™s ability to continue as a going concern. The mitigating effect of managementâ€™s plans, however, is only considered if both (1) it is probable that the plans will be effectively implemented within one year after the date that the financial statements are issued, and (2) it is probable that the plans, when implemented, will mitigate the relevant conditions or events that raise substantial doubt about the entityâ€™s ability to continue as a going concern within one year after the date that the financial statements are issued. Â In connection with the Companyâ€™s Operational Cessation, the Company has experienced recurring net losses and negative cash flows from operations and has an accumulated deficit of approximately $254.8 million and working capital of approximately negative $10.2 million on September 30, 2024. For the quarter ended September 30, 2024, the company sustained a loss of $7.98 million. For the year ending December 31, 2023 the company sustained a net loss of $25.5 million. The Company sustained a loss from operations of $60.0 million and $53.0 million for the years ending December 31, 2022, and 2021, respectively. Subsequently, the Company sustained additional operating losses and anticipates additional operating losses for the next twelve months. These conditions raise substantial doubt about the Companyâ€™s ability to continue as a going concern. Â The Company has historically funded its activities almost exclusively from debt and equity financing. Managementâ€™s plans in order to meet its operating cash flow requirements include financing activities such as private placements of its common stock, preferred stock offerings, and issuances of debt and convertible debt. Although Management believes that it will be able to continue to raise funds by sale of its securities to provide the additional cash needed to meet the Companyâ€™s obligations as they become due beginning with a loan agreement the Company entered into with United Capital Investments Ltd. (â€œUCILâ€) on July 21, 2023, the Plans for Recommencement of Company Operations require substantial funds to implement and there is no assurance that the Company will be able to continue raising the required capital. Â The Companyâ€™s ability to continue as a going concern for the next twelve months from the issuance of these financial statements depends on its ability to execute the business plan for the relaunch of its core business, the successful monetization of Sports.com, and keeping expenditures in line with available operating capital. Such conditions raise substantial doubt about the Companyâ€™s ability to continue as a going concern. Â F-7 Â Â Impact of Trident Acquisition Corp. Business Combination Â We accounted for the October 29, 2021 Business Combination as a reverse recapitalization whereby AutoLotto was determined as the accounting acquirer and Trident Acquisition Corp. (â€œTDACâ€) as the accounting acquiree. This determination was primarily based on: Â â—former AutoLotto stockholders having the largest voting interest in Lottery.com Inc. (â€œLottery.comâ€); Â Â Â â—the board of directors of Lottery.com having 7 members, and AutoLottoâ€™s former stockholders having the ability to nominate the majority of the members of the board of directors; Â Â Â â—AutoLotto management continuing to hold executive management roles for the post-combination company and being responsible for the day-to-day operations; Â Â Â â—the post-combination company assuming the Lottery.com name; Â Â Â â—Lottery.com maintaining the pre-existing AutoLotto headquarters; and the intended strategy of Lottery.com being a continuation of AutoLottoâ€™s strategy. Â Accordingly, the Business Combination was treated as the equivalent of AutoLotto issuing stock for the net assets of TDAC, accompanied by a recapitalization. The net assets of TDAC are stated at historical cost, with no goodwill or other intangible assets recorded. Â While TDAC was the legal acquirer in the Business Combination, because AutoLotto was determined as the accounting acquirer, the historical financial statements of AutoLotto became the historical financial statements of the combined company, upon the consummation of the Business Combination. As a result, the financial statements included in the accompanying consolidated financial statements reflect (i) the historical operating results of AutoLotto prior to the Business Combination; (ii) the combined results of the Company and AutoLotto following the closing of the Business Combination; (iii) the assets and liabilities of AutoLotto at their historical cost; and (iv) the Companyâ€™s equity structure for all periods presented. Â In connection with the Business Combination transaction, we have converted the equity structure for the periods prior to the Business Combination to reflect the number of shares of the Companyâ€™s common stock issued to AutoLottoâ€™s stockholders in connection with the recapitalization transaction. As such, the shares, corresponding capital amounts and earnings per share, as applicable, related to AutoLotto convertible preferred stock and common stock prior to the Business Combination have been retroactively converted by applying the exchange ratio established in the Business Combination. Â Non-controlling Interest Â Non-controlling interest represents the proportionate ownership of Aganar and JuegaLotto, held by minority members and reflect their capital investments as well as their proportionate interest in subsidiary losses and other changes in membersâ€™ equity, including translation adjustments. Â Segment Reporting Â Operating segments are defined as components of an enterprise about which separate financial information is available that is evaluated regularly by the chief operating decision maker in deciding how to allocate resources and in assessing operating performance. Under the provisions of ASC 280, Segment Reporting, the Company is not organized around specific services or geographic regions. The Company operates in one service line, providing lottery products and services. Â F-8 Â Â We determined that our Chief Financial Officer is the Chief Operating Decision Maker, and he uses financial information, business prospects, competitive factors, operating results and other non-U.S. GAAP financial ratios to evaluate our performance, which is the same basis on which our results and performance are communicated to our Board of Directors. Based on the information described above and in accordance with the applicable literature, management has concluded that we are organized and operated as one operating and reportable segment on a consolidated basis for each of the periods presented. Â Concentration of Credit Risks Â Financial instruments that are potentially subject to concentrations of credit risk are primarily cash. Cash holdings are placed with major financial institutions deemed to be of high-credit-quality in order to limit credit exposure. The Company maintains deposits and certificates of deposit with banks which may exceed the Federal Deposit Insurance Corporation (â€œFDICâ€) insured limit and money market accounts which are not FDIC insured. In addition, deposits aggregating approximately $11,047 on September 30, 2024 are held in foreign banks. Management believes the risk of loss in connection with these accounts is minimal. Â Use of Estimates Â The preparation of the financial statements requires management to make estimates and assumptions to determine the reported amounts of assets, liabilities, revenue and expenses. Although management believes these estimates are reasonable, actual results could differ from these estimates. The Company evaluates its estimates on an ongoing basis and prepares its estimates on historical experience and other assumptions the Company believes to be reasonable under the circumstances. Â Reclassifications Â Certain balances have been reclassified in the accompanying consolidated financial statements to conform to the current year presentation. These reclassifications had no effect on the balances of current or total assets and prior yearâ€™s net loss or accumulated deficit. Â Foreign currency translation Â Assets and liabilities of subsidiaries operating outside the United States with a functional currency other than U.S. Dollars are translated into U.S. dollars. Global Gaming operates in Mexican Pesos and the base currency for S&MI Ltd. is British Pounds. Â Dollars using period-end exchange rates. Sales, costs and expenses are translated at the average exchange rates in effect during the reporting period. Â Foreign currency translation gains and losses are included as a component of accumulated other comprehensive income (loss). Â Cash and Restricted Cash Â As of September 30, 2024 and December 31, 2023, cash was comprised of cash deposits. From time-to-time cash deposits with some banks may exceed federally insured limits with the majority of cash held in one financial institution. Management believes all financial institutions holding its cash are of high credit quality and does not believe the Company is subject to unusual credit risk beyond the normal credit risk associated with commercial banking relationships. Â The Company had no marketable securities as of September 30, 2024 and December 31, 2023. Â F-9 Â Â Accounts Receivable Â The Company through its various merchant providers pre-authorizes forms of payment prior to the sale of digital representation of lottery games to minimize exposure to losses related to uncollected payments and does not extend credit to the user of the B2C Platform or the commercial partner of the B2B API, which are its customers, in the normal course of business. The Company estimates its bad debt exposure each period and records a bad debt provision for accounts receivable it believes it may not collect in full. At September 30, 2024 and December 31, 2023 the allowance for uncollectible receivables was $104,270 and $97,520, respectively. The Company has not incurred bad debt expense historically. Â Prepaid Expenses Â Prepaid expenses consist of payments made on contractual obligations for services to be consumed in future periods. The Company entered into an agreement with a third party to provide advertising services and issued equity instruments as compensation for the advertising services (â€œPrepaid advertising creditsâ€). The Company expenses the service as it is performed by the third party. The value of the services provided were used to value these contracts, except for the year ended December 31, 2021 the Company reserved for potential inability to realize $2,000,000 of prepaid advertising credits in future periods. The current portion of prepaid expenses is included in current assets on the consolidated balance sheets. The Company has remaining prepaid expenses of $19,248,357 and $19,020,159 on September 30, 2024 and December 31, 2023, respectively. Â Investments Â On August 2, 2018, AutoLotto purchased 186,666 shares of Class A-1 common stock of a third-party business development partner representing 4% of the total outstanding shares of the company. As this investment resulted in less than 20% ownership, it was accounted for using the cost basis method. Â Property and equipment, net Â Property and equipment are stated at cost. Depreciation and amortization are generally computed using the straight-line method over estimated useful lives ranging from three to five years. Leasehold improvements are amortized over the shorter of the lease term or the estimated useful life of the asset. Routine maintenance and repair costs are expensed as incurred. The costs of major additions, replacements and improvements are capitalized. Gains and losses realized on the sale or disposal of property and equipment are recognized or charged to other expense in the consolidated statement of operations. Â Depreciation of property and equipment is computed using the straight-line method over the following estimated useful lives: Â Schedule of Depreciation of Property and Equipment Computers and equipmentÂ 3 years Furniture and fixturesÂ 5 years SoftwareÂ 3 years Â Leases Â Right-of-use assets (â€œROU assetsâ€) represent the Companyâ€™s right to use an underlying asset for the lease term and lease liabilities represent the obligation to make lease payments arising from the lease. Operating lease ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. Variable lease payments are not included in the calculation of the right-of-use asset and lease liability due to uncertainty of the payment amount and are recorded as lease expense in the period incurred. As most of the leases do not provide an implicit rate, the Company used its incremental borrowing rate based on the information available at commencement date in determining the present value of lease payments. Otherwise, the implicit rate was used when readily determinable. The lease terms may include options to extend or terminate the lease when it is reasonably certain that the Company will exercise that option. Lease expense for lease payments is recognized on a straight-line basis over the lease term. Â Under the available practical expedient, the Company accounts for the lease and non-lease components as a single lease component for all classes of underlying assets as both a lessee and lessor. Further, management elected a short-term lease exception policy on all classes of underlying assets, permitting the Company to not apply the recognition requirements of this standard to short-term leases (i.e. leases with terms of 12 months or less). Â F-10 Â Â Internal Use Software Development Â Software development costs incurred internally to develop software programs to be used solely to meet our internal needs and applications are capitalized once the preliminary project stage is complete and it is probable that the project will be completed and the software will be used to perform the intended function. Additionally, we capitalize qualifying costs incurred for upgrades and enhancements to existing software that result in additional functionality. Costs related to preliminary project planning activities, post-implementation activities, maintenance and minor modifications are expensed as incurred. Internal-use software development costs are amortized on a straight-line basis over the estimated useful life of the software. Â Goodwill and Other Intangible Assets Â Goodwill represents the excess of the cost of assets acquired over the fair value of the net assets at the date of acquisition. Intangible assets represent the fair value of separately recognizable intangible assets acquired in connection with the Companyâ€™s business combinations. The Company evaluates its goodwill and other intangibles for impairment on an annual basis or whenever events or circumstances indicate that an impairment may have occurred in accordance with the provisions of ASC 350, â€œGoodwill and Other Intangible Assetsâ€. Â Revenue Recognition Â Under the new standard, Accounting Standards Update (â€œASUâ€) 2014-09, â€œRevenue from Contracts with Customers (Topic 606)â€, the Company recognizes revenues when the following criteria are met: (i) persuasive evidence of a contract with a customer exists; (ii) identifiable performance obligations under the contract exist; (iii) the transaction price is determinable for each performance obligation; (iv) the transaction price is allocated to each performance obligation; and (v) when the performance obligations are satisfied. Revenues are recognized when control of the promised goods or services is transferred to the customers in an amount that reflects the consideration expected to be entitled to in exchange for those goods or services. Â Lottery game revenue Â Items that fall under this revenue classification include: Â Lottery game sales Â The Companyâ€™s performance obligations of delivering lottery games are satisfied at the time in which the digital representation of the lottery game is delivered to the user of the B2C Platform or the commercial partner of the B2B API, therefore, are recognized at a point in time. The Company receives consideration for lottery game sales at the time of delivery to the customer, which may be the user or commercial partner, as applicable. There is no variable consideration related to lottery game sales. As each individual lottery game delivered represents a distinct performance obligation and consideration for each game sale is fixed, representing the standalone selling price, there is no allocation of consideration necessary. Â In accordance with Accounting Standards Codification (â€œASCâ€) 606, the Company evaluates the presentation of revenue on a gross versus net basis dependent on if the Company is a principal or agent. In making this evaluation, some of the factors that are considered include whether the Company has control over the specified good or services before they are transferred to the customer. The Company also assesses if it is primarily responsible for fulfilling the promise to provide the goods or services, has inventory risk, and has discretion in establishing the price. For all of the Companyâ€™s transactions, management concluded that gross presentation is appropriate, as the Company is primarily responsible for providing the performance obligation directly to the customers and assumes fulfillment risk of all lottery game sales as it retains physical possession of lottery game sales tickets from time of sale until the point of redemption. The Company also retains inventory risk on all lottery game sales tickets as they would be responsible for any potential winnings related to lost or unredeemable tickets at the time of redemption. Finally, while states have the authority to establish lottery game sales prices, the Company can add service fees to ticket prices evidencing its ability to establish the ultimate price of the lottery tickets being sold. Â F-11 Â Â Other associated revenue Â The Companyâ€™s performance obligations in agreements with certain customers are to provide a license of intellectual property related to the use of the Companyâ€™s tradename for marketing purposes by partners of the Company. Customers pay a license fee up front. The transaction price is deemed to be the license issue fee stated in the contract. The license offered by the Company represents a symbolic license which provides the customer with the right to use the Companyâ€™s intellectual property on an ongoing basis with continued support throughout the term of the contract in the form of ongoing maintenance of the underlying intellectual property. There is no variable consideration related to these performance obligations. Â Arrangements with multiple performance obligations Â The Companyâ€™s contracts with customers may include multiple performance obligations. For such arrangements, management allocates revenue to each performance obligation based on its relative standalone selling price. Management generally determines standalone selling prices based on the prices charged to customers. Â Deferred Revenue Â The Company records deferred revenue when cash payments are received or due in advance of any performance, including amounts which are refundable. Â Payment terms vary by the type and location of the customer and the products or services offered. The term between invoicing and when payment is due is not significant. For certain products or services and customer types, management requires payment before the products or services are delivered to the customer. Â Contract Assets Â Given the nature of the Companyâ€™s services and contracts, it has no contract assets. Â Taxes Â Taxes assessed by a governmental authority that are both imposed on and concurrent with specific revenue-producing transactions, that are collected by us from a customer, are excluded from revenue. Â Cost of Revenue Â Cost of revenue consists primarily of variable costs, comprising (i) the cost of procurement of lottery games, minus winnings to users, additional expenses related to the sale of lottery games, including, commissions, affiliate fees and revenue shares; and (ii) payment processing fees on user fees, including chargebacks imposed on the Company. Other non-variable costs included in cost of revenue include affiliate marketing credits acquired on a per-contract basis. Â Stock-based Compensation Â Effective October 1, 2019, the Company adopted ASU 2018-07, Compensation - â€œStock Compensation (Topic 718): Improvements to Nonemployee Share-based Payment Accountingâ€ (â€œASC 718â€), which addresses aspects of the accounting for nonemployee share-based payment transactions and accounts for share-based awards to employees in accordance with ASC 718, Stock Compensation. Under this guidance, stock compensation expense is measured at the grant date, based on the fair value of the award, and is recognized as an expense over the estimated service period (generally the vesting period) on the straight-line attribute method. Â F-12 Â Â Income Taxes Â For both financial accounting and tax reporting purposes, the Company reports income and expenses based on the accrual method of accounting. Â For federal and state income tax purposes, the Company reports income or loss from their investments in limited liability companies on the consolidated income tax returns. As such, all taxable income and available tax credits are passed from the limited liability companies to the individual members. It is the responsibility of the individual members to report the taxable income and tax credits, and to pay any resulting income taxes. Therefore, the income and losses incurred by the limited liability companies have been consolidated in the Companyâ€™s tax return and provision based upon its relative ownership. Â Income taxes are accounted for in accordance with ASC 740, â€œIncome Taxesâ€ (â€œASC 740â€), using the asset and liability method. Under this method, deferred income tax assets and liabilities are recognized for the future tax consequences attributable to temporary differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases. Deferred income tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which these temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date. A valuation allowance is provided for those deferred tax assets for which it is more likely than not that the related benefit will not be realized. Â The Company records uncertain tax positions in accordance with ASC 740 on the basis of a two-step process in which (i) the Company determines whether it is more likely than not that the tax positions will be sustained on the basis of the technical merits of the position; and (ii) for those tax positions that meet the more likely than not recognition threshold, the Company recognizes the largest amount of tax benefit that is more than 50 percent likely to be realized upon ultimate settlement with the related tax authority. The Companyâ€™s policy is to recognize interest and penalties related to the underpayment of income taxes as a component of income tax expense or benefit. To date, there have been no interest or penalties charged in relation to the unrecognized tax benefits. Â Generally, the taxing authorities can audit the previous three years of tax returns and in certain situations audit additional years. For federal tax purposes, the Companyâ€™s 2020 through 2023 tax years generally remain open for examination by the tax authorities under the normal three-year statute of limitations. For state tax purposes, the Companyâ€™s 2019 through 2023 tax years remain open for examination by the tax authorities under the normal four-year statute of limitations. Â Fair Value of Financial Instruments Â The Company determines the fair value of its financial instruments in accordance with the provisions of ASC 820, Fair Value Measurements and Disclosures (â€œASC 820â€), which establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under ASC 820 are described below: Â â—Level 1 - Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities Â Â Â â—Level 2 - Quoted prices in markets that are not active, or inputs that are observable, either directly or indirectly, for substantially the full term of the asset or liability Â Â Â â—Level 3 - Valuation is generated from model-based techniques that use significant assumptions not observable in the market. These unobservable assumptions reflect our own estimates of assumptions that market participants would use in pricing the asset or liability. Â Determination of fair value and the resulting hierarchy requires the use of observable market data whenever available. Â F-13 Â Â The classification of an asset or liability in the hierarchy is based upon the lowest level of input that is significant to the measurement of fair value. Â Fair value of stock options and warrants Â Management uses the Black-Scholes option-pricing model to calculate the fair value of stock options and warrants. Use of this method requires management to make assumptions and estimates about the expected life of options and warrants, anticipated forfeitures, the risk-free rate, and the volatility of the Companyâ€™s share price. In making these assumptions and estimates, management relies on historical market data. Â Recent Accounting Pronouncements Â In January 2017, the FASB issued ASU No. 2017-04, Intangibles - Goodwill and other (Topic 350) (â€œASU 2017-04â€). ASU 2017-04 simplifies the accounting for goodwill impairment and removes Step 2 of the goodwill impairment test. Goodwill impairment will now be the amount by which a reporting unitâ€™s carrying value exceeds its fair value limited to the total amount of goodwill allocated to that reporting unit. Entities will continue to have the option to perform a qualitative assessment to determine if a quantitative impairment test is necessary. The same one-step impairment test will be applied to goodwill at all reporting units, even those with zero or negative carrying amounts. The amendments in this ASU are effective for goodwill impairment tests in fiscal years beginning after December 15, 2021, and early adoption is permitted. The Company is currently evaluating this new standard and management does not currently believe it will have a material impact on its consolidated financial statements, depending on the outcome of future goodwill impairment tests. Â In June 2016, the FASB issued ASU No. 2016-13, Financial Instruments - Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments (â€œASU 2016-13â€). ASU 2016-13 requires the measurement of all expected credit losses for financial assets held at the reporting date based on historical experience, current conditions, and reasonable and supportable forecasts. Adoption of ASU 2016-13 will require the Company to use forward-looking information to formulate its credit loss estimates. ASU 2016-13 is effective for annual reporting periods beginning after December 15, 2022, and early adoption is permitted. The Company is currently evaluating this new standard and currently does not expect it to have a significant impact on the Companyâ€™s consolidated financial statements. Â In December 2019, the FASB issued ASU No 2019-12, Income Taxes (Topic 740): Simplifying the Accounting for Income Taxes (â€œASU2019-12â€). ASU 2019-12 removes certain exceptions to the general principles in Topic 740 in Generally Accepted Accounting Principles. ASU 2019-12 is effective for annual reporting periods beginning after December 15, 2021, and early adoption is permitted. The Company is currently evaluating this new standard and currently does not expect it to have a significant impact on the Companyâ€™s consolidated financial statements. Â In October 2020, the FASB issued ASU No. 2020-09, Debt (Topic 470) (â€œASU 2020-09â€). ASU 2020-09 amendments to SEC paragraphs pursuant to SEC release NO. 33-10762 amends terms related to Debt Guarantors and Issuers of Guaranteed Securities Registered or to be Registered with the SEC. The Company is currently evaluating the timing of adoption and impact of the updated guidance on its financial statements. Â In November 2023, the FASB issued ASU 2023-07 Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures to enhance the reportable segment disclosures. The guidance will require additional disclosures about significant segment expenses. The guidance is effective for the public companies with fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024 with early adoption permitted. The Company is currently evaluating the impact of this standard. Â Note 3. Business Combination Â TDAC Combination Â On October 29, 2021, the Company and AutoLotto consummated the transactions contemplated by the Merger Agreement. At the Closing, each share of common stock and preferred stock of AutoLotto that was issued and outstanding immediately prior to the effective time of the Merger (other than excluded shares as contemplated by the Merger Agreement) was cancelled and converted into the right to receive approximately 3.0058 shares (the â€œExchange Ratioâ€) of Lottery.com. common stock. Â F-14 Â Â The Merger closing was a triggering event for the Series B convertible notes, of which $63.8 million was converted into 164,426 shares of AutoLotto that were then converted into 488,225 shares of Lottery.com common stock using the Exchange Ratio. Â At the Closing, each option to purchase AutoLottoâ€™s common stock, whether vested or unvested, was assumed and converted into an option to purchase a number of shares of Lottery.com common stock in the manner set forth in the Merger Agreement. Â The Company accounted for the Business Combination as a reverse recapitalization whereby AutoLotto was determined as the accounting acquirer and TDAC as the accounting acquiree. Refer to Note 2, Summary of Significant Accounting Policies, for further details. Accordingly, the Business Combination was treated as the equivalent of AutoLotto issuing stock for the net assets of TDAC, accompanied by a recapitalization. The net assets of TDAC are stated at historical cost, with no goodwill or other intangible assets recorded. Â The accompanying consolidated financial statements and related notes reflect the historical results of AutoLotto prior to the merger and do not include the historical results of TDAC prior to the consummation of Business Combination. Â Upon the closing of the transaction, AutoLotto received total gross proceeds of approximately $42,794,000, from TDACâ€™s trust and operating accounts. Total transaction costs were approximately $9,460,000, which principally consisted of advisory, legal and other professional fees and were recorded in additional paid in capital. Cumulative debt repayments of approximately $11,068,000, inclusive of accrued but unpaid interest, were paid in conjunction with the close, which included approximately $5,475,000 repayment of notes payable to related parties, and approximately $5,593,000 payment of accrued underwriter fees. Â Pursuant to the terms of the Business Combination Agreement, the holders of issued and outstanding shares of AutoLotto immediately prior to the Closing (the â€œSellersâ€) were entitled to receive up to 300,000 additional shares of Common Stock (the â€œSeller Earnout Sharesâ€) and Vadim Komissarov, Ilya Ponomarev and Marat Rosenberg (collectively the â€œTDAC Foundersâ€) were also entitled to receive up to 200,000 additional shares of Common Stock (the â€œTDAC Founder Earnout Sharesâ€ and, together with the Seller Earnout Shares, the â€œEarnout Sharesâ€). One of the earnout criteria had not been met by the December 31, 2021 deadline thus no earnout shares were granted specific to that criteria. 150,000 of the Seller Earnout Shares and 100,000 TDAC Founder Earnout Shares were still eligible Earnout Shares until December 31, 2022. The criteria were not met by December 31, 2022 and those earnout shares were not granted. All of the remaining potential earnout shares were forfeited as of December 31, 2022. Â Global Gaming Acquisition Â On June 30, 2021, the Company completed its acquisition of 100 percent of equity of Global Gaming Enterprises, Inc., a Delaware corporation (â€œGlobal Gamingâ€), which holds 80% of the equity of each of Medios Electronicos y de Comunicacion, S.A.P.I de C.V. (â€œAganarâ€) and JuegaLotto, S.A. de C.V. (â€œJuegaLottoâ€). JuegaLotto is federally licensed by the Mexico regulatory authorities with jurisdiction over the ability to sell international lottery games in Mexico through an authorized federal gaming portal and is licensed for games of chance in other countries throughout Latin America. Aganar has been operating in the licensed Lottery market in Mexico since 2007 and is licensed to sell Mexican National Lottery draw games, instant win tickets, and other games of chance online with access to a federally approved online casino and sportsbook gaming license and additionally issues a proprietary scratch lottery game in Mexico under the brand name Capalli. The opening balance of the acquirees have been included in our consolidated balance sheet since the date of the acquisition. Since the acquireesâ€™ financial statements were denominated in Mexican pesos, the exchange rate of 22.0848 pesos per dollar was used to translate the balances. Â The net purchase price was allocated to the assets and liabilities acquired as per the table below. Goodwill represents the future economic benefits arising from other assets acquired that could not be individually identified and separately recognized. The fair values of the acquired intangible assets were determined using Level 3 inputs which were not observable in the market. Â F-15 Â Â The total purchase price of $10,989,691, consisting of cash of $10,530,000 and 687,439 shares of common stock of AutoLotto at $0.67 per share. The total consideration transferred was approximately $10,055,214, reflecting the purchase price, net of cash on hand at Global Gaming and the principal amount of certain loans acquired. The purchase price is for an 80% ownership interest and is therefore grossed up to $13,215,843 to reflect the 20% minority interest in the acquirees. The purchase price was allocated to the identified tangible and intangible assets acquired based on their estimated fair values at the acquisition date as follows: Â Schedule of Identified Tangible and Intangible Asset Acquired Â Â Â Â Â CashÂ $517,460Â Accounts receivable, netÂ Â 34,134Â Accounts receivable - OtherÂ Â Â Â VAT (net)Â Â Â PrepaidsÂ Â 5,024Â Property and equipment, netÂ Â 2,440Â Other assets, netÂ Â 65,350Â Intangible assetsÂ Â 8,590,000Â GoodwillÂ Â 4,940,643Â Total assetsÂ $14,155,051Â Â Â Â Â Â Accounts payable and other liabilitiesÂ $(387,484) Directorâ€™s Loan *Â Â Customer depositsÂ Â (134,707) Related party loanÂ Â (417,017) Total liabilitiesÂ $(939,208) Â Â Â Â Â Total net assets of AcquireesÂ $13,215,843Â Â Goodwill recognized in connection with the acquisition - is primarily attributed to an anticipated growing lottery market in Mexico that is expected to be achieved from the integration of these Mexican entities. None of the goodwill is expected to be deductible for income tax purposes. Â Following are details of the purchase price allocated to the intangible assets acquired. Â Schedule of Intangible Assets Acquired CategoryÂ Fair ValueÂ Â Â Â Â Customer relationshipsÂ $410,000Â Gaming licenseesÂ Â 4,020,000Â Trade names and trademarksÂ Â 2,540,000Â TechnologyÂ Â 1,620,000Â Â Â Â Â Â Total IntangiblesÂ $8,590,000Â Â S&MI Ltd. Acquisition Â On September 30, 2024, the Company completed its acquisition of 100 percent of equity of S&MI Ltd., an entity organized under the laws of the United Kingdom. SM&I provides a streaming and multimedia platform which incorporates subscriptions, billing, and white label capabilities. The platform is available in both web and mobile formats to support the monetization, distribution, and broadcast of media assets. The platforms support B2B consumer engagement and are also designed to service telecom companies in the global distribution of content to their customers. The opening balance of the acquiree have been included in our consolidated balance sheet since the date of the acquisition. Since the acquireesâ€™ financial statements were denominated in British Pounds Sterling, the exchange rate of 0.7616 GBP per dollar was used to translate the balances. Â The net purchase price has been initially allocated to the assets and liabilities acquired as per the table below. A valuation analysis will be completed and specific intangible assets will be identified and valued. Goodwill may also be identified if the future economic benefits arising from other assets acquired are not able to be individually identified and separately recognized as part of the valuation analysis. The fair values of acquired intangible assets were determined using Level 3 inputs which were not observable in the market. Â The total purchase price of $1,000,000 in an all-stock purchase. [See purchase agreement detail]. The purchase price was allocated to the identified tangible and intangible assets acquired based on their estimated fair values at the acquisition date as follows: Schedule of Identified Tangible and Intangible Asset AcquiredÂ Â Â Â Â Â CashÂ $0-Â Trade Accounts receivable, netÂ Â 124,928Â Accounts receivable - OtherÂ Â 26,573Â VAT (net)Â Â 8,079Â Prepaid ExpensesÂ Â 16,165Â Intangible assetsÂ Â 884,906Â Total assetsÂ $1,060,651Â Â Â Â Â Â Accounts payable and other liabilitiesÂ $(151,817) UK Loan (COVID support)Â Â (23,796) Directorâ€™s Loan *Â Â (558,632) Total liabilitiesÂ $(734,245) Â Â Â Â Â Total net assets of AcquireeÂ $326,406Â Â F-16 Â Â Note 4. Property and Equipment, net Â Property and equipment, net as of September 30, 2024 and December 31, 2023, consisted of the following: Schedule of Property and EquipmentÂ Â Â September 30, 2024Â Â December 31, 2023Â Â Â Â Â Â Â Â Computers and equipmentÂ $124,678Â Â $124,199Â Furniture and fixturesÂ Â 16,898Â Â Â 16,898Â SoftwareÂ Â 2,026,201Â Â Â 2,026,200Â Property and equipmentÂ Â 2,167,777Â Â Â 2,167,297Â Accumulated depreciationÂ Â (2,153,960)Â Â (2,145,988) Property and equipment, netÂ $13,817Â Â $21,309Â Â Depreciation expense for the three months ended September 30, 2024 was $2,095 and was $7,772 for the three months ended September 30, 2023. Â Note 5. Prepaid Expenses Â Prepaid expenses consist primarily of advertising credits from two top tier media organizations that operate in the United States. The advertising credits were obtained in return for warrants, shares of common stock and shares of preferred stock. The agreements do not specify a time period for utilizing these credits and there is no requirement to provide cash or other consideration in connection with utilizing them. The balance can be utilized at any time at the mutual consent of the parties. The Company expects to begin utilizing these credits in the first quarter of 2025 and anticipates fully utilizing all of them by the end of 2025. Accordingly, they are presented as current assets. Â Note 6. Notes Receivable Â On March 22, 2022, the Company entered into a three-year secured promissory note agreement with a principal amount of $2,000,000. The note bears simple interest at the rate of approximately 3.1% annually, due upon maturity of the note. The note is secured by all assets, accounts, and tangible and intangible property of the borrower and can be prepaid any time prior to its maturity date. As of September 30, 2024, the entire $2,000,000 in principle was outstanding. Â This note was received in consideration for a portion of the development work that the Company performed for the borrower who had intended to use the Companyâ€™s technology to launch its own online game in a jurisdiction outside the U.S., where the Company is unlikely to operate. Â Note 7. Write-Off of Goodwill and Intangibles Â As required by ASC 350 Intangibles â€“ Goodwill and Other Impairment and ASC 360 â€“ Impairment Testing: Long-Lived Assets, in connection with preparing the consolidated financial statements for the period ended December 31, 2023, management conducted a review as to whether there are conditions or circumstances that may indicate the impairment of its long-lived assets, goodwill and other indefinite-lived intangible assets. Â The Company reviewed the goodwill and intangibles acquired in the acquisitions of TinBu, LLC and Global Gaming Enterprises, Inc., the domain names and software purchased from third parties, and software developed in-house. Each of TinBu, Global Gaming, and Lottery.com is considered a reporting unit for application of the annual review for potential impairment. Â The company performed a valuation of each of the reporting units described above, using discounted cash flow methodologies and estimates of fair market value. Given the results of the quantitative assessment, the company determined that the goodwill for the TinBu and Global Gaming reporting units was impaired. For the year ended December 31, 2023, the company recognized goodwill impairment charges of $5.65 million for the TinBu reporting unit and $1.06 million for the Global Gaming reporting unit. The total impairment charges related to goodwill were $6.71 million. In addition, it was determined that there was an impairment of certain intangible assets related to Global Gaming. For the year ended December 31, 2023, the Company recorded impairment charges of $488 thousand to trade names and trademarks and $312 thousand to technology acquired from Global Gaming. The total impairment charges to intangible assets were $800 thousand. Â Additionally, in connection with completion of the tax provision for 2023, a transaction which had been recorded for the year ended December 31, 2021 was reevaluated and a decision was made that it should not have been recorded and should be reversed. Specifically, at the end of 2021, a decision was made to increase goodwill related to the acquisition of Global Gaming Enterprises, Inc. due to an incorrect conclusion that â€œan adjustment should be made to goodwill for the recording of related deferred tax liabilities as the Company released $1.6 million of valuation allowance since the additional deferred tax liabilities represent a future source of taxable incomeâ€. This approach improperly accelerated the effects of future amortization of intangible assets related to Global Gaming, resulting in inappropriately releasing part of a valuation allowance for deferred taxes which is not in compliance with GAAP. At that time, the Company recorded an increase to goodwill for Global Gaming and an income tax benefit each in the amount of $1,653,067. We have reversed this transaction by reducing goodwill for Global Gaming by $1,653,067 and have increased accumulated deficit to remove the income tax benefit which was incorrectly recorded for year ended December 31, 2021. Â F-17 Â Â Note 8. Write-Off of Goodwill and Intangibles Â As required by ASC 350 Intangibles â€“ Goodwill and Other Impairment and ASC 360 â€“ Impairment Testing: Long-Lived Assets, in connection with preparing the consolidated financial statements for the three months ended September 30, 2024, management conducted a review as to whether there are conditions or circumstances that may indicate the impairment of its long-lived assets, goodwill and other indefinite-lived intangible assets. Â The Company reviewed the goodwill and intangibles acquired in the acquisitions of TinBu, LLC and Global Gaming Enterprises, Inc., the domain names and software purchased from third parties, and software developed in-house. Each of TinBu, Global Gaming, and Lottery.com is considered a reporting unit for application of the GAAP accounting requirements related to analysis for potential impairment of goodwill and intangible assets. Â The company performed a valuation of each of the reporting units described above, using discounted cash flow methodologies and estimates of fair market value. Given the results of the quantitative assessment, the company determined that the goodwill for the TinBu and Global Gaming reporting units was impaired.Â For the three months ended September 30, 2024, the company recognized goodwill impairment charges of $1.57 million for the TinBu reporting unit and $1.91 million for the Global Gaming reporting unit. The total impairment charges related to goodwill were $3.48 million. In addition, it was determined that there was an impairment of certain intangible assets related to Global Gaming. For the three months ended September 30, 2024, the Company recorded impairment charges of $548 thousand to trade name, $150 thousand to customer relationships, and $119 thousand to technology acquired from Global Gaming. The total impairment charges to intangible assets were $817 thousand. Â Note 9. Intangible assets, net Â Gross carrying values and accumulated amortization of intangible assets: Schedule of Finite Lived Intangible Assets Amortization ExpensesÂ Â Â September 30, 2024Â December 31, 2023Â Â Â Â Â GrossÂ Â Â Â Â Â Â Â GrossÂ Â Â Â Â Â Â Â Â UsefulÂ CarryingÂ Â AccumulatedÂ Â Â Â Â CarryingÂ Â AccumulatedÂ Â Â Â Â Â LifeÂ AmountÂ Â AmortizationÂ Â NetÂ Â AmountÂ Â AmortizationÂ Â NetÂ Amortizing intangible assetsÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Customer relationshipsÂ 6 yearsÂ $1,350,000Â Â $(1,312,417)Â $37,583Â Â $1,350,000Â Â $(1,006,389)Â $343,611Â Trade nameÂ 6 yearsÂ Â 2,550,000Â Â Â (1,828,867)Â Â 721,133Â Â Â 2,550,000Â Â Â (1,555,925)Â Â 994,075Â TechnologyÂ 6 yearsÂ Â 3,935,177Â Â Â (2,372,040)Â Â 1,563,137Â Â Â 3,050,000Â Â Â (2,257,205)Â Â 792,795Â Software agreementsÂ 6 yearsÂ Â 14,450,000Â Â Â (10,608,332)Â Â 3,841,668Â Â Â 14,450,000Â Â Â (8,791,944)Â Â 5,658,056Â Gaming licenseÂ 6 yearsÂ Â 4,020,000Â Â Â (2,177,500)Â Â 1,842,500Â Â Â 4,020,000Â Â Â (1,675,000)Â Â 2,345,000Â Internally developed softwareÂ 2 - 10 yearsÂ Â 2,904,473Â Â Â (949,712)Â Â 1,954,761Â Â Â 2,904,473Â Â Â (737,053)Â Â 2,167,420Â Domain nameÂ 15 yearsÂ Â 6,935,000Â Â Â (1,900,833)Â Â 5,034,167Â Â Â 6,935,000Â Â Â (1,554,083)Â Â 5,380,917Â Â Â Â Â $36,144,650Â Â $(21,149,701)Â $14,994,949Â Â $35,259,473Â Â $(17,577,599)Â $17,681,874Â Â Amortization expense with respect to intangible assets for the three months ended September 30, 2024 and 2023 totaled $1,205,819 and $3,815,869, respectively, and for the nine months ended September 30, 2024 and 2023 totaled $2,610,050 and $4,133,730, respectively, which is included in depreciation and amortization in the Statements of Operations. As part of a review of goodwill and intangibles for the period ended September 30, 2024 the Company determined it was necessary to write down goodwill by $1,575,000 for TinBu and $1,906,000 for Global Gaming. Total impairment charges to goodwill for the three months ended September 30, 2024 were $3,481,000, It was also determined that there was impairment of certain intangible assets related to Global Gaming. As a result, for the period ended September 30, 2024 the Company recorded impairment charges of $150,333 to customer relationships, $547,669 to trade names and trademarks and $119,000 to technology acquired from Global Gaming. The total impairment charges to intangible assets for the period ended September 30, 2024 were $817,002. Â The Company determined that there was an impairment of long-lived assets of $412,450 during the year ended December 31, 2022, which relates to a project no longer being pursued by the Company. Additionally, in connection with the annual review of goodwill and intangibles for the year ended December 31, 2023, the Company determined that it was necessary to write down goodwill by $5,650,000 for TinBu and $1,060,200 for Global Gaming. The total impairment charges related to goodwill were $6,710,200 for the year ended December 31, 2023. It was also determined that there was impairment of certain intangible assets related to Global Gaming. As a result, for the year ended December 31, 2023 the Company recorded impairment charges of $488,300 to trade names and trademarks and $311,500 to technology acquired from Global Gaming. The total impairment charges to intangible assets for the year ended December 31, 2023 were $798,800. Â Estimated amortization expense for years of useful life remaining is as follows: Schedule of Estimated Amortization ExpenseÂ Years ending December 31,Â AmountÂ 2024Â $1,018,428Â 2025Â Â 4,073,715Â 2026Â Â 1,583,715Â 2027Â Â 1,101,289Â ThereafterÂ Â 7,217,802Â Â TotalÂ $14,994,949Â Â The Company had software development costs of $476,800 related to projects not placed in service as of both September 30, 2024 and December 31, 2023, which is included in intangible assets in the Companyâ€™s consolidated balance sheets. Amortization will be calculated using the straight-line method over the appropriate estimated useful life when the assets are put into service. Â F-18 Â Â Note 10. Notes Payable and Convertible Debt Â Secured Convertible Note Â In connection with the Lottery.com domain purchase, the Company issued a secured convertible promissory note (â€œSecured Convertible Noteâ€) with a fair value of $935,000 that matured in March 2021. The Company used the fair value of the Secured Convertible Note to value the debt instrument issued. In March 2021, the Secured Convertible Note was fully converted into 69,910 shares of the Companyâ€™s common stock. Â Series A Notes Â From August to October 2017, the Company entered into seven Convertible Promissory Note Agreements with unaffiliated investors for an aggregate amount of $821,500. The notes bear interest at 10% per year, are unsecured, and were due and payable on June 30, 2019. The parties verbally agreed to extend the maturity of the notes to December 31, 2021. While the TDAC business combination was a Qualified Financing event, noteholders were required to consent to conversion and surrender their Note to the Company prior to the close of the business combination. Noteholders that failed to consent and surrender their note prior to the business combination lost the ability to convert because there were no additional Qualified Financing events following the business combination and before the maturity date of the notes. As of both September 30, 2024, and December 31, 2023 the remaining outstanding balance of $771,500 relates to notes that are no longer convertible which have been reclassified and reported as Notes Payable. Accrued interest on the Series A notes payable was $318,909 on September 30, 2024. These notes have matured and have not been repaid. Â Series B Notes Â From November 2018 to December 2020, the Company entered into multiple Convertible Promissory Note agreements with unaffiliated investors for an aggregate amount of $8,802,828. The notes bear interest at 8% per year, are unsecured, and were due and payable on dates ranging from December 2020 to December 2021. For those notes maturing on or before December 31, 2020, the parties entered into amendments in February 2021 to extend the maturity of the notes to December 21, 2021. The Company could not prepay the loans without consent from the noteholders. Â During the year ended December 31, 2021, the Company entered into multiple Convertible Promissory Note agreements with unaffiliated investors for an aggregate amount of $38,893,733. The notes bear interest at 8% per year, are unsecured, and are due and payable on dates ranging from December 2021 to December 2022. The Company could not prepay these loans without consent from the noteholders. As of December 31, 2021, the Series B Convertible Notes issued during 2021 had a balance of $0. Â During the year ended December 31, 2021, the Company entered into amendments with six of the Series B holders of promissory notes issued between November 2018 and December 2020 to increase the principal value of the notes. The additional principal associated with the amendments totaled $3,552,114. The amendments were accounted for as a debt extinguishment, whereby the old debt was derecognized and the new debt was recorded at fair value. The Company recorded loss on extinguishment of $71,812 as a result of the amendment which was mapped in â€œOther expensesâ€ on the consolidated statements of operations and comprehensive loss. Â As of October 29, 2021, all except $185,095 of the series B convertible notes were converted into 488,226 shares of Lottery.com common stock. While the TDAC business combination was a Qualified Financing event, noteholders were required to consent to conversion and surrender their Note to the Company prior to the close of the business combination. Noteholders that failed to consent and surrender their note prior to the business combination lost the ability to convert because there were no additional Qualified Financing events following the business combination and before the maturity date of the notes. As of December 31, 2023 the remaining outstanding balance of $185,095 relates to notes that are no longer convertible which have been reclassified and reported as Notes Payable. Accrued interest on the Series B notes payable was $75,915 on September 30, 2024. See Note 10. These notes have matured and have not been repaid. Â F-19 Â Â Short term loans Â On June 29, 2020, the Company entered into a Promissory Note with the U.S. Small Business Administration (â€œSBAâ€) for $150,000. The loan has a thirty-year term and bears interest at a rate of 3.75% per annum. Monthly principal and interest payments were deferred for twelve months after the date of disbursement. The loan may be prepaid at any time prior to maturity with no prepayment penalties. The Promissory Note contains events of default and other provisions customary for a loan of this type. As of both September 30, 2024 and December 31, 2023, the balance of the loan was $150,000. As of September 30, 2024, the accrued interest on this note was $6,378. Â In August 2020, the Company entered into three separate note payable agreements with three individuals for an aggregate amount of $37,199. The notes bear interest at a variable rate, are unsecured, and the parties verbally agreed that the notes would be due upon a qualifying financing event. The notes were not retired in connection with the Business Combination in October of 2021 and remain outstanding. As of both September 30, 2024 and December 31, 2023, the balance of the loans totaled $13,000, respectively. Â Notes payable Â On August 28, 2018, in connection with the purchase of the entire membership interest of TinBu, the Company entered into several notes payable for $12,674,635 with the sellers of the TinBu and a broker involved in the transaction. The notes had an interest rate of 0%, and original maturity date of January 25, 2022. The notes payable were modified during 2021 to extend the maturity to June 30, 2022 and change the interest rate to include simple interest of 4.1% per annum effective October 1, 2021. Each of the amendments were evaluated and determined to be loan modifications and accounted for accordingly. This note is in technical default because they were not repaid by the maturity date and no alternative agreement has been entered by the Parties. Â As of both September 30, 2024 and December 31, 2023, the balance of the notes was $2,336,081. Accrued interest on these notes was $323,273 on September 30, 2024. Â Note 11. Stockholdersâ€™ Equity Â Reverse Split Â On August 9, 2023, the Company amended its Charter to implement, effective at 5:30 p.m., Eastern time, a 1-for-20 Reverse Stock Split. At the effective time of the Reverse Stock Split, every 20 shares of common stock either issued and outstanding or held as treasury stock were automatically combined into one issued and outstanding share of common stock, without any change in the par value per share. Stockholders who would have otherwise been entitled to fractional shares of common stock as a result of the Reverse Stock Split received a cash payment in lieu of receiving fractional shares. In addition, as a result of the Reverse Stock Split, proportionate adjustments will be made to the number of shares of common stock underlying the Companyâ€™s outstanding equity awards, the number of shares issuable upon the exercise of the Companyâ€™s outstanding warrants and the number of shares issuable under the Companyâ€™s equity incentive plans and certain existing agreements, as well as the exercise, grant and acquisition prices of such equity awards and warrants, as applicable. The Reverse Stock Split was approved by the Companyâ€™s stockholders at the Companyâ€™s 2023 Annual Meeting of Stockholders on August 7, 2023 and was subsequently approved by the Board of Directors on August 7, 2023. Â The effects of the Reverse Stock Split have been reflected in this Amended Quarterly Report on Form 10Q for all periods presented. Â Preferred Stock Â Pursuant to the Companyâ€™s charter, the Company is authorized to issue 1,000,000 shares of preferred stock, par value $0.001 per share. Our board of directors has the authority without action by the stockholders, to designate and issue shares of preferred stock in one or more classes or series, and the number of shares constituting any such class or series, and to fix the voting powers, designations, preferences, limitations, restrictions and relative rights of each class or series of preferred stock, including, without limitation, dividend rights, conversion rights, redemption privileges and liquidation preferences, which rights may be greater than the rights of the holders of the common stock. As of September 30, 2024, there were no shares of preferred stock issued and outstanding. Â F-20 Â Â Common Stock Â Our Charter authorizes the issuance of an aggregate of 500,000,000 shares of Common Stock, par value $0.001 per share. The shares of Common Stock are duly authorized, validly issued, fully paid and non-assessable. Our purpose is to engage in any lawful act or activity for which corporations may now or hereafter be organized under the DGCL. Unless our Board determines otherwise, we will issue all shares of our common stock in an uncertificated form. Holders of our Common Stock are entitled to one vote for each share held of record on all matters submitted to a vote of stockholders. The holders of Common Stock do not have cumulative voting rights in the election of directors. Upon our liquidation, dissolution or winding up and after payment in full of all amounts required to be paid to creditors and to the holders of preferred stock having liquidation preferences, if any, the holders of our Common Stock will be entitled to receive pro rata our remaining assets available for distribution. Â As of September 30, 2024 and December 31, 2023, 10,123,682 and 2,877,045 shares of Common Stock, post reverse stock split, respectively, were outstanding. During the three months ended September 30, 2024, the Company issued the following shares of common stock. Schedule of Common StockÂ Â Â Â Â Â Schedule of Common StockÂ Â Â Â Issuance of Common Stock Stock for compensation and as payment in lieu of cash payments for accrued liabilitiesÂ Â 2,130,514Â Issuance of Common Stock converted for Convertible NoteÂ Â 523,767Â Â Â Â Â Â TotalÂ Â 2,654,281Â Â Public Warrants Â The Public Warrants became exercisable 30 days after the Closing; the Company has an effective registration statement under the Securities Act covering the shares of common stock issuable upon exercise of the Public Warrants and a prospectus relating to them is available (or the Company permits holders to exercise their Public Warrants on a cashless basis and such cashless exercise is exempt from registration under the Securities Act). The S-1 registration became effective November 24, 2021. The Public Warrants will expire five years after October 29, 2021, which was the completion of the TDAC Combination or earlier upon redemption or liquidation. Â The Company may redeem the Public Warrants: Â â—in whole and not in part; Â Â Â â—at a price of $0.20 per warrant; Â Â Â â—upon a minimum of 30 daysâ€™ prior written notice of redemption; Â Â Â â—if, and only if, the last sale price of the Companyâ€™s common stock equals or exceeds $320.00 per share for any 20 trading days within a 30-trading day period ending on the third trading day prior to the date on which the Company sends the notice of redemption to the warrant holders; and Â Â Â â—if, and only if, there is a current registration statement in effect with respect to the shares of common stock underlying such warrants at the time of redemption and for the entire 30-day trading period referred to above and continuing each day thereafter until the date of redemption. Â F-21 Â Â If the Company calls the Public Warrants for redemption, management will have the option to require all holders that wish to exercise the Public Warrants to do so on a â€œcashless basis,â€ as described in the warrant agreement. These warrants cannot be net cash settled by the Company in any event. Â After giving effect to the Business Combination, and as of September 30, 2024 there were Public Warrants outstanding for the issuance of 1,006,250 shares of common stock of the Company, which total includes previously issued warrants of AutoLotto, now warrants of Lottery.com Inc., which are exercisable for the purchase of an aggregate of 19,784 shares of common stock of the Company. Â Private Warrants Â Private warrants of TDAC issued before the business combination were forfeited and did not transfer to the surviving entity. Â Unit Purchase Option Â On June 1, 2018, the Company sold to the underwriter (and its designees), for $100, an option to purchase up to a total of 87,500 Units exercisable at $240.00 per Unit (or an aggregate exercise price of $21,000,000) commencing on the consummation of the Business Combination. The 87,500 Units represents the right to purchase 87,500 shares of common stock and 87,500 warrants to purchase 87,500 shares of common stock. The unit purchase option, which was exercisable for cash or on a cashless basis, at the holderâ€™s option, expired on May 29, 2023. The Units issuable upon exercise of this option were identical to those offered by Lottery.com. The Company accounted for the unit purchase option, inclusive of the receipt of $100 cash payment, as an expense of the Business Combination resulting in a charge directly to stockholdersâ€™ equity. As of December 31, 2023 all of the 87,500 Units were forfeited. Â Common Stock Warrants Â The Company did not issue any warrants during the three months ended September 30, 2024. All 24,415 outstanding warrants are fully vested and have a weighted average remaining contractual life of 1.07 years. The Company did not incur any expense for the three months ended September 30, 2024. Schedule of Common Stock WarrantsÂ Â Â Â Â Â Â Â Â WeightedÂ Â Â Â Â Â Â Â Â WeightedÂ Â AverageÂ Â Â Â Â Â Â Â Â AverageÂ Â RemainingÂ Â AggregateÂ Â Â Number ofÂ Â ExerciseÂ Â ContractualÂ Â IntrinsicÂ Â Â SharesÂ Â PriceÂ Â Life (years)Â Â ValueÂ Outstanding at December 31, 2023Â Â 24,415Â Â Â 0.11Â Â Â 1.82Â Â Â 1,200,387Â GrantedÂ Â -Â Â Â -Â Â Â -Â Â Â Â Â ExercisedÂ Â -Â Â Â -Â Â Â -Â Â Â Â Â Forfeited/cancelledÂ Â -Â Â Â -Â Â Â -Â Â Â Â Â Outstanding at September 30, 2024Â Â 24,415Â Â $0.11Â Â Â 1.07Â Â $1,200,387Â Â F-22 Â Â Earnout Shares Â As detailed in Note 3 - as part of the TDAC Combination as of December 31, 2021 a total of 5,000,000 [prior to the August 2023 1:20 stock split] Earnout Shares were eligible for issuance until December 31, 2022. Conditions for the earnout were not met and the potential earnout shares were forfeited on December 31, 2022. Â Note 12. Stock-based Compensation Â Expense 2015 Stock Option Plan Â Prior to the closing of the Business Combination, AutoLotto had the AutoLotto, Inc. 2015 Stock Option/Stock Issuance Plan (the â€œ2015 Planâ€) in place. Under the 2015 Plan, incentive stock options may be granted at a price not less than fair market value of the common stock (110% of fair value to holders of 10% or more of voting stock). If the Common Stock is at the time of grant listed on any Stock Exchange, then the Fair Market Value shall be the closing selling price per share of Common Stock on the date in question on the Stock Exchange, as such price is officially quoted in the composite tape of transactions on such exchange and published in The Wall Street Journal. If there is no closing selling price for the Common Stock on the date in question, then the Fair Market Value shall be the closing selling price on the last preceding date for which such quotation exists. If the Common Stock is at the time not listed on any Stock Exchange, then the Fair Market Value shall be determined by the Board of Directors or the Committee acting in its capacity as administrator of the Plan after taking into account such factors as the Plan Administrator shall deem appropriate. The maximum number of shares of Common Stock which may be issued over the term of the Plan shall not exceed Twenty-Two Thousand Five Hundred (22,500). Options are exercisable over periods not to exceed 10 years (five years for incentive stock options granted to holders of 10% or more of voting stock) from the date of grant. Shares of Common Stock issued under the Stock Issuance Program may, in the discretion of the Plan Administrator, be fully and immediately vested upon issuance or may vest in one or more instalments over the Participantâ€™s period of Service or upon attainment of specified performance objectives. The Plan Administrator may not impose a vesting schedule upon any option grant or the shares of Common Stock subject to that option which is more restrictive than twenty percent (20%) per year vesting, with the initial vesting to occur not later than one (1) year after the option grant date. However, such limitation shall not be applicable to any option grants made to individuals who are officers of the Corporation, non-employee Board members or independent consultants. Â 2021 Equity Incentive Plan Â In connection with the Business Combination, our board of directors adopted, and our stockholders approved, the Lottery.com 2021 Incentive Award Plan (the â€œ2021 Planâ€) under which 616,518 shares of Class A common stock were initially reserved for issuance. The 2021 Plan allows for the issuance of incentive and non-qualified stock options, stock appreciation rights, restricted stock, restricted stock units and other stock or cash-based awards. The number of shares of the Companyâ€™s Class A common stock available for issuance under the 2021 Plan increases annually on the first day of each calendar year, beginning on and including January 1, 2022 and ending on and including January 1, 2031 by a number of shares of Company common stock equal to five percent (5%) of the total outstanding shares of Company common stock on the last day of the prior calendar year. Notwithstanding the foregoing, the Board may act prior to January 1st of a given year to provide that there will be no such increase in the share reserve for such year or that the increase in the share reserve for such year will be a lesser number of shares of Company common stock than would otherwise occur pursuant to the preceding sentence. During the period ended SeptemberÂ Â 30, 2024, the Company has not granted awards under the 2021 Plan. Â 2023 Equity Incentive Plan Â On October 10, 2023, the Board adopted the Lottery.com 2023 Employeesâ€™ Directorsâ€™ and Consultants Stock Issuance and Option Plan (the â€œ2023 Planâ€) under which 500,000 shares of Class A common stock were initially reserved for issuance. The 2023 Plan allows for the issuance of incentive and non-qualified stock options, and restricted stock. As of December 31, 2023, the Company had awarded 350,000 shares under the 2023 Plan. The company granted an additional 1.85 million fully-vested shares during the quarter ended March 31, 2024 and 2,669,232 shares during the quarter ended June 30, 2024. Â F-23 Â Â Stock Options Â The Company did not issue any new stock options during the quarter ended September 30, 2024. The following table shows stock option activity for the year ended December 31, 2023 and quarter ended June 30, 2024: Schedule of Stock Option ActivityÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Â WeightedÂ Â Â Â Â Â Â Â Â Â Â Â WeightedÂ Â AverageÂ Â Â SharesÂ Â OutstandingÂ Â AverageÂ Â RemainingÂ Â AggregateÂ Â Â AvailableÂ Â StockÂ Â ExerciseÂ Â ContractualÂ Â IntrinsicÂ Â Â for GrantÂ Â AwardsÂ Â PriceÂ Â Life (years)Â Â ValueÂ Outstanding at December 31,Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â 2023Â Â 10,455Â Â Â 17,283Â Â $8.20Â Â Â 2.4Â Â $944,544Â GrantedÂ Â -Â Â Â -Â Â Â -Â Â Â -Â Â Â Â Â ExercisedÂ Â -Â Â Â -Â Â Â -Â Â Â -Â Â Â Â Â Forfeited/cancelledÂ Â -Â Â Â -Â Â Â -Â Â Â -Â Â Â Â Â Outstanding at September 30, 2024Â Â 10,455Â Â Â 17,283Â Â $8.20Â Â Â 1.65Â Â $944,544Â Â Restricted awards Â The Company awards restricted stock to employees, directors, and certain outside consultants from time to time which are granted with various vesting terms including immediate vesting, service-based vesting, and performance-based vesting. In accordance with ASC 718, the Company has classified the restricted stock as equity. Â For such issuances, the measurement date is the date of grant, and the Company recognizes compensation expense for the grant of the restricted shares, over the service period for the restricted shares that vest over a period of time and for performance-based vesting awards, the Company recognizes the expense when management believes it is probable the performance condition will be achieved. As of September 30, 2024 and December 31, 2023, unrecognized stock-based compensation associated with the restricted stock awards is $0 and $0 respectively. Â The Company had restricted stock activity summarized as follows: Schedule of Restricted Stock Awards ActivityÂ Â Â Â Â Â WeightedÂ Â Â Â Â Â AverageÂ Â Â Number ofÂ Â GrantÂ Â Â SharesÂ Â Fair ValueÂ Outstanding at December 31, 2023Â Â -Â Â $-Â GrantedÂ Â 3,101,277Â Â Â 1.40Â VestedÂ Â 3,101,277Â Â Â 1.40Â Forfeited/cancelledÂ Â -Â Â Â -Â Restricted shares unvested at March 31, 2024Â Â -Â Â Â -Â Granted **Â Â 2,669,932Â Â Â 1.05Â Vested **Â Â 2,669,932Â Â Â 1.05Â Forfeited/cancelledÂ Â -Â Â Â -Â Â Restricted shares unvested at June 30, 2024Â Â -Â Â $-Â Granted**Â Â 2,654,281Â Â Â 0.86Â Vested**Â Â 2,654,281Â Â Â 0.86Â Restricted shares unvested at September 30, 2024Â Â -Â Â Â -Â Â Add rows for Q3 and the balance at September 30, 2024 Â **Of the shares granted during the quarters ending June 30, 2024 and September 30, 2024 approximately 1.75 millionn and 2.1 million shares were granted in lieu of making cash payments to satisfy accrued liabilities and approximately 900K shares were issued to compensate for consulting services incurred during the quarter. All shares were registered in the S1 filing and no longer restricted. Â F-24 Â Â Note 13. Income Taxes Â We are required to file federal and state income tax returns in the United States. The preparation of these tax returns requires us to interpret the applicable tax laws and regulations in effect in such jurisdictions, which could affect the amount of tax paid by us. In consultation with our tax advisors, we base our tax returns on interpretations that are believed to be reasonable under the circumstances. The tax returns, however, are subject to routine reviews by the various federal and state taxing authorities in the jurisdictions in which we file tax returns. As part of these reviews, a taxing authority may disagree with respect to the income tax positions taken by us (â€œuncertain tax positionsâ€) and, therefore, may require us to pay additional taxes. As required under applicable accounting rules, we accrue an amount for our estimate of additional income tax liability, including interest and penalties, which we could incur as a result of the ultimate or effective resolution of the uncertain tax positions. We account for income taxes using the asset and liability method. Under the asset and liability method, deferred tax assets and liabilities are recognized for the future tax consequences attributed to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax basis. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences and carry-forwards are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date. A valuation allowance is established when necessary to reduce deferred tax assets to amounts expected to be realized. Â Note 14. Commitments and Contingencies Â Indemnification Agreements Â The Company enters into indemnification provisions under its agreements with other entities in its ordinary course of business, typically with business partners, customers, landlords, lenders and lessors. Under these provisions, the Company generally indemnifies and holds harmless the indemnified party for losses suffered or incurred by the indemnified party as a result of the Companyâ€™s activities or, in some cases, as a result of the indemnified partyâ€™s activities under the agreement. The maximum potential amount of future payments the Company could be required to make under these indemnification provisions is unlimited. The Company has not incurred material costs to defend lawsuits or settle claims related to these indemnification agreements. As a result, the Company believes the estimated fair value of these agreements is minimal. Accordingly, the Company has no liabilities recorded for these agreements as of September 30, 2024 and December 31, 2023. Â Digital Securities Â In 2018, the Company commenced an offering and issuance (the â€œLDC Offeringâ€) of 285 million revenue participation interests (the â€œDigital Securitiesâ€) of the net raffle revenue of LDC Crypto Universal Public Company Limited (â€œLDCâ€). The Digital Securities do not have any voting rights, redemption rights, or liquidation rights, nor are they tied in any way to other equity securities of LDC or the Company nor do they otherwise hold any rights that a holder of equity securities of LDC or the Company may have or that a holder of traditional equity securities or capital stock may have. Rather, each of the holders of the Digital Securities has a pro rata right to receive 7% of the net raffle revenue. If the net raffle revenue is zero for a given period, holders of the Digital Securities are not eligible to receive any cash distributions from any raffle sweepstakes of LDC for such period. For the years ended December 31, 2023 and December 31, 2022, the company did not incur any obligations to the holders of the outstanding Digital Securities. For the year ended December 31, 2021, the Company incurred an obligation to pay an aggregate amount of approximately $5,632 to holders of the outstanding Digital Securities. The Company did not satisfy any of those obligations during the three months ended September 30, 2024 or the years ended December 31, 2023, 2022, or 2021. Â F-25 Â Â Leases Â The Company leased office space in Spicewood, Texas which expired January 31, 2024 and had continued to utilize that facility on a month-to-month basis with monthly rent of $1,669 per month until August 31, 2024. On September 1, 2024, the company moved its headquarters to Fort Worth, Texas under a membership agreement with monthly cost of $154. Additionally, the Company has leased retail space in Waco, TX which expires on December 31, 2024 with monthly rent of $2,434. The Company also leases a campus for Sports.com in Boca Raton Florida for $25,000 per month under a 12 month lease agreement that commenced on August 1, 2024 and continues thru July 31, 2025. For the nine months ended September 30, 2024 and 2023 rent expense was $169,831 and $98,558, respectively. Â As of September 30, 2024, future minimum rent payments due under non-cancellable leases are as follows: Schedule of Future Minimum Rent Payments Due Under Non-Cancellable LeasesÂ Years ending December 31,Â AmountÂ 2024Â Â 7,302Â 2025Â Â 175,000Â ThereafterÂ Â -Â TotalÂ $182,302Â Â Litigation and Other Loss Contingencies Â As of September 30, 2024, there were no pending proceedings that are deemed to be materially detrimental. The Company is a party to legal proceedings in the ordinary course of its business. The Company believes that the nature of these proceedings is typical for a company of its size and scope. See Part II, Item 1 for additional information. Â The Company is from time to time a party to various lawsuits, claims and other legal proceedings that arise in the ordinary course of business. The Company is a party to several material legal proceedings, which are described below. The outcome of litigation is inherently uncertain. If one or more legal matters were resolved against the Company in a reporting period for amounts in excess of managementâ€™s expectations, the Companyâ€™s financial condition and operating results for that reporting period could be materially adversely affected. Â J. Streicher Â On July 29, 2022, the Company filed its original Verified Complaint for Breach of Contract and Specific Performance (the â€œStreicher Complaintâ€) against J. Streicher Financial, LLC (â€œStreicherâ€) in the Court of Chancery of the State of Delaware (the â€œChancery Courtâ€), styled AutoLotto, Inc. dba Lottery.com v. J. Streicher Financial, LLC (Case No. 2022-0661-MTZ). In the Streicher Complaint, the Company alleged that Streicher breached the contract entered into by the parties on March 9, 2022 and demanded that Streicher return $16,500,000 it owes to the Company. On September 26, 2022, the Chancery Court entered an order in favor of the Company, Granting with Modifications Companyâ€™s Motion for Partial Summary Judgment in the amount of $16,500,000 (the â€œStreicher Judgmentâ€). On October 27, 2022, the Chancery Court further awarded the Company $397,037 in attorneyâ€™s fees (the â€œFee Orderâ€). On November 15, 2022, the Company initiated efforts against Streicher to seek collections on the Judgment. On December 8, 2022, the Companyâ€™s prior attorney Skadden, Arps, Slate, Meagher & Flom, LLP (â€œSkaddenâ€) filed its Combined Motion to Withdraw as Counsel and For a Charging Lien in amount of $3,024,201 for legal fees unpaid by Company (â€œSkaddenâ€™s Motionâ€). On December 30, 2022, the Company filed its response to Skaddenâ€™s Motion, alleging that the Chancery Court should deny Skaddenâ€™s Motion for a Charging Lien as a matter of law or, in the alternative, limit the charging lien to the amount of the attorneysâ€™ fees awarded by the Fee Order. As of the date of this Report, the Chancery Court has not set Skaddenâ€™s Motion for an oral hearing, nor has it entered an order on the motion. On January 20, 2023, faced with post-judgment discovery and depositions, Streicher remitted a partial payment towards the Judgment in the amount of $75,000. On February 13, 2023, Streicher made another payment towards the Judgment in the amount of $50,000 and had agreed to make another payment in the amount of $75,000 on February 28, 2023, which it failed to make. The Company intends to fully collect on the Judgment and shall pursue all legal and equitable means to enforce the Judgment against Streicher until the Judgment is fully satisfied. See â€œItem 1A. Risk Factors - Legal Proceedings Risks - We may not recover amounts owed to us from J. Streicher Financial, LLCâ€ for further information, as filed on form 10-K/A for fiscal 2023, on September 24, 2024. Â Preston Million Class Action Â On August 19, 2022, Preston Million filed a Class Action Complaint (the â€œClass Action Complaintâ€) against the Company and certain former officers and directors of the Company in the United States District Court for Southern District of New York (the â€œSDNYâ€), styled Preston Million, Individually and on Behalf of All Others Similarly Situated vs. Lottery.com, Inc. f/k/a Trident Acquisitions Corp., Anthony DiMatteo, Matthew Clemenson and Ryan Dickinson (Case No. 1:22-cv-07111-JLR). The Class Action Complaint alleged violations by all defendants of Sections 10(b) and 20(a) of the Securities Exchange Act of 1934 (the â€œExchange Actâ€) 15 U.S.C. Â§Â§ 78j(b), 78t(a), as amended by the Private Securities Litigation Reform Act of 1995 (â€œPSLRAâ€), U.S.C. Â§ 78u-4 et seq. (collectively â€œFederal Securities Lawsâ€). On November 18, 2022, the SNDY ordered the appointment of RTD Bros, LLC, Todd Benn, Tom Benn and Tomasz Rzedian (collectively â€œLottery Investor Groupâ€) as lead plaintiff and Glancy Prongay & Murray, LLP as lead counsel for plaintiffs and for the class in the case. On December 5, 2022, the Court stipulated a Scheduling Order in the case. On January 12, 2023, the Companyâ€™s legal counsel timely filed its Notice of Appearance. On January 31, 2022, plaintiffs filed their Amended Complaint adding Kathryn Lever, Marat Rosenberg, Vadim Komissarov, Thomas Gallagher, Gennadii Butkevych, Ilya Ponomarev as additional defendants in the case. The Amended Complaint alleges, among other things, that defendants made materially false and misleading statements in violation of Section 10(b),14(a) and 20(a) of the Exchange Act and plaintiffs seek compensatory damages, reasonable costs and expenses including counsel fees and expert fees. Pursuant to the Scheduling Order, the Company filed its motion to dismiss the Amended Complaint on April 3, 2023, under the newly consolidated caption and its proposed order to dismiss the matter. Plaintiffs were expected to file their opposition to the motion to dismiss no later than May 18, 2023, which would trigger the Companyâ€™s deadline to file its reply brief in support of their motion to dismiss no later than June 20, 2023. On February 6, 2024, the SDNY granted the Companyâ€™s Motion to Dismiss. On June 12, 2024, plaintiffs amended their complaint (the â€œThird Amended Complaintâ€). On July 12, 2024, the Company filed its motion to dismiss the Third Amended Complaint (the â€œMTD Third Amended Complaintâ€). On August 8, 2024, the plaintiffs filed their response in opposition to the MTD Third Amended Complaint. The Company filed its reply on August 22, 2024 to plaintiffs response in opposition to the MTD Third Amended Complaint. Â F-26 Â Â TinBu Complaint Â On March 13, 2023, John Brier, Bin Tu and JBBT, LLC (collectively, the â€œTinBu Plaintiffsâ€) filed its original complaint against Lottery.com, Inc. f /k/a AutoLotto, Inc. and its wholly-owned subsidiary TinBu, LLC (â€œTinBuâ€) in the Circuit Court of the 13th Judicial District in and for Hillsborough County, Florida (the â€œTinBu Complaintâ€). The Complaint alleges breach of contract(s) and misrepresentation with alleged damages in excess of $4.6 million. The parties agreed to extend the Companyâ€™s and its subsidiaryâ€™s deadline to respond until May 1, 2023. On May 2, 2023, the Company and its subsidiary retained local counsel who filed a Notice of Appearance on behalf of the Company and TinBu and filed a Motion for Enlargement requesting the Court to extend its deadline to file its initial response to the Complaint by an additional 30 days (the â€œMotion for Enlargementâ€). On May 5, 2023, Plaintiffs filed their Motion for Court Default (â€œPlaintiffsâ€™ Motion for Defaultâ€), despite the Companyâ€™s Motion for Enlargement. As of the date of this Amended Report, the Motion for Enlargement has not been set for a hearing. The Company intends to oppose Plaintiffsâ€™ Motion for Default. On May 9, 2023, Plaintiffs served Plaintiffsâ€™ First Request for Admissions (the â€œRFAâ€) to the Company. On October 13, 2023, the Court granted the Defendantsâ€™ Motion to Stay Litigation and Discovery pending a ruling on its Motion to Compel Arbitration. On November 16, 2023, the Court granted Defendantsâ€™ Motion to Compel Arbitration in Texas. The parties await a signed written order from the Court to that effect. The TinBu Plaintiffs have appealed the Courtâ€™s Order to Compel Arbitration in Texas. Â On July 19, 2024, the Company received notice that the Tinbu Plaintiffâ€™s requested a voluntary dismissal of their claims. The Tinbu Complaints have been voluntarily dismissed without prejudice by the District Court of Appeal of the State of Florida Second District and the Circuit Court of the Thirteenth Judicial Circuit in and for Hillsborough County, Florida, indicating that no further action will be pursued by the plaintiffs in Florida State Court at this time. The District Court of Appeals also denied the Tinbu Plaintiffâ€™s motion for attorneyâ€™s fees and costs. At present, other than what has already been recorded, the Company does not believe any additional liability is probable or estimable and therefor has not recorded any additional accruals related to this matter. Â Global Gaming Data Â On November 21, 2023, the Company and its wholly owned subsidiary TinBu, LLC (â€œTinBuâ€) (Company and TinBu collectively, â€œPlaintiffsâ€) filed their First Amended Verified Complaint in Federal Court for the Middle District of Florida (â€œMDFâ€) against John J. Brier, Jr. (â€œBrierâ€), Bin Tu (â€œTuâ€), and Global Gaming Data, LLC (â€œGGDâ€) (collectively, â€œDefendantsâ€) for violations of the Federal Defend Trade Secrets Act (â€œDTSAâ€), the Florida Uniform Trade Secrets Act (â€œFUTSAâ€) and the Florida Deceptive and Unfair Trade Practices Act (â€œFDUTPAâ€), and for breaches of contract and fiduciary duties, including the duty of loyalty, styled Lottery.com, Inc. f/k/a AutoLotto, Inc. and TinBu, LLC v. John J. Brier, Jr., Bin Tu, and Global Gaming Data, LLC (Case No.: 8:23-cv-2594-KKM-TGW) Defendants filed certain counterclaims against Plaintiffs. The Companyâ€™s request for a Temporary Restraining Order was denied by the MDF in February 2024. On June 11, 2024 the MDF denied Plaintiffsâ€™ motion to dismiss. On June 25, 2024, Plaintiffsâ€™ filed its answer to Defendantsâ€™ counterclaim(s). On July 10, 2024, the MDF entered a case management and scheduling order with a trial setting for October 2025. The parties are scheduled to attend a court ordered mediation on December 5, 2024. At present, other than what has already been recorded, the Company does not believe any additional liability is probable or estimable and therefor has not recorded any additional accruals related to this matter. Â Woodford Eurasia Assets, Ltd. Â Woodford Eurasia Assets, Ltd. (â€œWoodfordâ€) filed a complaint in the High Court of Justice in London chancery Division. October 16, 2023, The High Court of Justice in London Chancery Division (â€œthe Courtâ€) dismissed an application for injunctive relief initiated by Woodford against the Company. (Case: FL-2023-000023. Woodford Eurasia Assets Limited v Lottery.com Inc.) The Court characterized Woodfordâ€™s application as â€œfundamentally misconceivedâ€ and ordered Woodford to pay the Companyâ€™s legal costs. Woodford subsequently, on the Judgesâ€™ recommendation, withdrew the proceedings. Â Woodford filed an additional action in the United States District Court for the District of Delaware on February 14, 2024 in Case No. 23-1317-GBW. Woodford subsequently filed a Notice of Voluntary Dismissal Without Prejudice, which stated that Woodford provides notice of dismissal of all claims without prejudice against Defendants Lotttery.com and its directors. Â F-27 Â Â With the dismissal of this lawsuit by Woodford, no further action is required by Lottery.com or its directors at this time. The Company is determining its next course of action in resolving any further matters regarding Woodford. Â The validity and application of the Woodford Loan Agreement Amendment is disputed by the Company. Â Despite requests from the Company, Woodford has repeatedly among other things: failed to prove the amounts loaned to the Company or claimed to have been advanced by Woodford to the Company; failed to indicate if it would accept accelerated payment of those verified amounts; failed to provide an anti-money laundering acceptable bank account to which payment could be made by the Company and failed to explain multiple failures to respond to requests for other funding to be accepted in the context of the Woodford Loan Agreement; failed to respond to requests for funding under the accordion facility of the Woodford Loan Agreement; and failed to respond to allegations of money laundering and conspiracy to defraud the Company and the matter has been referred to the Companyâ€™s legal counsel. At present, other than what has already been recorded, the Company does not believe any additional liability is probable or estimable and therefor has not recorded any additional accruals related to this matter. Â McTurk Â On June 10, 2024, the Company and Matthew McGahan (â€œMcGahanâ€) (Company and McGahan collectively, â€œDefendantsâ€) filed their Notice of Removal and No Answer Motion to Dismiss a state court complaint filed by Sharon A. McTurk (â€œMcTurkâ€), Rutherford Enterprises, LLC (â€œRutherfordâ€), SJB Solutions, LLC (â€œSJBâ€) and Astra Supply Chain, LLC (â€œAstraâ€) McTurk, Rutherford, SJB and Astra (collectively, â€œPlaintiffsâ€) alleging fraudulent and negligent misrepresentation, aiding and abetting, and conspiracy against Defendants. On July 2, 2024, McGahan filed his Motion to Dismiss for Lack of Personal Jurisdiction and Defendants filed their Motion to Dismiss for Failure to State a Claim and Supporting Memorandum of Law (â€œMotions to Dismissâ€). On July 19, 2024, Plaintiffs filed their response to the Motions to Dismiss. On October 29, 2024, the Court denied Defendantsâ€™ Motion to Stay Discovery Pending Resolution of Defendantsâ€™ Rule 12(b)(6) Motion to Dismiss. At present, other than what has already been recorded, the Company does not believe any additional liability is probable or estimable and therefor has not recorded any additional accruals related to this matter. Â Honey Tree Â On September 4, 2024, Honey Tree Trading, LLC (â€œHoney Treeâ€ or â€œPlaintiffâ€) filed a verified original complaint (the â€œComplaintâ€) against

Lottery.com (â€œLottery.comâ€ or the â€œCompanyâ€) and directors Matthew Howard McGahan (â€œMcGahanâ€), Christopher Gooding (â€œGoodingâ€), Paul Jordan (â€œJordanâ€), Tamer Hassan (â€œHassanâ€) and Warran Macal (â€œMacalâ€ together with McGahan, Gooding, Jordan and Hassan, the â€œIndividual Defendantsâ€ and, collectively Lottery.com, the â€œDefendantsâ€) in Delaware Chancery Court alleging, amongst other things, breach of contract by the Company with respect to certain notes and warrants and breach of fiduciary duties by the Individual Defendants. (CA. No. 2024-0921-NAC: styled Honey Tree Trading, LLC v. Lottery.com Inc., et al.). On October 10 ,2024, Honey Tree amended its Complaint by filing an amended verified complaint (the â€œAmended Complaintâ€) and a motion to expedite proceedings (the â€œMotionâ€). On November 6, 2024, at a hearing on Plaintiffâ€™s Motion (the â€œHearingâ€) and on the issue of breach of fiduciary duties against the Individual Defendants, Honey Treeâ€™s counsel informed the Court that, â€œ[t]here is no question that Honey Tree is presently a shareholder and was a shareholder at the time it presented its pleading.â€ On November 12, 2024, Plaintiffâ€™s counsel informed the Court that â€œHoney Tree did own shares prior to the filing of the Amended Complaint but sold them prior to that filing; and (ii) Honey Tree did not subsequently purchase shares of Lottery.com until November 7, 2024, the day after the [H]earing,â€ (Plaintiffâ€™s Admissionâ€). Following Plaintiffâ€™s Admission on November 13, 2024, Plaintiff dismissed without prejudice its claims against Hassan and Macal (the â€œDismissalâ€). The Court ordered the Dismissal on November 15, 2024. At present, other than what has already been recorded, the Company does not believe any additional liability is probable or estimable and therefor has not recorded any additional accruals related to this matter. Â F-28 Â Â Note 15. Related Party Transactions Â The Company has entered into transactions with related parties. The Company regularly reviews these transactions; however, the Companyâ€™s results of operations may have been different if these transactions were conducted with nonrelated parties. Â During the year ended December 31, 2020, the Company entered into borrowing arrangements with the individual founders to provide operating cash flow for the Company. The Company paid $4,700 during 2021 and the outstanding balance which is included in account was $13,000 on September 30, 2024 and December 31, 2023. Â During the years ended December 31, 2021 and 2020, the Company entered into a services agreement with Master Goblin Games, LLC (â€œMaster Goblin Gamesâ€), an entity owned by Ryan Dickinson, a former officer of the Company, to facilitate the establishment of receipt of retail lottery licenses in certain jurisdictions. Â Pursuant to the Service Agreement, Master Goblin was authorized and approved by the Company to incur up to $100,000 in initial expenses per location for the commencement of operations at each location, including, without limitation, tenant improvements, furniture, inventory, fixtures and equipment, security and lease deposits, and licensing and filing fees. Similarly, pursuant to the Service Agreement, during each month of operation, Master Goblin was authorized to submit to the Company for reimbursement on-going expenses of up to $5,000 per location for actually incurred lease expenses. The initial expenses were submitted by Master Goblin to the Company upon Master Goblin securing a lease and leases were only secured by Master Goblin in any location upon request of the Company. Such initial expenses were recorded by the Company as lease obligations. On-going expenses were submitted by Master Goblin to the Company on a monthly basis, subject to offset, and were recorded by the Company as an expense. To the extent Master Goblin had a positive net income in any month, exclusive of the sale of lottery games, such net income reduced or eliminated such reimbursable expenses for that month. Â In January 2023, Woodford Eurasia Assets, Ltd. signed a letter of intent to acquire Master Goblin. As of the date of this Report, no definitive documentation for this transaction has been signed. Â The Company paid Master Goblin an aggregate of approximately $53,000 and $440,000, including expense reimbursements under the Service Agreement and additional reimbursable expenses, during the years ended December 31, 2023 and 2022, respectively. In January of 2023, the company paid $53,000 to Master Goblin Games for settlement of outstanding obligations of $316,919 and the parties mutually agreed to terminate the business relationship. Â During the quarter ended September 30, 2024, the Company entered into a borrowing arrangement with Robert Stubblefield, the Companyâ€™s Chief Financial Officer, to provide funding for certain operating expenses of the Company. The Loan amount is $57,682 and is anticipated to be repaid before December 31, 2024. The Loan was issued at zero percent interest. The Company has made any payments on the loan as of the date of this report. Â Note 16. Subsequent Events Â On October 16, 2024, the U.S. Securities and Exchange Commission (â€œSECâ€)â€™s has declared the Companyâ€™s Form S-1 Registration Statement effective (â€œRegistration Statementâ€; File Number: 333-281925). The Registration Statement, while effective, allows the covered selling securityholders to publicly resell the securities covered by the Registration Statement, subject to the satisfaction by selling security holders of the prospectus delivery requirements of the Securities Act of 1933, as amended, in connection with any such resale. The Registration Statement provides for an offering of 50 million shares of Common Stock at $3.00 per share. Â On December 10, 2024, the Audit Committee of the Board of Directors of Lottery.com Inc. (the â€œCompanyâ€) approved the engagement of Boladale Lawal & Co (â€œBLCâ€) as the Companyâ€™s new independent registered public accounting firm, effective immediately for the quarter ended September 30, 2024. Â On November 21, 2024, the Company fully-executed a Stock Purchase Agreement (the â€œAgreementâ€) with Generating Alpha Ltd., a St. Kitts and Nevis company, (the â€œInvestorâ€). The Investor has agreed to purchase from the Company up to One Hundred Million Dollars ($100,000,000) (the â€œCommitment Amountâ€) of the Companyâ€™s fully registered, freely tradable common stock (the â€œCommon Stockâ€) under certain terms and conditions. Pursuant to the terms of the Agreement the Company can request a â€œPutâ€ on the purchase of its stock and the Investor has agreed to purchase the Companyâ€™s shares at ninety (90%) percent of the â€œMarket Price.â€ Market Price shall be defined as the average VWAP of the common stock twenty trading days immediately preceding the Put (â€œMaximum Put Amountâ€). The dollar amount of Common Stock sold to the Investor in each Put may not be less than $20,000.00 and the maximum amount will equal 100% of the Average Daily Trading Volume. The Maximum Put Amount may be increased upon mutual written consent of the Company and the Investor. Puts are further limited to Investor owning no more than 4.99% of the Common Stock at any given time. Â In accordance with the Agreement, the Company will issue to the Investor a Commitment Fee in shares of the Companyâ€™s common stock equivalent to 1.5% of half of the Commitment Amount. After drawing down half of the Commitment Amount, the Company shall issue an additional 1.5% of half the Commitment Amount in shares of the Companyâ€™s common stock, not to exceed 4.99% of the Companyâ€™s issued and outstanding. Any amount that would exceed 4.99% of the Companyâ€™s issued and outstanding shall be issued in the form of a prefunded Common Stock Purchase Warrant. Â F-29 Â Â Item 2. Managementâ€™s and Analysis of Financial Condition and Results of Operations. Â The following discussion and analysis of our financial condition and results of operations together with the condensed consolidated financial statements and the related notes appearing elsewhere in this Report contains forward-looking statements that involve risks and uncertainties. Our actual results and the timing of events may differ materially from those expressed or implied in such forward-looking statements as a result of various factors, including those set forth in the section entitled â€œCautionary Note Regarding Forward-Looking Statementsâ€ included herein and the sections entitled â€œRisk Factorsâ€ included in this Report and in our Annual Report on Form 10-K/A for the year ended December 31, 2023 (our â€œAnnual Reportâ€). Â Internal Investigation and Operational Cessation Â On July 6, 2022, the Company announced that the Audit Committee (the â€œAudit Committeeâ€) of the board of directors of the Company (the â€œBoardâ€) had retained outside counsel to conduct an independent investigation that revealed instances of non-compliance with state and federal laws concerning the states in which lottery tickets were procured as well as order fulfillment. The investigation also identified issues pertaining to the Companyâ€™s internal accounting controls (the â€œInternal Investigationâ€). Following a report on the filings of the Internal Investigation, on June 30, 2022, the Board terminated the employment of Ryan Dickinson as the Companyâ€™s President, Treasurer and Chief Financial Officer, effective July 1, 2022. Subsequently, the Company initiated a review of its cash balances and related disclosures as well as its revenue recognition processes and other internal accounting controls. Â On July 20, 2022, Armanino LLP (â€œArmaninoâ€), the Companyâ€™s registered independent public accountant for the fiscal years ended December 31, 2021 and 2020, advised the Company that its audited financial statements for the year ended December 31, 2021 (the â€œ2021 Auditâ€) and the unaudited financial statements for the quarter ended March 31, 2022 (the â€œMarch 2022 Financialsâ€), should no longer be relied upon. Armanino advised that it had determined, subsequent to the 2021 Audit and review of the March 2022 Financials, that the Company had entered into a line of credit in January 2022 that was not disclosed in the footnotes to the 2021 Audit and was not properly recorded in the March 2022 Financials. Â On July 28, 2022, the Board determined that the Company did not have sufficient financial resources to fund its operations or pay certain existing obligations, including its payroll and related obligations, due to a significant misstatement of our cash balances. Â The following day, on July 29, 2022, the Company effectively ceased operations (the â€œOperational Cessationâ€), when it furloughed the majority of its employees and generally suspended its lottery game sales. The Companyâ€™s remaining employees were retained at the discretion of the Companyâ€™s then Chief Operating Officer and Chief Legal Officer in order to provide the minimal business functions needed to address the Companyâ€™s legal and compliance issues and to secure necessary funding to resume the Companyâ€™s operations. Less than twenty percent of these non-furloughed employees remain active in the efforts to restore Company operations. Â 2 Â Â On September 27, 2022, Armanino resigned as the independent registered public accounting firm of the Company, effective immediately and subsequently, on October 7, 2022, the Audit Committee approved the engagement of Yusufali & Associates, LLC, (â€œYusufaliâ€) as the Companyâ€™s new independent registered public accounting firm. Â Since the Operational Cessation, the Company has had minimal day-to-day operations and has primarily focused on restarting certain components of its core businesses (as described in more detail under â€œ- Plans for Recommencement of Company Operationsâ€ below), and completing and filing the following (i) the restatements of the Companyâ€™s 2021 Audit and March 2022 Financials and preparing and filing the Companyâ€™s delinquent periodic reports, including Amendment No. 1 to the Companyâ€™s Annual Report on Form 10-K/A for the year ended December 31, 2021, which the Company filed on May 10, 2023; (ii) Amendment No. 1 to the Companyâ€™s Quarterly Report on Form 10-Q/A for the three months ended March 31, 2022, which the Company filed on May 15, 2023; (iii) the Companyâ€™s Quarterly Reports on Form 10-Q for the three months ended June 30, 2022 and September 30, 2022, which the Company filed on May 22 and 24, 2023, respectively; (iv) the Companyâ€™s Annual Report on Form 10-K for the year ended December 31, 2022; (v) the Companyâ€™s Quarterly Report on Form 10-Q for the three months ended March 31, 2023; (vi) the Companyâ€™s Quarterly Report on Form 10-Q for the three months ended June 30, 2023; (vii) the Companyâ€™s Quarterly Report on Form 10-Q for the three months ended September 30, 2023; (viii) Amendments No. 1 and 2 to the Companyâ€™s Annual Report on Form 10-K/A for the year ended December 31, 2023; (ix) Amendment No. 1 to the companyâ€™s quarterly Report on Form 10-Q for the three months ended March 31, 2024; (x) the report on Form 10-Q for the three months ended June 30, 2024; (xi) Amendment No. 1 to the Companyâ€™s Quarterly Report on Form 10-Q/A for the three months ended September 30, 2023, which the Company filed on August 29, 2024; (xii) Amendment No. 1 to the Companyâ€™s Quarterly Report on Form 10-Q/A for the three months ended June 30, 2024, which the Company filed on September 3, 2024; and this Report. Â Nasdaq Listing Â On March 23, 2023, the Company requested a hearing before the Nasdaq Hearings Panel (the â€œPanelâ€) to appeal a determination by the Listing Qualifications department (the â€œStaffâ€) of Nasdaq dated February 23, 2023, to delist the Companyâ€™s securities from Nasdaq. At the hearing before the Panel on April 24, 2023, the Company presented its plan to complete the restatement of its financial statements for the fiscal year ended December 31, 2021, and the subsequent quarter ended March 31, 2022, and to file the amended periodic reports and all subsequent required filings with the SEC. The Company requested the continued listing of its securities on Nasdaq pending the completion of its compliance plan. Â By letter dated May 8, 2023, the Panel granted the Companyâ€™s request for continued listing, on an interim basis, subject to the Company submitting financial projections for fiscal 2023 and filing the restated financial statements for the fiscal year ended December 31, 2021, and quarter ended March 31, 2022, with the SEC by May 15, 2023. The Company satisfied these conditions and the Panel indicated that it would review the filings, along with the updated projections, and thereafter determine whether to afford the Company additional time to complete the compliance plan presented at the hearing. Â By letter dated May 24, 2023, the Panel notified the Company that it had determined to suspend trading and otherwise move to delist the Companyâ€™s securities from Nasdaq effective with the open of the market on May 26, 2023. The Companyâ€™s securities were suspended from trading on that date, but the securities were not delisted because the Company thereafter requested that the Panel reconsider its determination to delist the Companyâ€™s securities from Nasdaq based upon what the Company believed to be mistakes of material fact upon which the Panel had based its decision. Â On June 8, 2023, the Panel notified the Company that it had determined to reverse its prior decision and grant the Companyâ€™s request for continued listing subject to the Companyâ€™s timely compliance with a number of conditions ultimately expiring on August 17, 2023, on which date theÂ Company must satisfy all applicable criteria for continued listing on Nasdaq (the â€œJune 8th Decisionâ€). As a result of the foregoing, the suspension from trading ceased and the Companyâ€™s securities were reinstated for trading on Nasdaq effective with the open of the market on June 15, 2023. See â€œRisk Factors - Risks Related to Our Common Stock and Warrants â€“ We are not currently in full compliance with the continued listing standards of Nasdaq. and, we may not be able to regain full compliance with Nasdaqâ€™s continued listing standards in the futureâ€ for more information. Â As reported on form 8-K filed on December 7, 2023, on November 29, 2023, the Company received a letter from Nasdaq stating that based upon its review of the Companyâ€™s Market Value of Publicly Held Shares (â€œMVPHSâ€) for the last 30 consecutive business days, the Company no longer met the minimum requirement of $5,000,000 set forth in Nasdaq Listing Rule 5450(b)(1)(C). However, under the Listing Rules, the Company was provided a 180-calendar day grace period to regain compliance, through May 28, 2024. Â If at any time during the compliance period the Companyâ€™s MVPHS closed at $5,000,000 or more for a minimum of ten consecutive business days, Nasdaq would provide written confirmation of compliance, and the matter would be closed. The company received such notification from Nasdaq on April 10, 2024 and the matter was closed. Â Furthermore, the requirement that we maintain a majority of independent directors and at least three members on our audit committee are Nasdaq requirements that we currently meet but have not met from time to time. Â As of the date of this Report, we are currently not in full compliance with the continued listing standards of Nasdaq, and we may not be able to regain full compliance with Nasdaqâ€™s continued listing standards in the future. Our common stock and warrants trade on The Nasdaq Global Market under the symbols â€œLTRYâ€ and â€œLTRYW,â€ respectively. Our failure to regain full compliance with all these requirements may result in our securities being delisted from Nasdaq. Â As of the date of this Report, our common stock is trading below Nasdaqâ€™s $1.00 (U.S.) minimum trading price requirement (the â€œMinimum Trading Priceâ€), an minimum trading price that was breached on July 30, 2024. Should the Minimum Trading Price not be restored, the Company risks having its securities delisted by Nasdaq. Â If the Companyâ€™s securities are delisted from Nasdaq, it could be more difficult to buy and sell the Companyâ€™s common stock and warrants or to obtain accurate quotations, and the price of the Companyâ€™s common stock and warrants could suffer a material decline. Delisting could also impair the Companyâ€™s ability to raise capital and/or trigger defaults and penalties under its outstanding agreements or securities. Further, even if we lose and are able to regain compliance with Nasdaq listing requirements, there is no guarantee that we will be able to maintain our listing for any period of time. Â Delisting from Nasdaq could also result in negative publicity. Further, if we are delisted, we would also incur additional costs under state blue sky laws in connection with any sales of our securities. These requirements could severely limit the market liquidity of our common stock and/or warrants and the ability of our stockholders to sell our common stock and/or warrants in the secondary market. If our common stock and/or warrants are delisted by Nasdaq, our common stock and/or warrants may be eligible to trade on an over-the-counter quotation system, such as the OTCQB Market, where an investor may find it more difficult to sell our stock or obtain accurate quotations as to the market value of our common stock and/or warrants. In the event our common stock and/or warrants are delisted from The Nasdaq Global Market, we may not be able to list our common stock and/or warrants on another national securities exchange or obtain quotation on an over-the counter quotation system. Â 3 Â Â AutoLotto $30,000,000 Business Loan Â On January 4, 2022, AutoLotto entered into a Business Loan Agreement (the â€œBusiness Loanâ€) with bank prov, pursuant to which the Company borrowed $30,000,000 from bank prov, which was evidenced by a $30,000,000 Promissory Note. The Promissory Note accrued interest at the rate of 2.750% per annum (7.750% upon the occurrence of an event of default) and had a maturity date of January 4, 2024. Monthly interest payments were due under the Promissory Note beginning February 4, 2022. The Promissory Note could be repaid at any time without penalty. The Promissory Note included customary events of default for a debt obligation of the size of the Promissory Note. The Business Loan included representations and warranties of AutoLotto and covenants (both positive and negative) which were customary for a transaction of this nature and size, including rights to set off. Upon the occurrence of an event of default, bank prov could declare the entire amount owed immediately due and payable. We were required to pay a 1% commitment fee at the time of our entry into the Business Loan, and another 1% annual loan fee would have been due on the first anniversary thereof. Â In accordance with the terms of the Business Loan, upon entering into the agreement, $30,000,000 in a separate account with bank prov was pledged as security for the amount outstanding under the loan (â€œCollateral Securityâ€). The $30,000,000 Collateral Security became restricted and remained restricted until October 12, 2022, when AutoLotto defaulted on its obligations under the Business Loan and bank prov foreclosed on the $30,000,000 of Collateral Security. The Collateral Security, which was in the form of restricted cash, was presented as a contingent liability on the Companyâ€™s balance sheet from March 31, 2022 until the obligation was satisfied in October of 2022. See our consolidated financial statements for additional information. Â Loan Agreement with Woodford Â On December 7, 2022, the Company entered into a loan agreement with Woodford Eurasia Assets, Ltd. (â€œWoodfordâ€), (the â€œWoodford Loan Agreementâ€) pursuant to which Woodford agreed to provide the Company with up to $52.5 million, subject to certain conditions and requirements, of which, per the Companyâ€™s books and records $798,351 was received by December 31, 2023 and is owed pursuant to the terms of the Woodford Loan Agreement. Amounts borrowed accrue interest at the rate of 12% per annum (or 22% per annum upon the occurrence of an event of default) and are due within 12 months of the date of each loan advance. Amounts borrowed can be repaid at any time without penalty. Â Amounts borrowed pursuant to the Woodford Loan Agreement are convertible, at Woodfordâ€™s option, into shares of the Companyâ€™s common stock, beginning 60 days after the first loan date at the rate of 80% of the lowest publicly available price per share of common stock within 10 business days of the date of the Loan Agreement (which was equal to $5.60 per share), subject to a 4.99% beneficial ownership limitation and a separate limitation preventing Woodford from holding more than 19.99% of the issued and outstanding common stock of the Company, without the Company obtaining shareholder approval for such issuance. Â Conditions to the Woodford Loan Agreement included the resignation of four prior members of the Board (Lisa Borders, Steven M. Cohen, Lawrence Anthony DiMatteo and William Thompson, all of whom resigned from the Board in September 2022), and the appointment of two new independent directors. Subsequent loans under the Woodford Loan Agreement also required the Company to comply with all listing requirements, unless waived by Woodford. The Woodford Loan Agreement also allowed Woodford to nominate another director to the Board of Directors, in the event any independent member of the Board of Directors resigned. Â Proceeds of the loans could only be used to restart the Companyâ€™s operations and for general corporate purposes agreed to by Woodford. Â The Woodford Loan Agreement included confidentiality obligations, representations, warranties, covenants, and events of default, which are customary for a transaction of this size and nature. Included in the Loan Agreement are covenants prohibiting us from (a) making any loan in excess of $1 million or obtaining any loan in an amount exceeding $1 million without the consent of Woodford, which consent may not be unreasonably withheld; (b) selling more than $1 million in assets; (c) maintaining less than enough assets to perform our obligations under the Loan Agreement; (d) encumbering any assets, except in the normal course of business, and not in an amount to exceed $1 million; (e) amending or restating our governing documents; (f) declaring or paying any dividend; (g) issuing any shares which negatively affects Woodford; and (h) repurchasing any shares. Â The Company also agreed to grant warrants to purchase shares of common stock to Woodford (the â€œWoodford Warrantsâ€) in an amount equal to 15% of the Companyâ€™s then issued and outstanding shares of common stock. Each Woodford Warrant has an exercise price equal to the average of the closing price of the Companyâ€™s common stock for each of the ten days prior to the first amount being debited from the bank account of Woodford, which equates to an exercise price of $5.60 per share. In the event the Company fails to repay the amounts borrowed when due or Woodford fails to convert the amount owed into shares, the exercise price of the warrants may be offset by amounts owed to Woodford, and in such case, the exercise price of the warrants will be subject to a further 25% discount. Â In connection with our entry into the Woodford Loan Agreement, the Company also entered into a Loan Agreement Deed, Debenture Deed and Securitization, with Woodford (the â€œSecurity Agreementâ€), which provides Woodford with a first floating charge security interest over all present and future assets of the Company in order to secure the repayment of amounts owed under the Loan Agreement. Â On June 12, 2023, the Company entered into an amendment of the Woodford Loan Agreement (the â€œWoodford Loan Agreement Amendmentâ€). The Woodford Loan Agreement Amendment provides that Woodford shall henceforth be able to convert, in whole or in part, the outstanding balance of its loan into the conversion shares at a conversion price that represents a further 25% discount to the original conversion price of 20%. The validity and application of the Woodford Loan Agreement Amendment is disputed by the Company. Â Despite requests from the Company, Woodford has repeatedly among other things: failed to prove the amounts borrowed by the Company or claimed to have been advanced by Woodford to the Company; failed to indicate if it would accept accelerated payment of those verified amounts; failed to provide an anti-money laundering acceptable account to which payment could be made by the Company and failed to explain failure to respond to requests for other funding to be accepted in the context of the Woodford Loan Agreement; failed to respond to requests for funding under the accordion facility of the Woodford Loan Agreement; and failed to respond to allegations of money laundering and conspiracy to defraud the Company and the matter has been referred to the Companyâ€™s legal counsel. Â Information regarding ongoing legal proceedings with Woodford can be found in the â€œLegal Proceedingsâ€ section of this form. Â 4 Â Â Loan Agreement with United Capital Investments London Limited Â The Company entered into a credit facility (the â€œUCIL Credit Facilityâ€), which is represented by a loan agreement, which was initially entered into on July 26, 2023, and was amended and restated on August 8, 2023, and subsequently amended on August 18, 2023 and amended and restated on February 16, 2024, the â€œUCIL Loan Agreementâ€). The UCIL Loan Agreement is with United Capital Investments London Limited (â€œUCILâ€), an entity in which each of Matthew McGahan, the Companyâ€™s Chief Executive Officer and Chair of the Companyâ€™s Board, and Barney Battles, a former member of the Board, have a direct or indirect interest. The decision by the Company to enter into the UCIL Loan Agreement followed an acknowledgment by the Company that it had not received the requisite funding on a timely basis that it expected from Woodford, despite the Company making several requests to Woodford for said funding under the Woodford Loan Agreement. Moreover, the Board of Directors determined that it was in the best interest of the Company and its stockholders to enter into the UCIL Loan Agreement with UCIL, as an alternative lender to Woodford, upon receiving an event of default notice on July 21, 2023 (the â€œDefault Noticeâ€) and an event of default and crystallization notice on July 25, 2023 (the â€œCrystallization Noticeâ€) from Woodford under the Woodford Loan Agreement. Neither McGahan or Battles participated in the vote on the UCIL agreement to ensure proper independence and correct corporate governance. On July 24, 2023, the Company responded to the Default Notice disputing that an event of default had occurred given the Companyâ€™s earlier announcement that UCIL had agreed to enter into a funding arrangement with the Company. On July 27, 2023, the Company replied to the Crystallization Notice denying that an event of default occurred or continued, and further asserted that Woodfordâ€™s attempt for crystallization was inappropriate and unlawful under the Woodford Loan Agreement. Given the protracted uncertainty of the continued financing under the Woodford Loan Agreement, the Board of Directors sought to secure and formalize the Companyâ€™s alternative funding by entering into the UCIL Loan Agreement. Â A total of $697,000 has been received from UCIL. $682,000 has been converted from debt to equity and the balance as of September 30, 2024 for investors placed by UCIL is $15,000. Â Placement Agent Agreement with Univest Securities, LLC Â As reported on form 8-K filed with the SEC on February 6, 2024, on December 6, 2023, the Company entered into a placement agent agreement (the â€œPlacement Agent Agreementâ€) with Univest Securities, LLC (the â€œPlacement Agentâ€), whereby the Placement Agent agreed to act as placement agent in connection with the Companyâ€™s offering (â€œOfferingâ€) of convertible debt with warrant coverage at 50% up to $1,000,000; consisting of a convertible promissory note (each, a â€œConvertible Noteâ€ or collectively, the â€œConvertible Notesâ€), and a common stock purchase warrant (each, a â€œWarrantâ€, or collectively, the â€œWarrantsâ€) to purchase shares of common stock of the Company, par value $0.001 per share (the â€œCommon Stockâ€) which includes specific registration rights (â€œRegistration Rightsâ€), directly to one or more investors (each, an â€œInvestorâ€ and, collectively, the â€œInvestorsâ€) through the Placement Agent. Â On February 1, 2024, the parties agreed to increase the offering amount from $1,000,000 to $5,000,000. All other terms and conditions of the offering remain the same. The Securities shall be offered and sold pursuant to Section 4(a)(2) under the Securities Act of 1933, as amended (the â€œSecurities Actâ€). Â A total of $1.625M was received from investors placed by Univest. $415,000 has been converted from debt to equity and the balance as of September 30, 2024 for investors placed by Univest is $1.21M. Â Business Combination Â On October 29, 2021, we, as AutoLotto, Inc (â€œAutoLottoâ€), consummated the Business Combination with Trident Acquisitions Corp. (â€œTDACâ€ and after the Business Combination described herein, the â€œCompanyâ€), pursuant to the terms of that certain Business Combination Agreement, dated as of February 21, 2021 (the â€œBusiness Combination Agreementâ€), by and among TDAC, Trident Merger Sub II Corp., a wholly-owned subsidiary of TDAC (â€œMerger Subâ€) and AutoLotto. Pursuant to the terms of the Business Combination Agreement, Merger Sub merged with and into AutoLotto with AutoLotto surviving the merger as a wholly owned subsidiary of TDAC, which was renamed â€œLottery.com Inc.â€ The aggregate value of the consideration paid by TDAC to the holders of AutoLotto common stock in the Business Combination (excluding shares that may be issued to former AutoLotto stockholders (the â€œSellersâ€) as earnout consideration) was approximately $440 million, consisting of approximately 2,000,000 shares of common stock valued at $220.00 per share. In addition, each Seller was eligible to receive its pro rata portion of 150,000 Seller Earnout Shares and each Founder Holder was eligible to receive one-third of 100,000 Founder Holders Earnout Shares, subject to adjustments in the normal course of business. Conditions for the Earnout Shares were not met and all of the potential Earnout Shares were forfeited. Â Board of Directors Â On April 29, 2024, the Board of Directors of the Company approved the addition of Mr. Warren Macal as a member of the Companyâ€™s Board of Directors. Macalâ€™s nomination follows the December 2023 $18 million investment commitment from Prosperity Investment Management subject to due diligence. Â On June 17, 2024, Mark Bernard (â€œBarneyâ€) Battles, a member of the board of directors (the â€œBoardâ€) of Lottery.com Inc. (the â€œCompanyâ€) notified the Board of his intent to resign from the Board, effective close of business on June 30, 2024, and not stand for re-election to the Board at the annual meeting of stockholders to be held this year (the â€œ2024 Annual Meetingâ€). Mr. Battles indicated that his decision to resign and not stand for re-election at the 2024 Annual Meeting was due to his decision to take early retirement and was not the result of any disagreement with the Company on any matter, or relating to its operations, policies, or practices. Mr. Battles was originally appointed to the Board following the successful completion of background checks on November 4, 2022, as reported in an 8-K filed with the Securities and Exchange Commission on November 10, 2022. Â Reverse Stock Split Â On August 9, 2023, the Company amended its Charter to implement, effective at 5:30 p.m., Eastern time, a 1-for-20 Reverse Stock Split. At the effective time of the Reverse Stock Split, every 20 shares of common stock either issued and outstanding or held as treasury stock were automatically combined into one issued and outstanding share of common stock, without any change in the par value per share. Stockholders who would have otherwise been entitled to fractional shares of common stock as a result of the Reverse Stock Split received a cash payment in lieu of receiving fractional shares. In addition, as a result of the Reverse Stock Split, proportionate adjustments will be made to the number of shares of common stock underlying the Companyâ€™s outstanding equity awards, the number of shares issuable upon the exercise of the Companyâ€™s outstanding warrants and the number of shares issuable under the Companyâ€™s equity incentive plans and certain existing agreements, as well as the exercise, grant and acquisition prices of such equity awards and warrants, as applicable. The Reverse Stock Split was approved by the Companyâ€™s stockholders at the Companyâ€™s 2023 Annual Meeting of Stockholders on August 7, 2023 and was subsequently approved by the Board of Directors on August 7, 2023. Â The effects of the Reverse Stock Split have been reflected in this Amended Quarterly Report on Form 10Q for all periods presented. Â International Expansion Â In June 2021, we closed the acquisition of Global Gaming, which holds 80% of the equity of each of Aganar and JuegaLotto. Aganar operates in the licensed Online Lottery market in Mexico and is licensed to sell Mexican National Lottery draw games, instant win tickets, and other games of chance online with access to a federally approved online casino and sportsbook gaming license. JuegaLotto is licensed by Mexico authorities to commercialize international lottery games in Mexico through an authorized gaming portal and to commercialize games of chance in other countries throughout Latin America. As of the date of this Report, according to Statista, the estimated size of the Latin American lottery market is $0.68 billion with a compound annual growth rate projected at 6.05% through 2028. Furthermore, it is projected that there will be 3,000,000 online lottery players in the South American lottery market alone by 2028. Based on these projections, we believe these acquisitions provide opportunities for growth of our international operations throughout Mexico and Latin America as we expand our portfolio of products and expose our existing products to new markets. Â 5 Â Â Operations Prior to Operational Cessation Â Prior to the Operational Cessation, the Company was a provider of domestic and international lottery products and services. As an independent third-party lottery game service, we offered a platform that we developed and operated to enable the remote purchase of legally sanctioned lottery games in the U.S. and abroad (the â€œPlatformâ€). Our revenue generating activities included (i) offering the Platform via our Lottery.com app and our websites to users located in the U.S. and international jurisdictions where the sale of lottery games was legal and our services were enabled for the remote purchase of legally sanctioned lottery games (our â€œB2C Platformâ€); (ii) offering an internally developed, created and operated business-to-business application programming interface (â€œAPIâ€) of the Platform, which enabled our commercial partners, in permitted U.S. and international jurisdictions, to purchase certain legally operated lottery games from us and to resell them to users located within their respective jurisdictions (â€œB2B APIâ€); and (iii) delivering global lottery data, such as winning numbers and results, and subscriptions to data sets of our proprietary, anonymized transaction data pursuant to multi-year contracts to commercial digital subscribers (â€œData Serviceâ€). Â Mobile Lottery Game Platform Services Â Both our B2C Platform and our B2B API provided users with the ability to purchase legally sanctioned draw lottery games via a mobile device or computer, securely maintain their acquired lottery game, automatically redeem a winning lottery game, as applicable, and receive support, if required, for the claims and redemption process. Our registration and user interfaces were designed to be easy to use, provide for the creation of an account and purchase of a lottery game with minimum friction and without the creation of a mobile wallet or requirement to pre-load minimum funds and - importantly - to provide instant confirmation of the userâ€™s lottery game numbers, whether selected at random or picked by the user. Users of our B2C Platform services paid a service fee and, in certain non-U.S. jurisdictions, a mark-up on the purchase price. Prior to the Operational Cessation, we generated revenue from this service fee and mark-up. Our B2B API Platform resumed limited operations for the month of April 2023. As of the date of this Report, our B2C Platform is not currently available to the public. We anticipate that our B2C Platform will become available again in early 2025. Â The WinTogether Platform Â Prior to the Operational Cessation, we operated and administered of all sweepstakes offered by WinTogether, a registered 501(c)(3) charitable organization (â€œWinTogetherâ€), which was formed in April 2020 to support charitable, educational, and scientific causes. In consideration of our operation of the WinTogether platform and administration of the sweepstakes, we received a percentage of the gross donations to a campaign, from which we paid certain dividends and all administration costs. Â The WinTogether platform continued operating after the Operational Cessation, until all sweepstakes campaigns were completed, and all prizes awarded. On March 29, 2023, the board of directors of WinTogether voted to suspend its relationship with the Company. The suspension of the relationship was rescinded by the WinTogether board on November 16, 2023. Â On April 1, 2024, Lottery.com resumed its sweepstakes offerings through its partnership with the WinTogether.org foundation (DBA: DonateTo.Win). The initial sweepstakes was launched on April 4, 2024 and will be active until December 31, 2024. Â Current Operations Â Despite the Operational Cessation, the Companyâ€™s subsidiaries have continued to operate under the direction of the leadership teams that were in place prior to the Companyâ€™s acquisition of such companies. While the operational activities of these subsidiaries vary, from the Operational Cessation through the date of this Report, each of TinBu, Aganar and JuegaLotto has decreased its expenses and has had its revenue decrease from pre-Operational Cessation levels. Â Data Services Â In 2018, we acquired TinBu, LLC (â€œTinBuâ€), a digital publisher and provider of lottery data results, jackpot results, and other data, as a wholly-owned subsidiary. Through TinBu, our Data Service delivers daily results of over 800 domestic and international lottery games from more than 40 countries, including the U.S., Canada, and the United Kingdom, to over 400 digital publishers and media organizations. See â€œItem 1A. Risk Factors â€“ We are party to pending litigation and investigations in various jurisdictions and with various plaintiffs and we may be subject to future litigation or investigations in the operation of our business. An adverse outcome in one or more proceedings could adversely affect our business, financial condition, and results of operationsâ€ for more information about our relationship with TinBu, as filed on form 10-K/A for fiscal 2023, on September 24, 2024. Â Our technology pulls real time primary source data, and, in some instances, we acquire data from dedicated data feeds from the lottery authorities. Our data is constantly monitored to ensure accuracy and timely delivery. We are not required to obtain licenses or approvals from the lottery authorities to pull this primary source data or to acquire the data from such dedicated feeds. Commercial acquirers of our Data Service pay a subscription for access to the Data Service and, for acquisition of certain large data sets, an additional per record fee. Â We additionally enter into multi-year contracts pursuant to which we sell proprietary, anonymized transaction data pursuant to multi-year agreements and in accordance with our Terms of Service in consideration of a fee and in other instances provide the Data Service within a bundle of provided services. Â 6 Â Â Aganar and JuegaLotto Â On June 30, 2021, we acquired 100% of the equity of Global Gaming Enterprises, Inc., a Delaware corporation (â€œGlobal Gamingâ€), which holds 80% of the equity of each of Medios Electronicos y de Comunicacion, S.A.P.I de C.V. (â€œAganarâ€) and JuegaLotto, S.A. de C.V. (â€œJuegaLottoâ€). JuegaLotto is federally licensed by the Mexican regulatory authorities with jurisdiction over the ability to commercialize lottery games in Mexico through an authorized federal gaming portal and to commercialize games of chance in other countries throughout Latin America. Aganar has been operating in the licensed Online Lottery market in Mexico since 2007 and has certain rights to sell Mexican National Lottery draw games, instant win tickets, and other games of chance online with access to a federally approved online casino and sportsbook gaming license and additionally issues a proprietary scratch lottery game in Mexico under the brand name Capalli. See â€œItem 1A. Risk Factors â€“ We need additional capital to, among other things, support and restart our operations, re-hire employees and pay our expenses. Such capital may not be available on commercially acceptable terms, if at all. If we do not receive the additional capital, we may be forced to curtail or abandon our plans to recommence our operations and we may need to permanently cease our operationsâ€ for additional information, as filed on form 10-K/A for fiscal 2023, on September 24, 2024 Â Nook Holdings, LTD Â On September 28, 2023, the company entered into Stock Purchase Agreement with the shareholders of Nook Holdings Limited (â€œNookâ€), a private limited company incorporated and registered in the Abu Dhabi Global Market, Abu Dhabi, United Arab Emirates (â€œUAEâ€). The total purchase price is approximately $2.314 million. The Company made three payments totaling $137,500 in the fourth quarter of 2023 and anticipates the transaction closing in the first quarter of 2025 or as otherwise agreed by the parties. Nook is known for its innovative approach to co-working in Dubai and has procured 200 licenses for individuals and companies in the sports, health and wellness sector seeking access to Dubai and the broader Middle Eastern market. With its exclusive partnership with the Dubai Multi-Commodities Centre Free Zone (DMCC), Nook offers a wide range of services, including business setup support, insurance, VAT registration, and networking opportunities for like-minded sports entrepreneurs. As part of the acquisition, Nook will be rebranded under the Sports.com umbrella. Â Sports.com Â In December 2021, we finalized the acquisition of the domain name https://sports.com and on November 15, 2022, we formed a wholly-owned subsidiary called Sports.com, Inc., a Texas corporation (â€œSports.comâ€). Subsequently, Sports.com announced a partnership with the Saudi Motorsports Company, which enabled the Company to roll out the Sports.com brand at the FIFA World Cup decider at the end of November 2022. In December 2022, Sports.com signed an agreement with Data Sports Group, GmbH (â€œDSGâ€), which provided Sports.com the exclusive North American distribution rights for sports data products offered and maintained by DSG (the â€œDSG Dataâ€). The DSG Data was being sold through the same sales resources and sales channels as the lottery data offered by TinBu. On July 23, 2023, DSG exercised its right to terminate the exclusive distribution rights due to Sports.com not meeting its contractual obligations. Â As reported on form 8-K filed with the SEC on February 9, 2024, on February 5, 2024, the Company entered into a Memorandum of Understanding (the â€œMOUâ€) with WA Technology Group Limited (â€œWATGâ€), whereby the Company has agreed to pay WATG a total of $500,000 US dollars in restricted common stock at a price of $3.00 per share. A second payment by Lottery.com to WATG shall be due in five years and 2 months from the date of the definitive agreement to be signed by the parties at a later date. The total consideration for the second payment is the equivalent of $500,000 US dollars in restricted common stock at market value on the date the second payment is due. In addition, the Company will nominate an individual (at a later date) from WATG to act as a dedicated consultant to the Company for the purpose of expanding its brand, ticket sales and global operations. In exchange, the Company shall own a non-exclusive perpetual single use license for WATGâ€™s Lottery Player & Account Management Software (â€œPAMâ€) and WATG shall provide its full spectrum of iGaming solutions to the Company to manage its global growth strategy. The parties shall co-operate and collaborate with one anotherâ€™s businesses and shall enter a more definitive agreement at a later date. Â As reported on form 8-K filed with the SEC on February 21, 2024, on February 15, 2024, the Company entered into a Memorandum of Understanding (the â€œMOUâ€) with S&MI Ltd. (â€œSportLocker.comâ€), whereby it agreed to pay the shareholders of S&MI Ltd. a total of $1,000,000 in restricted common stock at a valuation of $3.00 per share. Â The first payment of $150,000 in restricted common stock (50,000 shares) of the Company is due and payable not later than the first business date following the Completion Date. The remaining payments in restricted common stock to the shareholders of S&MI Ltd. by the Company will be made as follows: Â (i) a second payment of $212,500 (70,833 shares) due on or before one hundred and twenty-one (121) days following the Closing Date; (ii) a third payment, of $212,500 (70,833 shares) due on or before two hundred and twelve (212) days following the Completion Date; (iii) a fourth payment of $212,500 (70,833 shares) due on or before three hundred and one (301) days following the Closing Date and (vi) a final and fifth payment of $212,500 (70,834 shares) due on or before three hundred and ninety-six (396) days following the Closing Date. The acquisition closed on September 1, 2024 and the balance sheet as of September 30, 2024 and results of operations for the month of September have been included in the consolidated financial statements presented in this report. Â In addition, the Company agreed to make available to the business of SportLocker.com, cash, media credits or combination thereof over the twelve months following the Closing Date as additional capital investment into the business plan, to facilitate brand awareness, user acquisition and general performance marketing and promotion, influencer and subscription campaigns and branding activities of S&MIâ€™s streaming and social engagement, subject to the Company successfully raising a minimum of new capital. Â On March 7, 2024, Sports.com, a wholly-owned subsidiary of the Company, announced by press release that it has launched the â€œSports.com Appâ€. The App (which is available for download for free from all major app stores) connects sports content with audiences worldwide. By uniting a diverse community of sports enthusiasts across various genres, demographics, and countries, Sports.com plans to eliminate multiple cultural barriers and foster a global sports community. Â 7 Â Â On March 28, 2024, Sports.com, a wholly-owned subsidiary of the Company, announced by press release that it has obtained the rights to live stream the March 31, 2024 heavyweight title fight between Frazier Clarke and Fabio Wardley. The live stream was available to view for free for millions of sports fans in Africa, via the Sports.com website. Â The live streaming event is the result of a partnership between Sports.com, BOXXER, the fast-growing UK boxing promotional company, and Sky Sports in the UK and Ireland. Sports.com has entered into an agreement with BOXXER to provide live coverage through the Sports.com platform in Africa, via local telecom partners such as Vodacom, which will provide free access to millions of viewers. Â This partnership underscores Sports.comâ€™s commitment to bringing inclusivity, innovation, and entertainment to sports. To view the live streaming event on Sports.com, African-based sports fans were able to sign up via local mobile operators to watch the fight on the Sports.com platform. Sports.comâ€™s strategic intent is to provide more such content to sports fans in underserved markets including those in the Middle East and Africa. Â Plans for Recommencement of Company Operations Â As noted above, since the Operational Cessation, the Company has had minimal day-to-day operations and has primarily focused on restarting certain of its core businesses. The Company has developed a three-phase plan to recommence its operations, which plan is outlined below. Â Phase 1 - Relaunch B2B API Platform. During the Operational Cessation, the Company maintained positive relationships with its ticket-printing and courier partners, as well as several distribution partners that have been found to be in compliance with local, state, and federal rules related to ticket procurement and distribution. These partners have implemented the Lottery.com API and have advised the Company that they expect to be ready to offer lottery games to their customers through their sales channels when the Company resumes operations. As such, the Company believes that it has sufficient demand to resume operation of its B2B API platform operations, assuming it is able to maintain the core employee team to manage the lottery ticket fulfillment process and access sufficient capital to expand the launch of Project Nexus, which was designed to, among other things, handle high levels of user traffic and transaction volume, while maintaining expediency, security, and reliability in the administrative and back-office functionality required by the B2B API. Our B2B API Platform resumed limited operations in April 2023. Â Phase 2 - Resume B2C Platform Operations. The Company believes that it will be in a position to relaunch its B2C Platform in early 2025. As of the date of this Report, the Company expects that it will initially relaunch its B2C Platform to customers in Texas for a period of time before rolling it out to other jurisdictions. The Company may elect to accelerate the relaunch of its Platform to customers in another state. The Company plans to limit the rollout in order to give it additional time to properly vet and confirm compliance with local, state and federal rules related to ticket procurement and distribution. For more information, see â€œItem 1A. Risk Factors - Regulatory and Compliance Risks - A jurisdiction may enact, amend, or reinterpret laws and regulations governing our operations in ways that impair our revenues, cause us to incur additional legal and compliance costs and other operating expenses, or are otherwise not favorable to our existing operations or planned growth, all of which may have a material adverse effect on us or our results of operations, cash flow, or financial condition.â€, as filed on form 10-K/A for fiscal 2023, on September 24, 2024. The Company has also maintained various pre-paid media credits that it expects to use to launch and maintain promotional campaigns geared towards encouraging prior customers to return to the Platform and to acquire new customers. Â Phase 3 - Restore Other Business Lines and Projects. Assuming the success of Phase 1 and Phase 2, the Company expects to restore other products it previously offered, such as supplying lottery tickets to consumers in approved domestic jurisdictions, partnering with licensed providers in international jurisdictions to supply legitimate domestic lottery games, and reviving other products and services that were under development when the Operational Cessation occurred. Â 8 Â Â As of the date of this Report, the current estimated cash balance of the Company and subsidiaries is approximately $16,845. The Company believes that this cash on hand, along with future borrowings, will be sufficient for the Company to resume its core operations. Â As of the date of this Report, our common stock and warrants are traded on The Nasdaq Stock Market LLC (â€œNasdaqâ€) under the ticker symbols â€œLTRYâ€ and â€œLTRYW,â€ respectively. As of the date of this Report, we are not in compliance with Nasdaqâ€™s continued listing requirements (the â€œListing Rulesâ€). See, â€œRisk Factors - Risks Related to Our Common Stock and Warrants â€“ We are not currently in full compliance with the continued listing standards of Nasdaq, we may not be able to regain full compliance with Nasdaqâ€™s continued listing standards in the future.â€ Additionally, under its new management, the Company continues to work to improve its disclosure and reporting controls. Also, the Company plans to continue to strengthen and improve its systems of internal control over financial reporting and invest in additional legal, accounting, and financial resources. Â Even if the Companyâ€™s three phase plan to recommence its operations is successful, there can be no assurance that the Company will be able to regain and maintain compliance with the applicable Listing Rules. If the Companyâ€™s securities are delisted from Nasdaq, it could be more difficult to buy or sell the Companyâ€™s common stock and warrants or to obtain accurate quotations, and the price of the Companyâ€™s common stock and warrants could suffer a material decline. Delisting could also impair the Companyâ€™s ability to raise additional capital needed to fund its operations and/or trigger defaults and penalties under outstanding agreements or securities of the Company. Â There can be no assurance that we will have sufficient capital to support our operations and pay expenses, repay our debt, or that additional funds will be available on favorable terms, if at all. We may not be able to restart our operations or generate sufficient funding to support such operations in the future. The Companyâ€™s ability to continue its current operations, prepare and refile required reports, and restart its prior operations, is dependent upon obtaining new financing. Future financing options available to the Company include equity financings, debt financings or other capital sources, including collaborations with other companies or other strategic transactions. Equity financings may include sales of common stock. Such financing may not be available on terms favorable to the Company or at all. The terms of any financing may adversely affect the holdings or rights of the Companyâ€™s stockholders and may cause significant dilution to existing stockholders. There can be no assurance that the Company will be successful in obtaining sufficient funding on terms acceptable to the Company, if at all, which would have a material adverse effect on its business, financial condition and results of operations, and it could ultimately be forced to discontinue its operations and liquidate. These matters, when considered in the aggregate, raise substantial doubt about the Companyâ€™s ability to continue as a going concern for a reasonable period of time, which is defined as within one year after the date that the financial statements are issued. The accompanying financial statements do not contain any adjustments to reflect the possible future effects on the classification of assets or the amounts and classification of liabilities that might result from the outcome of this uncertainty. Â 9 Â Â Components of Our Results of Operations (Prior to the Operational Cessation) Â Our Revenue Â Revenue from B2C Platform. Our revenue is the retail value of the acquired lottery game and the service fee charged to the user, which we impose on each lottery game purchased from our B2C Platform. The amount of the service fee is based upon several factors, including the retail value of the lottery game purchased by a user, the number of lottery games purchased by a user, and whether such user is located within the U.S. or internationally. Currently, in the U.S, the minimum service fee is $0.50 for the purchase of a $1 lottery game and $1 for the purchase of a $2 lottery game; the service fee for additional lottery games purchased in the same transaction is 6% of the face value of all lottery games purchased. For example, the service fee for the purchase of five $2 tickets is $1.60, comprised of the $1 base service fee, plus 6% of the aggregate value of the face value of all lottery games purchased. The Company did not operate its B2C platform in 2023. Â Internationally, B2C sales in jurisdictions where we do not have direct or indirect authority generate an immaterial amount of revenue, and we are assessing our operations in these jurisdictions. As discussed above, our B2C Platform is not currently operational. We anticipate that our B2C Platform will become operational in early 2025. Â Revenue from B2B API. Together with our third-party commercial partner(s), we agree on the amount of the technology usage fee to be imposed on the sale of each lottery game purchased through the B2B API, if any, together with a service fee to be charged to the user; we receive up to 50% of the net revenues from such technology usage fee and service fee pursuant to our commercial agreement with each commercial partner. As discussed above, following the Operational Cessation, our B2B API Platform resumed limited operations in April 2023. Â Data Services. Commercial acquirers of our Data Service pay a subscription for access to the Data Service and, for acquisition of certain large data sets, an additional per record fee. The Company additionally enters into multi-year contracts pursuant to which it sells proprietary, anonymized transaction data pursuant to multi-year agreements and in accordance with our Terms of Service in consideration of a fee. Our Data Services operations were not impacted by the Operational Cessation. Â Our Operating Costs and Expenses Â Personnel Costs. Personnel costs include salaries, payroll taxes, health insurance, workerâ€™s compensation and other benefits for management and office personnel. Â Professional Fees. Professional fees include fees paid for legal and financial advisors, accountants and other professionals related to the Business Combination and other transactions. Â General and Administrative. General and administrative expenses include marketing and advertising expenses, office and facilities lease payments, travel expenses, bank fees, software dues and subscriptions, expensed research and development (â€œR&Dâ€) costs and other fees and expenses. Â Depreciation and Amortization. Depreciation and amortization expenses include depreciation and amortization expenses on real property intangible, and other assets. Â 10 Â Â Key Trends and Factors Affecting Our Results Â The following describes the trends associated with our business prior to the Operational Cessation that have impacted, and which we expect will continue to impact, our business and results of operations in a material way: Â International operations. We face challenges related to expanding our footprint globally and the related process of obtaining the licenses and regulatory approvals necessary to provide services and products within new and emerging markets. The international jurisdictions where we operate and seek to expand have been subject to increasing foreign currency fluctuations against the U.S. dollar, inflationary pressures and political and economic instability. We expect these trends to continue during the remainder of fiscal 2024 and into 2025 and believe they are likely to affect consumer spending, which could have a material impact on our revenues. As a result, it may take longer to achieve projected revenue gains or generate cash in any such regions affected or any new foreign jurisdiction into which we expand. Â Introduction of a new gaming platform. We developed a proprietary, blockchain-enabled gaming platform, which we named Project Nexus. Project Nexus is designed to handle high levels of user traffic and transaction volume, while maintaining expediency, security, and reliability in (i) the processing of lottery game sales, (ii) fulfillment of retail requirements of the B2C Platform, (iii) the administrative and back-office functionality required by our B2B API, and (iv) the requirements of our claims and redemption process. We expect to utilize this platform to launch new products, including any proprietary products we may introduce. The introduction of new technology like Project Nexus is subject to risks including, among other things, implementation delays, issues successfully integrating the technology into our solutions, or the possibility that the technology does not produce the expected benefits. Â Our growth plans and the competitive landscape. Our direct competitors operate in the global entertainment and gaming industries and, like us, seek to expand their product and service offerings with integrated products and solutions. Our short-to-medium term focus is on increasing our penetration in our existing U.S. jurisdictions by increasing direct to consumer marketing campaigns, introducing our B2C Platform into new U.S. and select foreign jurisdictions and acquiring synergistic regulated and sports betting enterprises domestically and abroad. Â Competition in the sale of online lottery games has significantly increased in recent years, is currently characterized by intense price-based competition, and is subject to changing technology, shifting needs and frequent introductions of new games, development platforms and services. To maintain our competitive edge alongside other established industry players (many of which have more resources, or capital), we expect to incur greater operating expenses, such as increased marketing expenses, increased compliance expenses, increased personnel and advisory expenses associated with being a public company, additional operational expenses and salaries for personnel to support expected growth, additional expenses associated with our ability to execute on our strategic initiatives including our aim to undertake merger and acquisition activities, as well as additional capital expenditures associated with the ongoing development and further implementation of Project Nexus. Â Current Plan of Operations Â As of the date of this Report, the Companyâ€™s primary revenue drivers are the resumption of its B2B API platform and the launch of Sports.com. It is anticipated that operational costs for the next 12 months through October 31, 2025 will be greater than revenues. It is anticipated that the liquidity gap will be satisfied by equity investment or debt incurred, of which there is no assurance. We anticipate that our B2C Platform will become operational by in early 2025. Â Beyond the next 12 months, the Company plans to continue to expand domestic and international operations. Moreover, the Company plans to enhance its mobile application to include pool plays, ticket subscriptions, loyalty programs and various gamification modules. Â 11 Â Â Results of Operations Â Our consolidated financial statements have been prepared assuming that we will continue as a going concern and, accordingly, do not include adjustments relating to the recoverability and realization of assets and classification of liabilities that might be necessary should we be unable to continue in operation. We will require additional capital to meet our long-term operating requirements. We expect to raise additional capital through, among other things, the sale of equity or debt securities. Â Three Months Ended September 30, 2024 Compared to Three Months Ended September 30, 2023 Â The following table summarizes our results of operations for the three months ended September 30, 2024 and September 30, 2023, respectively. Â For the three months Ended September 30, 2024 and 2023 Â Â Â For the three months EndedÂ Â Â Â Â Â Â Â Â September 30,Â Â Â Â Â Â Â Â Â 2024Â Â 2023Â Â $ ChangeÂ Â % ChangeÂ Â Â Â Â Â Â Â Â Â Â Â Â Â RevenueÂ $200,655Â Â $285,523Â Â Â (84,868)Â Â -30% Cost of revenueÂ Â 83,829Â Â Â 72,171Â Â Â 11,658Â Â Â 16% Gross profitÂ Â 116,826Â Â Â 213,352Â Â Â (96,526)Â Â -45% Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Operating expenses:Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Personnel costsÂ Â 679,346Â Â Â 1,289,893Â Â Â (610,547)Â Â -47% Professional feesÂ Â 1,447,403Â Â Â 400,837Â Â Â 1,046,566Â Â Â 261% General and administrativeÂ Â 411,779Â Â Â 255,441Â Â Â 156,338Â Â Â 61% Depreciation and amortizationÂ Â 1,207,914Â Â Â 1,421,269Â Â Â (213,355)Â Â -15% Total operating expensesÂ Â 3,746,442Â Â Â 3,367,440Â Â Â 379,002Â Â Â 11% Loss from operationsÂ Â (3,629,616)Â $(3,154,088)Â Â (475,528)Â Â 15% Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Other expensesÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Interest expenseÂ Â 126,753Â Â Â 243,424Â Â Â (116,671)Â Â -48% Other (income) expenseÂ Â (20,431)Â Â 3,105Â Â Â (23,536)Â Â -758% Loss on impairment of intangibles & goodwillÂ Â 4,298,002Â Â Â -Â Â Â 4,298,002Â Â Â N/AÂ Total other expenses, netÂ Â 4,404,324Â Â Â 246,529Â Â Â 4,157,795Â Â 1,687% Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Net loss before income taxÂ $(8,033,940)Â $(3,400,617)Â Â (4,633,3233)Â Â 136% Income tax expense (benefit)Â Â 12,814Â Â Â -Â Â Â 12,814Â Â Â N/A Net lossÂ Â (8,046,754)Â Â (3,400,617)Â Â (4,646,137)Â Â 137% Â Revenue. Â Revenue. Revenue for the three months ended September 30, 2024 was $201 thousand, a decrease of $84 thousand, or 30%, compared to revenue of $285 thousand for the three months ended

September 30, 2023. During the three months ended September 30, 2024 revenue from Global Gaming decreased by approximately $107 thousand, revenue for TinBu was slightly higher than for the three months ended September 30, 2023, and there was revenue from the new subsidiary S&MI Ltd. for the month of September. Â Cost of Revenue. Cost of revenue includes product costs, commission expense to affiliates and commercial partners, and merchant processing fees. Cost of revenue for the three months ended September 30, 2024 was $84 thousand, an increase of $12 thousand, or 16%, compared to cost of revenue of $72 thousand for the three months ended September 30, 2023. The increase is primarily related to cost of revenue for the new subsidiary, S&MI Ltd. acquired on September 1, 2024. Â Gross Profit. Gross profit for the three months ended September 30, 2024 was $117 thousand compared to $213 thousand for the three months ended September 30, 2023, a decrease of $97 thousand, or 83%. The change in gross profit is correlated to the decrease in revenue by $85 thousand combined with the increase in Cost of Revenue by $12 thousand. Â 12 Â Â Operating Costs and Expenses. Â Â Â Â For the three months EndedÂ Â Â Â Â Â Â Â Â September 30,Â Â Â Â Â Â Â Â Â 2024Â Â 2023Â Â $ ChangeÂ Â % ChangeÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Operating expenses:Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Personnel costsÂ Â 679,346Â Â Â 1,289,893Â Â Â (610,547)Â Â -47% Professional feesÂ Â 1,447,403Â Â Â 400,837Â Â Â 1,046,566Â Â Â 261% General and administrativeÂ Â 411,779Â Â Â 255,441Â Â Â 156,338Â Â Â 61% Depreciation and amortizationÂ Â 1,207,914Â Â Â 1,421,269Â Â Â (213,355)Â Â -15% Total Operating ExpensesÂ Â 3,746,442Â Â Â 3,367,440Â Â Â 379,002Â Â Â 11% Loss from operationsÂ Â (3,629,616)Â Â (3,154,088)Â Â (475,528)Â Â 15% Â Operating expenses for the three months ended September 30, 2024 were $3.7 million, an increase of $379 thousand, or 11%, compared to $3.4 million for the three months ended September 30, 2023. The increase was driven by an increase of $1.05 million in professional fees accompanied an increase in general and administrative costs of $156 thousand, offset by decreases in personnel costs by $611 thousand and depreciation and amortization by $213 thousand. Reasons for these decreases are described below. Â Personnel Costs. Personnel costs were $679 thousand for the three months ended September 30, 2024, a decrease of $611 thousand from $1.3 million for the three months ended September 30, 2023. The decrease is primarily related to the absence of stock based compensation expense for the three months ended September 30, 2024. Stock based compensation expense of $358 thousand which was recognized in the three months ended September 30, 2023, did not reoccur in the third quarter of 2024. Â Professional Fees. Professional fees increased by $1.05 Million or 261%, from $401 thousand for the three months ended September 30, 2023 to $1.4 million for the three months ended September 30, 2024. The increase was due to expenses incurred for outside attorneys and other consultants in the three months ended September 30, 2024. Activity levels for the business, and these types of expense were lower for the same period in 2023. Â 13 Â Â General and Administrative. General and administrative expenses were $412 thousand, for the three months ended September 30, 2024, an increase of $156 thousand from $255 thousand for the three months ended September 30, 2023. The increase for the three months ended September 30, 2024 is related to use of a new public relations firm and rent for the Boca Raton campus for Sports.com. Â Depreciation and Amortization. Depreciation and amortization decreased $213 thousand, or 15%, from $1.42 million for the three months ended September 30, 2023 to $1.20 million for the three months ended September 30, 2024. The decrease was primarily driven by write-offs to intangible assets related to Global Gaming at the end of 2023 as well as another intangible asset becoming fully amortized at the end of 2023 - both of which resulted in lower amortization expense for the three months ended September 30, 2024. Â Other (Income) Expense, Net. Â Â Â For the three months Ended September 30,Â Â Â Â Â Â Â Â Â 2024Â Â 2023Â Â $ ChangeÂ Â % ChangeÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Other expensesÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Interest expenseÂ Â 126,753Â Â Â 243,424Â Â Â (116,671)Â Â -48% Other (income) expenseÂ Â (20,431)Â Â Â 3,105Â Â Â (23,536)Â Â -758% Loss on impairment of intangibles & goodwillÂ Â 4,298,002Â Â Â 0Â Â Â 4,298,002Â Â Â N/AÂ Total other expenses, netÂ Â 4,404,324Â Â Â 246,529Â Â Â 4,157,795)Â Â 1,687% Â Interest Expense. Interest expense for the three months ended September 30, 2024 was $127 thousand vs interest expense of $243 thousand for the three months ended September 30, 2023, a decrease of $117 thousand or 48%. Interest expense relates to notes payable from the time of the business combination plus interest on more recent convertible notes from Woodford, UCIL, and Univest. An adjustment was made in the three months ended September 30, 2023 to interest expense on notes payable from the time of the business combination which resulted in higher interest expense for that period resulting in a decrease for the three months ended September 30, 2024. Â Other (Income) Expense. Global Gaming had approximately $21thousand of other income for the three months ended September 30, 2024. Â Loss on impairment of goodwill & intangibles. For the three months ended September 30, 2024, we determained that certain components of goodwill & intangible assets were impaired. The loss on impairment of goodwill & intangibles for the three months ended September 30, 2024 includes write-offs to goodwill of $1.58 million related to the TinBu subsidiary and $1.91M related to the Global Gaming subsidiary as well as write offs of $817 thousand related to intangible assets of Global Gaming for a total of $4.3 million. There were no impairments of intangible assets for the three months ended September 30, 2023. Â Nine Months Ended September 30, 2024 Compared to Nine Months Ended September 30, 2023 Â The following table summarizes our results of operations for the nine months ended September 30, 2024 and September 30, 2023, respectively. Â Â Â For the nine months EndedÂ Â Â Â Â Â Â Â Â September 30,Â Â Â Â Â Â Â Â Â 2024Â Â 2023Â Â $ ChangeÂ Â % ChangeÂ Â Â Â Â Â Â Â Â Â Â Â Â Â RevenueÂ $716,972Â Â $1,561,096Â Â Â (844,124)Â Â -54% Cost of revenueÂ Â 213,186Â Â Â 203,001Â Â Â 10,185Â Â Â 5% Gross profitÂ Â 503,786Â Â Â 1,358,095Â Â Â (854,309)Â Â -63% Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Operating expenses:Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Personnel costsÂ Â 3,454,011Â Â Â 3,606,841Â Â Â (152,830)Â Â -4% Professional feesÂ Â 6,957,299Â Â Â 2,499,568Â Â Â 4,457,731Â Â Â 178% General and administrativeÂ Â 1,382,973Â Â Â 1,557,271Â Â Â (174,298)Â Â -11% Depreciation and amortizationÂ Â 3,823,642Â Â Â 4,218,907Â Â Â (395,265)Â Â -9% Total operating expensesÂ Â 15,617,925Â Â Â 11,882,587Â Â Â 3,735,338Â Â Â 31% Loss from operationsÂ Â (15,114,139)Â $(10,524,492)Â Â (4,589,647)Â Â 44% Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Other expensesÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Interest expenseÂ Â 350,784Â Â Â 284,589Â Â Â 66,195Â Â Â 23% Other expenseÂ Â (11,747)Â Â 61,577Â Â Â (73,324)Â Â -119% Loss on impairment of intangibles & goodwillÂ Â 4,298,002Â Â Â -Â Â Â 4,298,002Â Â Â N/AÂ Total other expenses, netÂ Â 4,637,039Â Â Â 346,166Â Â Â 4,290,873Â Â 1,240% Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Net loss before income taxÂ $(19,751,178)Â $(10,870,658)Â Â (8,880,520)Â Â 82% Income tax expense (benefit)Â Â 21,114Â Â Â -Â Â Â 21,114Â Â Â N/A Net lossÂ Â (19,772,292)Â Â (10,870,658)Â Â (8,901,634)Â Â 82% Â 14 Â Â Revenue. Â Revenue. Revenue for the nine months ended September 30, 2024 was $717 thousand, a decrease of $844 thousand, or 54%, compared to revenue of $1.6 million for the nine months ended September 30, 2023. During the nine months ended September 30, 2024 revenue from Global Gaming decreased by approximately $492 thousand, revenue from TinBu decreased by approximately $200 thousand and there was no revenue from the core Lottery business, whereas there was revenue from the core Lottery business in the second quarter of 2023. Â Cost of Revenue. Cost of revenue includes product costs, commission expense to affiliates and commercial partners, and merchant processing fees. Cost of revenue for the nine months ended September 30, 2024 was $213 thousand, compared with 203,000 for the nine months ended September 30, 2023, an increase of $10 thousand, or 5% . The increase is primarily related to cost of revenue for the new subsidiary, S&MI Ltd. acquired on September 1, 2024. Â Gross Profit. Gross profit for the nine months ended September 30, 2024 was $504 thousand compared to $1.36 million for the nine months ended September 30, 2023, a decrease of $854 thousand, or 63%. Cost of Revenue was essentially the same for the nine months ended September 30, 2024 and 2023, accordingly, the decrease in gross profit is correlated to the change in revenue as described above. Â Operating Costs and Expenses. Â Â Â For the nine months EndedÂ Â Â Â Â Â Â Â Â September 30,Â Â Â Â Â Â Â Â Â 2024Â Â 2023Â Â $ ChangeÂ Â % ChangeÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Operating expenses:Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Personnel costsÂ Â 3,454,011Â Â Â 3,606,841Â Â Â (152,830)Â Â -4% Professional feesÂ Â 6,957,299Â Â Â 2,499,568Â Â Â 4,457,731Â Â Â 178% General and administrativeÂ Â 1,382,973Â Â Â 1,557,271Â Â Â (174,298)Â Â -11% Depreciation and amortizationÂ Â 3,823,642Â Â Â 4,218,907Â Â Â (395,265)Â Â -9% Total operating expensesÂ Â 15,617,925Â Â Â 11,882,587Â Â Â 3,735,338Â Â Â 31% Loss from operationsÂ Â (15,114,139)Â Â (10,524,492)Â Â (4,589,647)Â Â 44% Â Operating expenses for the nine months ended September 30, 2024 were $15.6 million, an increase of $3.7 million, or 31%, compared to $11.9 million for the nine months ended September 30, 2023. The increase was primarily driven by an increase of $4.5 million in professional fees offset by decreases in: personnel costs by $153 thousand, general and administrative by $174 thousand, and depreciation and amortization by $395 thousand. Reasons for these decreases are described below. Â Personnel Costs. Personnel costs decreased by $153 thousand from $3.6 million for the nine months ended September 30, 2023, to $3.5 million for the nine months ended September 30, 2024. The composition of the team is different for the nine months ended September 30, 2024 than it was for the nine months ended September 30, 2023. Some of the legacy employees who were working to regain compliance with Nasdaq and SEC reporting requirements during the spring of 2023 departed so there is no corresponding expense for the nine months ended September 30, 2024. Â Professional Fees. Professional fees increased by $4.5 million, or 178%, from $2.5 million for the nine months ended September 30, 2023 to $6.9 million for the nine months ended September 30, 2024. The increase was due to expenses incurred for outside attorneys, other consultants, and directors in the nine months ended September 30, 2024. Â 15 Â Â General and Administrative. General and administrative expenses decreased $174 thousand, or 11%, from $1.56 million for the nine months ended September 30, 2023 to $1.4 million for the nine months ended September 30, 2024. The decrease is because expenses incurred during the first half of 2023 in connection with the Companyâ€™s efforts to regain compliance with Nasdaq and SEC reporting requirements did not re-occur in 2024. Â Depreciation and Amortization. Depreciation and amortization decreased $395 thousand, or 9%, from $4.22 million for the nine months ended September 30, 2023 to $3.82 million for the nine months ended September 30, 2024. The decrease was primarily driven by write-offs to intangible assets related to Global Gaming at the end of 2023 as well as another intangible asset becoming fully amortized at the end of 2023 - - both of which resulted in lower amortization expense for the nine months ended September 30, 2024. Â Other (Income) Expense, Net. Â Â Â For the nine months EndedÂ Â Â Â Â Â Â Â Â September 30,Â Â Â Â Â Â Â Â Â 2024Â Â 2023Â Â $ ChangeÂ Â % ChangeÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Other expensesÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Interest expenseÂ Â 350,784Â Â Â 284,589Â Â Â 66,195Â Â Â 23% Other expenseÂ Â (11,747)Â Â Â 61,577Â Â Â (73,324)Â Â -119% Loss on impairment of intangibles & goodwillÂ Â 4,298,002Â Â Â -Â Â Â 4,298,002Â Â Â N/AÂ Total other expenses, netÂ Â 4,637,039Â Â Â 346,166Â Â Â 4,290,873Â Â Â 1,240% Â Interest Expense. Interest expense for the nine months ended September 30, 2024 was $351 thousand vs interest expense of $285 thousand for the nine months ended September 30, 2023, an increase of $66 thousand or 23%. Interest expense relates to notes payable from the time of the business combination plus interest on more recent convertible notes from Woodford, UCIL, and Univest. The convertible debt increased in the third and fourth quarters of 2023 and first and second quarters of 2024. Higher amounts of convertible debt in the nine months ended September 30, 2024 as compared with the nine months ended September 30,2023 resulted in the increase in interest expense. Â Other Expense. Other expense decreased by $73 thousand, or 119% from $62 thousand for the nine months ended September 30, 2023 to $(12) thousand for the nine months ended September 30, 2024. Expenses incurred in the first half of 2023 in connection with the Companyâ€™s efforts to regain compliance with Nasdaq and SEC reporting requirements were non-recurring, resulting in lower expenses for the nine months ended September 30, 2024. Â Loss on impairment of goodwill & intangibles. For the nine months ended September 30, 2024, we determined that certain components of goodwill & intangible assets were impaired. The loss on impairment of goodwill & intangibles for the nine months ended September 30, 2024 includes write-offs to goodwill of $1.58 million related to the TinBu subsidiary and $1.91M related to the Global Gaming subsidiary as well as write offs of $817 thousand related to intangible assets of Global Gaming for a total of $4.3 million. There were no impairments to goodwill and intangibles for the nine months ended September 30, 2023. Â Liquidity and Capital Resources Â Prior to the Operational Cessation, our primary need for liquidity was to fund working capital requirements of our business, growth, capital expenditures and for general corporate purposes. Our primary source of liquidity had historically been funds generated by financing activities. Upon the Closing of the business combination on October 29, 2021, we received net proceeds of approximately $42.8 million in cash. Â Following the Operational Cessation, our primary need for liquidity has been to fund the restart of our business operations, re-hire employees and pay our expenses. The most likely source of such future funding presently available to us is through additional borrowings under loan agreements or through the issuance of equity or debt securities. If lenders do not advance us amounts as agreed under loan agreements or we are otherwise not able to secure the necessary capital to restart our operations, hire new employees, and obtain funding sufficient to support and restart our operations, we may be forced to permanently cease our operations, sell off our assets and operations, and/or seek bankruptcy protection, which could cause the value of our securities to become worthless. Â These conditions, along with our current lack of material revenue producing activities, and significant debt, raise substantial doubt about our ability to continue as a going concern for the next 12 months. For more information, see Note 2 - Significant Accounting Policies, Going Concern to the consolidated financial statements included herein, as well as the risk factors included in Item 1A of this Report entitled â€œIn July 2022, we furloughed the majority of our employees and suspended our lottery game sales operations after determining that we did not have sufficient financial sources to fund our operations or pay certain existing obligations, including our payroll and related obligations. As a result, we may not be able to continue as a going concernâ€ and â€œWe need additional capital to, among other things, support and restart our operations, re-hire employees and pay our expenses. Such capital may not be available on commercially acceptable terms, if at all. If we do not receive the additional capital, we may be forced to curtail or abandon our plans to recommence our operations and we may need to permanently cease our operations.â€, as filed on form 10-K/A for fiscal 2023, on September 24, 2024. Â Prior Convertible Debt Obligations Â Prior to the Closing, we funded our operations through the issuance of convertible promissory notes.Â Â From August to October 2017, the Company entered into seven Convertible Promissory Note Agreements with unaffiliated investors for an aggregate amount of $821,500. The notes bore interest at 10% per year, were unsecured, and were due and payable on June 30, 2019. The Company and the noteholders executed amendments in February 2021 to extend the maturity date to December 21, 2021. Â 16 Â Â From November 2019 through October 28, 2021, we issued approximately $48.2 million in aggregate principal amount of Series B convertible promissory notes. The notes bore interest at 8% per year, were unsecured, and were due and payable on dates ranging from December 2020 to December 2022. For those promissory notes that would have matured on or before December 31, 2020, the parties extended the maturity date to December 21, 2021 through amendments executed in February 2021. The amendments also allowed for automatic conversion to equity as a result of the Business Combination. Nearly all of the aforementioned promissory notes automatically converted into shares of Common Stock or were terminated pursuant to their terms, as applicable, in connection with the Closing. Those that remain outstanding do not have conversion terms that were triggered by the Closing. Â Immediately prior to the Closing, approximately $60.0 million of convertible debt was converted into equity of AutoLotto. Â As of September 30, 2024, we had $2,183,089 of convertible debt outstanding. A portion of this debt has matured and is theoretically in default. Â See â€œ-Recent Developments- Loan Agreement with Woodfordâ€ and â€œLoan Agreement with United Capital Investments London Limitedâ€ above for additional information. Â Cash Flows Â Net cash provided by operating activities was $953 thousand for the nine months ended September 30, 2024, compared to net cash used in operating activities of ($767) thousand for the nine months ended September 30, 2023. Â Net cash used in investing activities during the Nine months ended September 30, 2024 was $885 thousand, compared with $0 was the same period the prior year. Â Net cash provided by financing activities was ($32) thousand for the months months ended September 30, 2024, compared to net cash provided of $871 thousand for the nine months ended September 30, 2023, which was $839 thousand lower year over year. Â 17 Â Â Emerging Growth Company Accounting Election Â Section 102(b)(1) of the JOBS Act exempts emerging growth companies from being required to comply with new or revised financial accounting standards until private companies are required to comply with the new or revised financial accounting standards. The JOBS Act provides that a company can choose not to take advantage of the extended transition period and comply with the requirements that apply to non-emerging growth companies, and any such election to not take advantage of the extended transition period is irrevocable. We are an â€œemerging growth companyâ€ as defined in Section 2(a) of the Securities Act of 1933, as amended, and have elected to take advantage of the benefits of this extended transition period. We expect to remain an emerging growth company through the end of the 2026 fiscal year and we expect to continue to take advantage of the benefits of the extended transition period. This may make it difficult or impossible to compare the financial results with the financial results of another public company that is either not an emerging growth company or is an emerging growth company that has chosen not to take advantage of the extended transition period exemptions for emerging growth companies because of the potential differences in accounting standards used. Â Critical Accounting Policies and Estimates Â Our financial statements and the related notes thereto included elsewhere in this Report are prepared in accordance with U.S. Generally Accepted Accounting Principles (GAAP). The preparation of financial statements requires management to make estimates and assumptions that affect the reporting values of assets and liabilities, 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. The more significant estimates and assumptions are those used in determining the recoverability of long-lived assets. Accordingly, actual results could differ from those estimates. To the extent that there are differences between our estimates and actual results, our future financial statement presentation, financial condition, results of operations and cash flow will be affected. Â Our critical accounting policies are described under the heading â€œManagementâ€™s Discussion and Analysis of Financial Condition and Results of Operationsâ€”Critical Accounting Policies and Estimatesâ€ in the Annual Report and the notes to the audited financial statements appearing elsewhere in the Annual Report. During the nine months ended September 30, 2024, there were no material changes to our critical accounting policies from those discussed in our Amended 2023 Annual Report. In February 2016, the FASB issued ASU 2016-02, â€œLeases (Topic 842).â€ This guidance requires recognition of most lease liabilities on the balance sheet to give investors, lenders, and other financial statement users a more comprehensive view of a companyâ€™s long-term financial obligations, as well as the assets it owns versus leases. ASU 2016-02 became effective for fiscal years beginning after December 15, 2021, and for interim periods within annual periods after December 15, 2022. In July 2018, the FASB issued ASU 2018-11 making transition requirements less burdensome. The standard provides an option to apply the transition provisions of the new standard at its adoption date instead of at the earliest comparative period presented in the Companyâ€™s financial statements. We are currently evaluating the impact that this guidance will have on our financial statements as well as the expected adoption method. The adoption of this standard will not have a material impact on our financial statements. Â In June 2016, the FASB issued ASU 2016-13, â€œFinancial Instruments â€“ Credit Losses: Measurement of Credit Losses on Financial Instrumentsâ€, as additional guidance on the measurement of credit losses on financial instruments. The new guidance requires the measurement of all expected credit losses for financial assets held at the reporting date based on historical experience, current conditions and reasonable supportable forecasts. In addition, the guidance amends the accounting for credit losses on available-for-sale debt securities and purchased financial assets with credit deterioration. The new guidance became effective for all public companies for interim and annual periods beginning after December 15, 2019, with early adoption permitted for interim and annual periods beginning after December 15, 2018. In October 2019, the FASB approved a proposal which grants smaller reporting companies additional time to implement FASB standards on current expected credit losses (CECL) to January 2023. As a smaller reporting company, we deferred adoption of ASU No. 2016-13 until January 2023. We are currently evaluating the impact this guidance will have on our condensed consolidated financial statements. Â Item 3. Quantitative and Qualitative Disclosures About Market Risk. Â As a â€œsmaller reporting companyâ€ as defined by Rule 10(f)(1) of Regulation S-K, the Company is not required to provide this information. Â Item 4. Controls and Procedures. Â Evaluation of Disclosure Controls and Procedures Â As previously disclosed, in connection with the filing of the Companyâ€™s Annual Report on Form 10-K for the year ended December 31, 2021 (the â€œOriginal 2021 Annual Reportâ€) on April 1, 2022, our management, with the participation of our then Chief Executive Officer and Chief Financial Officer, evaluated the effectiveness of our disclosure controls and procedures (as such term is defined in Rules 13a-15(e) and 15d-15(e) under the Exchange Act) as of December 31, 2021. Based on their evaluation, our then Chief Executive Officer and Chief Financial Officer concluded that, as of December 31, 2021, our disclosure controls and procedures were not effective due to material weaknesses in our internal control over financial reporting with respect to our financial statement close and reporting process. Â In connection with the filing of Amendment No. 1 to the Companyâ€™s Annual Report on Form 10-K/A for the year ended December 31, 2021 (the â€œAmended 2021 Annual Reportâ€), our new management, with the participation of our Chief Executive Officer, reevaluated the effectiveness of our disclosure controls and procedures (as such term is defined in Rules 13a-15(e) and 15d-15(e) under the Exchange Act) as of December 31, 2021 and determined they were not effective due to the material weaknesses in our internal control over financial reporting with respect to our financial statement close and reporting process. Our disclosure controls and procedures are designed to ensure that information required to be disclosed by us in the reports that we file or submit under the Exchange Act is recorded, processed, summarized and reported within the time periods specified in SEC rules and forms, and that such information is accumulated and communicated to our management, including our Chief Executive Officer, to allow timely decisions regarding required disclosures. Â Material Weakness in Internal Control Over Financial Reporting Â In connection with the audit of our condensed consolidated financial statements included in this Report, our management identified material weaknesses in our internal control over financial reporting as of December 31, 2023 and 2022 relating to deficiencies in the design and operation of the procedures relating to the closing of our financial statements. These include: (i) our lack of a sufficient number of personnel with an appropriate level of knowledge and experience in accounting for complex or non-routine transactions, (ii) the fact that our policies and procedures with respect to the review, supervision and monitoring of our accounting and reporting functions were either not designed and in place or not operating effectively; (iii) our inability to complete the timely closing of financial books at the quarter and fiscal year end, and (iv) incomplete segregation of duties in certain types of transactions and processes. Â Specifically, management did not design and maintain sufficient procedures and controls related to revenue recognition including those related to ensuring accuracy of revenue recognized from non-routine transactions such as the sales of LotteryLink Credits. As a result, we determined that there was an overstatement of revenue in the consolidated statement of operations of approximately $52.1 million during the year ended December 31, 2021, which required a restatement of the previously issued financial statements for the year ended December 31, 2021 contained in the Amended 2021 Annual Report. Â 18 Â Â We have begun implementing remediation steps to improve our internal control over financial reporting and to remediate the identified material weaknesses, including (i) adding personnel with sufficient accounting knowledge; (ii) adopting a more rigorous period-end review process for financial reporting; (iii) adopting improved period close processes and accounting processes, and (iv) clearly defining and documenting the segregation of duties for certain transactions and processes. Management has expanded and will continue to enhance our system of identifying transactions and evaluating and implementing the accounting standards that apply to our financial statements, including through enhanced analyses by our personnel and third-party professionals with whom we consult regarding complex accounting applications. We intend to continue to take steps to remediate the material weaknesses described above and further continue re-assessing the design of controls, the testing of controls and modifying processes designed to improve our internal control over financial reporting. The Company plans to continue to assess its internal controls and procedures and intends to take further action as necessary or appropriate to address any other matters it identifies or are brought to its attention. We will not be able to fully remediate these material weaknesses until these steps have been completed and have been operating effectively for a sufficient period of time. The implementation of our remediation will be ongoing and will require validation and testing of the design and operating effectiveness of internal controls over a sustained period of financial reporting cycles. We may also conclude that additional measures may be required to remediate the material weaknesses in our internal control over financial reporting. Â We cannot assure you that the measures we take will be sufficient to remediate the material weaknesses we identified or avoid the identification of additional material weaknesses in the future. If the steps we take do not remediate the material weaknesses in a timely manner, there could continue to be a reasonable possibility that this control deficiency or others could result in another material misstatement of our annual or interim financial statements that would not be prevented or detected on a timely basis. Â For more information, see â€œItem 1A. Risk Factors - Public Company Operating Risks - If we fail to implement and maintain an effective system of internal controls, we may be unable to accurately report our results of operations, meet our reporting obligations or prevent fraud, and investor confidence and the trading price of our common stock and warrants may be materially and adversely affected.â€, as filed on form 10-K/A for fiscal 2023, on September 24, 2024. Â Changes in Internal Control Over Financial Reporting Â Except as otherwise described herein, there was no change 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 quarter ended September 30, 2024 that has materially affected, or is reasonably likely to materially affect, our internal control over financial reporting. Â 19 Â Â PART II â€“ OTHER INFORMATION Â Item 1. Legal ProceedingsÂ Â Â The Company is from time to time a party to various lawsuits, claims and other legal proceedings that arise in the ordinary course of business. In addition, the Company is a party to several material legal proceedings, which are described below. The outcome of litigation is inherently uncertain. If one or more legal matters were resolved against the Company in a reporting period for amounts in excess of managementâ€™s expectations, the Companyâ€™s financial condition and operating results for that reporting period could be materially adversely affected. Â J. Streicher Â On July 29, 2022, the Company filed its original Verified Complaint for Breach of Contract and Specific Performance (the â€œStreicher Complaintâ€) against J. Streicher Financial, LLC (â€œStreicherâ€) in the Court of Chancery of the State of Delaware (the â€œChancery Courtâ€), styled AutoLotto, Inc. dba Lottery.com v. J. Streicher Financial, LLC (Case No. 2022-0661-MTZ). In the Streicher Complaint, the Company alleged that Streicher breached the contract entered into by the parties on March 9, 2022 and demanded that Streicher return $16,500,000 it owes to the Company. On September 26, 2022, the Chancery Court entered an order in favor of the Company, Granting with Modifications Companyâ€™s Motion for Partial Summary Judgment in the amount of $16,500,000 (the â€œStreicher Judgmentâ€). On October 27, 2022, the Chancery Court further awarded the Company $397,037 in attorneyâ€™s fees (the â€œFee Orderâ€). On November 15, 2022, the Company initiated efforts against Streicher to seek collections on the Judgment. On December 8, 2022, the Companyâ€™s prior attorney Skadden, Arps, Slate, Meagher & Flom, LLP (â€œSkaddenâ€) filed its Combined Motion to Withdraw as Counsel and For a Charging Lien in amount of $3,024,201 for legal fees unpaid by Company (â€œSkaddenâ€™s Motionâ€). On December 30, 2022, the Company filed its response to Skaddenâ€™s Motion, alleging that the Chancery Court should deny Skaddenâ€™s Motion for a Charging Lien as a matter of law or, in the alternative, limit the charging lien to the amount of the attorneysâ€™ fees awarded by the Fee Order. As of the date of this Report, the Chancery Court has not set Skaddenâ€™s Motion for an oral hearing, nor has it entered an order on the motion. On January 20, 2023, faced with post-judgment discovery and depositions, Streicher remitted a partial payment towards the Judgment in the amount of $75,000. On February 13, 2023, Streicher made another payment towards the Judgment in the amount of $50,000 and had agreed to make another payment in the amount of $75,000 on February 28, 2023, which it failed to make. The Company intends to fully collect on the Judgment and shall pursue all legal and equitable means to enforce the Judgment against Streicher until the Judgment is fully satisfied. See â€œItem 1A. Risk Factors - Legal Proceedings Risks - We may not recover amounts owed to us from J. Streicher Financial, LLCâ€ for further information, as filed on form 10-K/A for fiscal 2023, on September 24, 2024. Â Preston Million Class Action Â On August 19, 2022, Preston Million filed a Class Action Complaint (the â€œClass Action Complaintâ€) against the Company and certain former officers and directors of the Company in the United States District Court for Southern District of New York (the â€œSDNYâ€), styled Preston Million, Individually and on Behalf of All Others Similarly Situated vs. Lottery.com, Inc. f/k/a Trident Acquisitions Corp., Anthony DiMatteo, Matthew Clemenson and Ryan Dickinson (Case No. 1:22-cv-07111-JLR). The Class Action Complaint alleged violations by all defendants of Sections 10(b) and 20(a) of the Securities Exchange Act of 1934 (the â€œExchange Actâ€) 15 U.S.C. Â§Â§ 78j(b), 78t(a), as amended by the Private Securities Litigation Reform Act of 1995 (â€œPSLRAâ€), U.S.C. Â§ 78u-4 et seq. (collectively â€œFederal Securities Lawsâ€). On November 18, 2022, the SNDY ordered the appointment of RTD Bros, LLC, Todd Benn, Tom Benn and Tomasz Rzedian (collectively â€œLottery Investor Groupâ€) as lead plaintiff and Glancy Prongay & Murray, LLP as lead counsel for plaintiffs and for the class in the case. On December 5, 2022, the Court stipulated a Scheduling Order in the case. On January 12, 2023, the Companyâ€™s legal counsel timely filed its Notice of Appearance. On January 31, 2022, plaintiffs filed their Amended Complaint adding Kathryn Lever, Marat Rosenberg, Vadim Komissarov, Thomas Gallagher, Gennadii Butkevych, Ilya Ponomarev as additional defendants in the case. The Amended Complaint alleges, among other things, that defendants made materially false and misleading statements in violation of Section 10(b),14(a) and 20(a) of the Exchange Act and plaintiffs seek compensatory damages, reasonable costs and expenses including counsel fees and expert fees. Pursuant to the Scheduling Order, the Company filed its motion to dismiss the Amended Complaint on April 3, 2023, under the newly consolidated caption and its proposed order to dismiss the matter. Plaintiffs were expected to file their opposition to the motion to dismiss no later than May 18, 2023, which would trigger the Companyâ€™s deadline to file its reply brief in support of their motion to dismiss no later than June 20, 2023. On February 6, 2024, the SDNY granted the Companyâ€™s Motion to Dismiss. On June 12, 2024, plaintiffs amended their complaint (the â€œThird Amended Complaintâ€). On July 12, 2024, the Company filed its motion to dismiss the Third Amended Complaint (the â€œMTD Third Amended Complaintâ€). On August 8, 2024, the plaintiffs filed their response in opposition to the MTD Third Amended Complaint. The Company filed its reply on August 22, 2024 to plaintiffs response in opposition to the MTD Third Amended Complaint. Â TinBu Complaint Â On March 13, 2023, John Brier, Bin Tu and JBBT, LLC (collectively, the â€œTinBu Plaintiffsâ€) filed its original complaint against Lottery.com, Inc. fÂ /k/a AutoLotto, Inc. and its wholly-owned subsidiary TinBu, LLC (â€œTinBuâ€) in the Circuit Court of the 13th Judicial District in and for Hillsborough County, Florida (the â€œTinBu Complaintâ€). The Complaint alleges breach of contract(s) and misrepresentation with alleged damages in excess of $4.6 million. The parties agreed to extend the Companyâ€™s and its subsidiaryâ€™s deadline to respond until May 1, 2023. On May 2, 2023, the Company and its subsidiary retained local counsel who filed a Notice of Appearance on behalf of the Company and TinBu and filed a Motion for Enlargement requesting the Court to extend its deadline to file its initial response to the Complaint by an additional 30 days (the â€œMotion for Enlargementâ€). On May 5, 2023, Plaintiffs filed their Motion for Court Default (â€œPlaintiffsâ€™ Motion for Defaultâ€), despite the Companyâ€™s Motion for Enlargement. As of the date of this Amended Report, the Motion for Enlargement has not been set for a hearing. The Company intends to oppose Plaintiffsâ€™ Motion for Default. On May 9, 2023, Plaintiffs served Plaintiffsâ€™ First Request for Admissions (the â€œRFAâ€) to the Company. On October 13, 2023, the Court granted the Defendantsâ€™ Motion to Stay Litigation and Discovery pending a ruling on its Motion to Compel Arbitration. On November 16, 2023, the Court granted Defendantsâ€™ Motion to Compel Arbitration in Texas. The parties await a signed written order from the Court to that effect. The TinBu Plaintiffs have appealed the Courtâ€™s Order to Compel Arbitration in Texas. Â On July 19, 2024, the Company received notice that the Tinbu Plaintiffâ€™s requested a voluntary dismissal of their claims. The Tinbu Complaints have been voluntarily dismissed without prejudice by the District Court of Appeal of the State of Florida Second District and the Circuit Court of the Thirteenth Judicial Circuit in and for Hillsborough County, Florida, indicating that no further action will be pursued by the plaintiffs in Florida State Court at this time. The District Court of Appeals also denied the Tinbu Plaintiffâ€™s motion for attorneyâ€™s fees and costs. Â 20 Â Â Global Gaming Data Â On November 21, 2023, the Company and its wholly owned subsidiary TinBu, LLC (â€œTinBuâ€) (Company and TinBu collectively, â€œPlaintiffsâ€) filed their First Amended Verified Complaint in Federal Court for the Middle District of Florida (â€œMDFâ€) against John J. Brier, Jr. (â€œBrierâ€), Bin Tu (â€œTuâ€), and Global Gaming Data, LLC (â€œGGDâ€) (collectively, â€œDefendantsâ€) for violations of the Federal Defend Trade Secrets Act (â€œDTSAâ€), the Florida Uniform Trade Secrets Act (â€œFUTSAâ€) and the Florida Deceptive and Unfair Trade Practices Act (â€œFDUTPAâ€), and for breaches of contract and fiduciary duties, including the duty of loyalty, styled Lottery.com, Inc. f/k/a AutoLotto, Inc. and TinBu, LLC v. John J. Brier, Jr., Bin Tu, and Global Gaming Data, LLC (Case No.: 8:23-cv-2594-KKM-TGW) Defendants filed certain counterclaims against Plaintiffs. The Companyâ€™s request for a Temporary Restraining Order was denied by the MDF in February 2024. On June 11, 2024 the MDF denied Plaintiffsâ€™ motion to dismiss. On June 25, 2024, Plaintiffsâ€™ filed its answer to Defendantsâ€™ counterclaim(s). On July 10, 2024, the MDF entered a case management and scheduling order with a trial setting for October 2025. The parties are scheduled to attend a court ordered mediation on December 5, 2024. Â Woodford Eurasia Assets, Ltd. Â Woodford Eurasia Assets, Ltd. (â€œWoodfordâ€) filed a complaint in the High Court of Justice in London chancery Division. October 16, 2023, The High Court of Justice in London Chancery Division (â€œthe Courtâ€) dismissed an application for injunctive relief initiated by Woodford against the Company. (Case: FL-2023-000023. Woodford Eurasia Assets Limited v Lottery.com Inc.) The Court characterized Woodfordâ€™s application as â€œfundamentally misconceivedâ€ and ordered Woodford to pay the Companyâ€™s legal costs. Woodford subsequently, on the Judgesâ€™ recommendation, withdrew the proceedings. Â Woodford filed an additional action in the United States District Court for the District of Delaware on February 14, 2024 in Case No. 23-1317-GBW. Woodford subsequently filed a Notice of Voluntary Dismissal Without Prejudice, which stated that Woodford provides notice of dismissal of all claims without prejudice against Defendants Lotttery.com and its directors. Â With the dismissal of this lawsuit by Woodford, no further action is required by Lottery.com or its directors at this time. The Company is determining its next course of action in resolving any further matters regarding Woodford. Â The validity and application of the Woodford Loan Agreement Amendment is disputed by the Company. Â Despite requests from the Company, Woodford has repeatedly among other things: failed to prove the amounts loaned to theÂ Company or claimed to have been advanced by Woodford to the Company; failed to indicate if it would accept accelerated payment of those verified amounts; failed to provide an anti-money laundering acceptable bank account to which payment could be made by the Company and failed to explain multiple failures to respond to requests for other funding to be accepted in the context of the Woodford Loan Agreement; failed to respond to requests for funding under the accordion facility of the Woodford Loan Agreement; and failed to respond to allegations of money laundering and conspiracy to defraud the Company and the matter has been referred to the Companyâ€™s legal counsel. Â McTurk Â On June 10, 2024, the Company and Matthew McGahan (â€œMcGahanâ€) (Company and McGahan collectively, â€œDefendantsâ€) filed their Notice of Removal and No Answer Motion to Dismiss a state court complaint filed by Sharon A. McTurk (â€œMcTurkâ€), Rutherford Enterprises, LLC (â€œRutherfordâ€), SJB Solutions, LLC (â€œSJBâ€) and Astra Supply Chain, LLC (â€œAstraâ€) McTurk, Rutherford, SJB and Astra (collectively, â€œPlaintiffsâ€) alleging fraudulent and negligent misrepresentation, aiding and abetting, and conspiracy against Defendants. On July 2, 2024, McGahan filed his Motion to Dismiss for Lack of Personal Jurisdiction and Defendants filed their Motion to Dismiss for Failure to State a Claim and Supporting Memorandum of Law (â€œMotions to Dismissâ€). On July 19, 2024, Plaintiffs filed their response to the Motions to Dismiss. On October 29, 2024, the Court denied Defendantsâ€™ Motion to Stay Discovery Pending Resolution of Defendantsâ€™ Rule 12(b)(6) Motion to Dismiss. Â Honey Tree Â On September 4, 2024, Honey Tree Trading, LLC (â€œHoney Treeâ€ or â€œPlaintiffâ€) filed a verified original complaint (the â€œComplaintâ€) against Lottery.com (â€œLottery.comâ€ or the â€œCompanyâ€) and directors Matthew Howard McGahan (â€œMcGahanâ€), Christopher Gooding (â€œGoodingâ€), Paul Jordan (â€œJordanâ€), Tamer Hassan (â€œHassanâ€) and Warran Macal (â€œMacalâ€ together with McGahan, Gooding, Jordan and Hassan, the â€œIndividual Defendantsâ€ and, collectively Lottery.com, the â€œDefendantsâ€) in Delaware Chancery Court alleging, amongst other things, breach of contract by the Company with respect to certain notes and warrants and breach of fiduciary duties by the Individual Defendants. (CA. No. 2024-0921-NAC: styled Honey Tree Trading, LLC v. Lottery.com Inc., et al.). On October 10 ,2024, Honey Tree amended its Complaint by filing an amended verified complaint (the â€œAmended Complaintâ€) and a motion to expedite proceedings (the â€œMotionâ€). On November 6, 2024, at a hearing on Plaintiffâ€™s Motion (the â€œHearingâ€) and on the issue of breach of fiduciary duties against the Individual Defendants, Honey Treeâ€™s counsel informed the Court that, â€œ[t]here is no question that Honey Tree is presently a shareholder and was a shareholder at the time it presented its pleading.â€ On November 12, 2024, Plaintiffâ€™s counsel informed the Court that â€œHoney Tree did own shares prior to the filing of the Amended Complaint but sold them prior to that filing; and (ii) Honey Tree did not subsequently purchase shares of Lottery.com until November 7, 2024, the day after the [H]earing,â€ (Plaintiffâ€™s Admissionâ€). Following Plaintiffâ€™s Admission on November 13, 2024, Plaintiff dismissed without prejudice its claims against Hassan and Macal (the â€œDismissalâ€). The Court ordered the Dismissal on November 15, 2024. Â Item 1A. Risk Factors. Â As of the date of this Report, there have been no material changes to the risk factors disclosed in the Companyâ€™s Annual Report, other than as set forth below. In addition, we may disclose additional changes to such factors or disclose additional factors from time to time in our future filings with the SEC. Any of these factors could result in a significant or material adverse effect on our results of operations or financial condition. Additional risk factors not presently known to us or that we currently deem immaterial may also impair our business or results of operations. Â We are currently not in full compliance with the continued listing standards of Nasdaq, we may not be able to regain full compliance with Nasdaqâ€™s continued listing standards in the future. Â Our common stock and warrants trade on The Nasdaq Global Market under the symbols â€œLTRYâ€ and â€œLTRYW,â€ respectively. Our failure to regain full compliance with all these requirements may result in our securities being delisted from Nasdaq. Â As of the date of this Report, our common stock is trading below Nasdaqâ€™s $1.00 (U.S.) minimum trading price requirement (the â€œMinimum Trading Priceâ€), an minimum trading price that was breached on July 30, 2024. Should the Minimum Trading Price not be restored, the Company risks having its securities delisted by Nasdaq. Â If the Companyâ€™s securities are delisted from Nasdaq, it could be more difficult to buy and sell the Companyâ€™s common stock and warrants or to obtain accurate quotations, and the price of the Companyâ€™s common stock and warrants could suffer a material decline. Delisting could also impair the Companyâ€™s ability to raise capital and/or trigger defaults and penalties under its outstanding agreements or securities. Further, even if we regain compliance with Nasdaq listing requirements, there is no guarantee that we will be able to maintain our listing for any period of time. Â Delisting from Nasdaq could also result in negative publicity. Further, if we are delisted, we would also incur additional costs under state blue sky laws in connection with any sales of our securities. These requirements could severely limit the market liquidity of our common stock and/or warrants and the ability of our stockholders to sell our common stock and/or warrants in the secondary market. If our common stock and/or warrants are delisted by Nasdaq, our common stock and/or warrants may be eligible to trade on an over-the-counter quotation system, such as the OTCQB Market, where an investor may find it more difficult to sell our stock or obtain accurate quotations as to the market value of our common stock and/or warrants. In the event our common stock and/or warrants are delisted from The Nasdaq Global Market, we may not be able to list our common stock and/or warrants on another national securities exchange or obtain quotation on an over-the counter quotation system. Â Competition in the sports media market could impair our ability to generate revenue from Sports.com Â The landscape of the sports content industry is changing as traditional media companies are putting a focus on developing original sports content. In recent years, Apple, Netflix, Warner Brothers Discovery, and Amazon have produced original sports content and entered into agreements to broadcast live sporting events. Their entry into the market could limit our ability to acquire streaming rights for live sports events. Costs to produce original content may increase to the point where we cannot compete in the sector. Â Federal and State Tax Filings Â The Company files U.S. federal and state income and franchise tax returns. The Company has not filed its 2021, 2022 and 2023 U.S. federal and state income and franchise tax returns. The Company expects to file these as soon as possible. The Company is in a net loss position and expects no tax amounts to be due to the federal government. The company has accrued for estimated state and local income and franchise taxes. but is at risk of penalties and interest for failure to timely file. Â Consumer trends in paying for streaming content may have an adverse impact on the Sports.com subscription service. Â The global video streaming market is expected to experience a compound annual growth rate of 17.8% over the next eight years, reaching a value of $2.4 trillion by 2032. With more than 200 global streaming services, consumers are presented with a wide array of choices where to spend their discretionary entertainment dollars. Since 2022, 25% of streaming subscribers have cancelled three or more services. Additionally, 21% of subscribers intend to cancel at least one additional in 2024. This trend may negatively impact our ability to attract new customers or may increase the costs of both customer acquisition and retention. Â 21 Â Â Item 2. Unregistered Sales of Equity Securities and Use of Proceeds. Â None. Â Item 3. Defaults Upon Senior Securities. Â None. Â Item 4. Mine Safety Disclosures. Â Not applicable. Â Item 5. Other Information. Â None. Â Item 6. Exhibits. Â Exhibit Number Â

Description Â Â Â 10.1 Â Amendment and Restatement Agreement in respect of Loan Agreement (Deed), dated as of June 12, 2023, between Lottery.com and Woodford Eurasia Assets Ltd. (incorporated by reference to Exhibit 10.28 of the Annual Report on Form 10-K filed by Lottery.com with the SEC on June 15, 2023). 10.2 Â Loan Agreement, dated as of July 26, 2023, by and between Lottery.com Inc. and United Capital Investments London Limited (incorporated by reference to Exhibit 10.1 of the Current Report on Form 8-K filed by Lottery.com with the SEC on August 1, 2023). 10.3 Â Amended and Restated Loan Agreement, dated as of August 8, 2023, by and between Lottery.com Inc. and United Capital Investments London Limited (incorporated by reference to Exhibit 10.3 of the Quarterly Report on Form 10-Q filed by Lottery.com with the SEC on August 22, 2023). 10.4 Â Amendment to Amended and Restated Loan Agreement, dated as of August 18, 2023, by and between Lottery.com Inc. and United Capital Investments London Limited (incorporated by reference to Exhibit 10.1 of the Current Report on Form 8-K filed by Lottery.com with the SEC on August 24, 2023). 10.5 Â Entry into Stock Purchase Agreement for the Acquisition of Nook Holdings Limited 10.6 Â Lottery.com Inc. 2023 Employeesâ€™, Directorsâ€™ and Consultantâ€™s Stock Issuance and Option Plan (incorporated by reference to Exhibit 10.1 of the Registration Statement on Form S-8 filed by Lottery.com with the SEC on October 11, 2023). 10.7 Â Share Purchase and Sale Agreement Between Lottery.com Inc. and SM&I, LTD. 10.40* Â Lottery.com Inc. 2023 Employeesâ€™, Directorsâ€™ and Consultantâ€™s Stock Issuance and Option Plan 10.60** Â Stock Purchase Agreement Between Lottery.com Inc. and Generating Alpha Ltd. 31.1* Â Certification of Principal Executive Officer pursuant to Section 302 of the Sarbanes-Oxley Act 31.2* Â Certification of Principal Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act 32.1** Â Certification of Principal Executive Officer Pursuant to Section 906 of the Sarbanes-Oxley Act 32.2** Â Certification of Principal Financial Officer Pursuant to Section 906 of the Sarbanes-Oxley Act 101.INS* Â Inline XBRL Instance Document - the instance document does not appear in the Interactive Data File because its XBRL tags are embedded within the Inline XBRL document 101.SCH* Â Inline XBRL Taxonomy Extension Schema Document. 101.CAL* Â Inline XBRL Taxonomy Extension Calculation Linkbase Document. 101.DEF* Â Inline XBRL Taxonomy Extension Definition Linkbase Document. 101.LAB* Â Inline XBRL Taxonomy Extension Label Linkbase Document. 101.PRE* Â Inline XBRL Taxonomy Extension Presentation Linkbase Document. 104* Â Inline XBRL for the cover page of this Amended Quarterly Report on Form 10-Q/A included in the Exhibit 101 Inline XBRL Document Set Â * Filed herewith. Â ** Furnished herewith. Â 22 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 Â Lottery.com Inc. Â Â Â Â By: /s/ Matthew McGahan Â Name: Matthew McGahan Â Title: Chief Executive Officer Â Â (Principal Executive Officer) Â Â Â Â Lottery.com Inc. Â Â Â Â By: /s/ Robert J. Stubblefield Â Name: Robert J. Stubblefield Â Title: Chief Financial Officer Â Â (Principal Accounting/Financial Officer) Â Â Â Dated: December 16, 2024 Â Â Â 23 Â EX-10.40 2 ex10-40.htm Â Exhibit 10.40 Â LOTTERY.COM, INC. 2023 EMPLOYEESâ€™, DIRECTORSâ€™ AND CONSULTANTSâ€™ STOCK ISSUANCE AND OPTION PLAN Â Upon adoption by the Board of Directors, this 2023 Employeesâ€™, Directorsâ€™ and Consultantsâ€™ Stock Issuance Option Plan (the â€œPlanâ€) authorizes Lottery.com, Inc. to issue either shares directly or options to purchase up to 500,000 shares of common stock, on terms to be determined, to its Employees, Directors, and Consultants subject to the following terms. Â 1.Purpose of the Plan. Â The purpose of the Plan is to enable the Company to attract, retain and motivate its employees, directors and qualified consultants by providing for or increasing the proprietary interests of such employees, directors and consultants in the Company through increased stock ownership. Â The Plan provides for direct issuance of shares and/or options which either (i) qualify as incentive stock options (â€œIncentive Optionsâ€) within the meaning of that term in Section 422 of the Internal Revenue Code of 1986, as amended, or (ii) do not so qualify under Section 422 of the Code (â€œNonstatutory Optionsâ€) (collectively â€œOptionsâ€). Any Option granted under this Plan will be clearly identified at the time of grant as to whether it is intended to be either an Incentive Option or a Nonstatutory Option. Â 2.Definitions. Â The following terms, when appearing in the text of this Plan in capitalized form, will have the meanings set out below: Â (a) â€œBoardâ€ means the Board of Directors of the Company. Â (b) â€œCodeâ€ means the Internal Revenue Code of 1986, as heretofore or hereafter amended. Â (c) â€œCommitteeâ€ means the committee appointed by the Board pursuant to Section 3 below. Â (d) â€œCompanyâ€ means Lottery.com, Inc. or any parent or â€œsubsidiary corporation,â€ as that term is defined by Section 424(f) of the Code, thereof, unless the context requires it to be limited to Lottery.com, Inc.. Â (e) â€œConsultantsâ€ means the class of persons consisting of individuals engaged by the Company by contract or otherwise to provide services to the Company as the Committee shall so determine. Â (f) â€œDirectorsâ€ means the class of persons consisting of individuals duly elected to and actively serving on the Companyâ€™s Board of Directors. Â (g) â€œDisabled Granteeâ€ means a Grantee who is disabled within the meaning of Section 422(c)(6) of the Code. Â (h) â€œEmployeesâ€ means the class of employees consisting of individuals regularly employed by the Company on a full-time salaried basis who are identified as key employees, or such other employees as the Committee shall so determine. Â (i) â€œExecutive Officerâ€ means those individuals who, on the last day of the taxable year at issue: Â (i) served as the Companyâ€™s chief executive officer or was acting in a similar capacity, regardless of compensation level; and (ii) the four most highly compensated executive officers (other than the chief executive officer) all as determined pursuant to Treasury Regulation 1.162-27(c)(2). Â 2023 Employeesâ€™ Directorsâ€™ and Consultants Stock Issuance and Option PlanPage 1 of 8 Â Â (j) â€œFair Market Valueâ€ means, with respect to the common stock of the Company, the price at which the stock would change hands between an informed, able and willing buyer and seller, neither of which is under a compulsion to enter into the transaction. Fair Market Value will be determined in good faith by the Committee in accordance with a valuation method which is consistent with the guidelines set forth in Treasury Regulation 1.421-7 (e) (2) or any applicable regulations issued pursuant to Section 422(a) of the Code. Fair Market Value will be determined without regard to any restriction other than a restriction which, by its terms, will never lapse. Â (k) â€œGranteeâ€ means an eligible Employee, Director or Consultant under this Plan who has been granted either shares or an Option. Â (l) â€œIncentive Optionâ€ means an Option that qualifies for the benefit described in Section 421 of the Code, by virtue of compliance with the provisions of Section 422 of the Code. Â (m) â€œNonstatutory Optionâ€ means an Option that is not an Incentive Option. Â (n) â€œOptionâ€ means either an Incentive Option or a Nonstatutory Option granted under this Plan. Â (o) â€œOption Agreementâ€ means the agreement entered into between the Company and an individual Grantee and specifying the terms and conditions of the Option granted to the Grantee, which terms and conditions will recite or incorporate by reference: (i) the provisions of this Plan which are not subject to variation; and (ii) the variable terms and conditions of each Option granted hereunder which will apply to that Grantee. Â (p) â€œOptioneeâ€ means a Grantee, and, under the appropriate circumstances, his guardian, representative, heir, distributee, legatee or successor in interest, including any transferee. Â (q) â€œStockâ€ means the Companyâ€™s common stock. Â 3.Administration of the Plan. Â (a) Committee Membership. The Plan shall be administered by a committee appointed by the Board, to be known as the Compensation Committee (the â€œCommitteeâ€). The Committee shall be not less than two members and to the extent possible shall be comprised solely of Non-employee Directors, as defined by Rule 16b-3(b)(3)(i) of the Securities Exchange Act of 1934 (â€œ1934 Actâ€), or any successor definition adopted by the Securities and Exchange Commission, and who shall each also qualify as an Outside Director for purposes of Section 162(m) of the Code. Any vacancy occurring on the Committee may be filled by appointment by the Board. The Board at its discretion may from time to time appoint members to the Committee in substitution of members previously appointed, may remove members of the Committee and may fill vacancies, however caused, in the Committee. The Committee shall initially consist of Tamer T. Hassan, Paul S. Jordan and Christopher Gooding. Â (b) Committee Procedures. The Committee shall select one of its members as chairman and shall hold meetings at such times and places as it may determine. A quorum of the Committee shall consist of a majority of its members, and the Committee may act by vote of a majority of its members present at a meeting at which there is a quorum, or without a meeting by written consent signed by all members of the Committee. If any powers of the Committee hereunder are limited or denied by the Board or under applicable law, the same powers may be exercised by the Board. Â

Â Â (c) Committee Powers and Responsibilities. The Committee will interpret the Plan, prescribe, amend and rescind any rules or regulations necessary or appropriate for the administration of the Plan, and make such other determinations and take such other actions it deems necessary or advisable, except as otherwise expressly reserved for the Board. Subject to the limitations imposed by the Board or under applicable law and the terms of the Plan, the Committee may periodically determine which Employees, Directors, and/or Consultants should receive Shares directly or Options under the Plan, whether any such options shall be Incentive Options or Nonstatutory Options, the number of shares covered by such Issuance of Shares or Options, the per share purchase price for such shares, and the terms thereof, and shall have full power to grant such Issuance of Shares or Options. In making its determinations, the Committee shall consider, among other relevant factors, the importance of the duties of the Grantee to the Company, his or her experience with the Company, and his or her future value to the Company. All decisions, interpretations and other actions of the Committee shall be final and binding on all Grantees, Optionees and all persons deriving their rights from a Grantee or Optionee. No member of the Board or the Committee shall be liable for any action taken or failed to be taken in good faith or for any determination made pursuant to the Plan. Â 4.Stock Subject to Plan. Â This Plan authorizes the Committee to grant Shares and/or Options to Employees, Directors and/or Consultants up to the aggregate amount of 500,000 shares of Stock, subject to eligibility and any limitations specified herein. Adjustment in the shares subject to the Plan shall be made as provided in Section 9. Any shares covered by an Option which, for any reason, expires, terminates or is canceled may be reoptioned under the Plan. Â 5.Eligibility Â (a) General Rule. All Employees, Directors and Consultants defined in Section 2(e) and 2(g) shall be eligible. Â (b) Ten Percent Stockholders. An Employee, Director or Consultant who owns more than ten percent (10%) of the total combined voting power of all classes of outstanding Stock shall not be eligible for designation as a Grantee of an Incentive Option unless (i) the exercise price for each share of Stock subject to such Incentive Option is at least one hundred ten percent (110%) of the Fair Market Value of a share of Stock on the date of grant, and (ii) such Incentive Option, by its terms, is not exercisable after the expiration of five (5) years from the date of grant. Â (c) Attribution Rules. For purposes of Subsection (b) above, in determining stock ownership, an Employee, Director or Consultant shall be deemed to own the Stock owned, directly or indirectly, by or for his brothers, sisters (whether by whole or half blood), spouse, ancestors and lineal descendants. Stock owned, directly or indirectly, by or for a corporation, partnership, estate or trust shall be deemed to be owned proportionately by or for its stockholders, partners or beneficiaries. Â (d) Outstanding Stock. For purposes of Subsection (b) above, â€œOutstanding Stockâ€ shall include all Stock actually issued and outstanding immediately after the grant. â€œOutstanding Stockâ€ shall not include shares authorized for issuance under outstanding options held by the Employee, Director or Consultant, or by any other person. Â (e) Individual Limits of Executive Officers. Subject to the provisions of Section 9 hereof, the number of option shares granted in a fiscal year to any Executive Officer shall not exceed 500,000 shares for the first fiscal year during which such person becomes an Executive Officer and shall not exceed 1,000,000 shares for any subsequent fiscal year during which such person serves as an Executive Officer. Â

Â Â (f) Incentive Option Limitation. The aggregate Fair Market Value of the stock for which Incentive Options granted to any one eligible Employee, Director or Consultant under this Plan and under all incentive stock option plans of the Company, its parent(s) and subsidiaries, may by their terms first become exercisable during any calendar year shall not exceed $100,000 determining Fair Market Value of the stock subject to any Option as of the time that Option is granted. If the date on which one or more Incentive Options could be first exercised would be accelerated pursuant to any other provision of the Plan or any Stock Option Agreement referred to in Section 6(a), or an amendment thereto, and the acceleration of such exercise date would result in a violation of the restriction set forth in the preceding sentence, then notwithstanding any such other provision the exercise date of such Incentive Options shall be accelerated only to the extent, if any, that is permitted under Section 422 of the Code and the exercise date of the Incentive Options with the lowest option prices shall be accelerated first. Any exercise date which cannot be accelerated without violating the $100,000 restriction of this section shall nevertheless be accelerated, and the portion of the Option becoming exercisable thereby shall be treated as a Nonstatutory Option. Â 6. Terms and Conditions of All Options Under the Plan. Â (a) Option Agreement. All Options granted under the Plan shall be evidenced by a written Option Agreement and shall be subject to all applicable terms and conditions of the Plan and may be subject to any other terms and conditions which are not inconsistent with the Plan and which the Committee deems appropriate for inclusion in an Option Agreement. Â (b) Number of Shares. Each Option Agreement shall specify the number of shares of the Stock each such Employee, Director or Consultant will be entitled to purchase pursuant to the Option and shall provide for the adjustment of such number in accordance with Section 9. Each Option Agreement shall state the minimum number of shares which must be exercised at any time, if any. Â (c) Nature of Option. Each Option Agreement shall specify the intended nature of the Option as an Incentive Option, a Nonstatutory Option or partly of each type. Â (d) Exercise Price. Each Option Agreement shall specify the exercise price. The exercise price of either the Incentive Option or the Nonstatutory Option shall not be less than one hundred percent (100%) of the Fair Market Value of a share of Stock on the date of grant. Subject to the foregoing, the exercise price under any Option shall be determined by the Committee in its sole discretion. The exercise price shall be payable in the form described in Section 7. Â (e) Term of Option. The Option Agreement shall specify the term of the Option. The term of any Option granted under this Plan is subject to expiration, termination, and cancellation as set forth within this Plan. Â (f) Exercisability; Vesting. Each Option Agreement shall specify the date when all or any installment of the Option is to become exercisable. Such Option shall not be exercisable after the expiration of such term which shall be fixed by the Committee, but in any event not later than ten years from the date such Option is granted. Subject to the provisions of the Plan, the Committee may grant Options which are vested, or which become vested upon the happening of an event or events as specified by the Committee. Â (g) Withholding Taxes. Upon exercise of any Nonstatutory Option (or any Incentive Option which is treated as a Nonstatutory Option because it fails to meet the requirements set forth in the Code for Incentive Options), the Optionee must tender full payment to the Company for any federal income tax withholding required under the Code in connection with such exercise (â€œWithholding Taxâ€). If the Optionee fails to tender to the Company the Withholding Tax, the Committee, at its discretion, shall withhold from the Optionee any and all shares subject to such Option, and accordingly, subject to Withholding Tax until such time as either of the following events has occurred: Â (i) the Optionee tenders to the Company payment in cash to pay the Withholding Tax; Â or Â (ii) if the Optionee is an Employee, the Company withholds from the Optioneeâ€™s wages an amount sufficient to pay the Withholding Tax. Â 2023 Employeesâ€™ Directorsâ€™ and Consultants Stock Issuance and Option PlanPage 4 of 8 Â Â (h) Termination and Acceleration of Option. Â For Incentive Options: Â (i) If the employment of a Grantee who is not a Disabled Grantee is terminated without cause, or such Grantee voluntarily quits or retires under any retirement plan of the Company, any then outstanding and exercisable stock option held by such a Grantee shall be exercisable, in accordance with the provisions of the Option Agreement, by such Grantee at any time prior to the expiration date of such Option or within three months after the date of termination of employment or service, whichever is the shorter period. Â (ii) If the employment of a Grantee who is a Disabled Grantee is terminated without cause, any then outstanding and exercisable Option held by such a Grantee shall be exercisable, in accordance with the provisions of the Option Agreement, by such a Grantee at any time prior to the expiration date of such Option or within one year after the date of such termination of employment or service, whichever is the shorter period. Â For all Options issued hereunder: Â (i) If the Company terminates the employment of a Grantee for cause, all outstanding stock options held by the Grantee at the time of such termination shall automatically terminate unless the Committee notifies the Grantee that his or her options will not terminate. A termination â€œfor causeâ€ shall be defined under each written Option Agreement. The Company assumes no responsibility and is under no obligation to notify a Permitted Transferee (as hereafter defined in section 13) of early termination of an Option on account of a Granteeâ€™s termination of employment. Â (ii) Whether termination of employment or other service is a termination â€œfor causeâ€ or whether a Grantee is a Disabled Grantee shall be determined in each case, in its discretion, by the Committee and any such determination by the Committee shall be final and binding. Â (iii) Following the death of a Grantee during employment, any outstanding and exercisable Options held by such Grantee at the time of death shall be exercisable, in accordance with the provisions of the Option Agreement, by the person or persons entitled to do so under the Will of the Grantee, or, if the Grantee shall fail to make testamentary disposition of the stock option or shall die intestate, by the legal representative of the Grantee at any time prior to the expiration date of such Option or within one year after the date of death, whichever is the shorter period. Â (iv) The Committee may grant Options, or amend Options previously granted, to provide that such Options continue to be exercisable up to ten years after the date of grant irrespective of the termination of the Granteeâ€™s employment with the Company, and which vest upon grant or become vested upon the happening of an event or events specified by the Committee, although the exercise of such vested Options in the case of Incentive Options more than three months after termination of employment may convert such Options to Nonstatutory Options with respect to the income tax consequences of such exercise. Â 7.Payment for Shares Â (a) Cash. Payment in full for shares purchased under an Option shall be made in cash (including check, bank draft or money order) or pursuant to a cashless exercise provision, if any is available under the Option Agreement, at the time that the Option is exercised. Â (b) Stock. In lieu of cash an Optionee may, with the consent of the Committee, make payment for Stock purchased under an Option, in whole or in part, by tendering to the Company in good form for transfer, shares of Stock valued at Fair Market Value on the date the Option is exercised. Such shares will have been owned by the Optionee or the Optioneeâ€™s representative for the time specified by the Committee but in no case shall the Optionee or his representative have held a beneficial interest in such tendered shares for a period less than six months prior to the exercise of the Option. Â 2023 Employeesâ€™ Directorsâ€™ and Consultants Stock Issuance and Option PlanPage 5 of 8 Â Â 8.Use of Proceeds from Stock. Â Cash proceeds from the sale of Stock pursuant to Options granted under the Plan shall constitute general funds of the Company. Â 9.Adjustments. Â Changes or adjustments in the Option price, number of shares subject to an Option or other specifics as the Committee should decide will be considered or made pursuant to the following rules: Â (a) Upon Changes in Stock. If the outstanding Stock is increased or decreased, or is changed into or exchanged for a different number or kinds of shares or securities, as a result of one or more reorganizations, recapitalization, stock splits, reverse stock splits, split-up, combination of shares, exchange of shares, change in corporate structure, or otherwise, appropriate adjustments will be made in the exercise price and/ or the number and/or kind of shares or securities for which Options may thereafter be granted under this Plan and for which Options then outstanding under this Plan may thereafter be exercised. The Committee will make such adjustments as it may deem fair, just and equitable to prevent substantial dilution or enlargement of the rights granted to or available for Optionees. No adjustment provided for in this Section 9 will require the Company to issue or sell a fraction of a share or other security. Nothing in this Section will be construed to require the Company to make any specific or formula adjustment. Â (b) Prohibited Adjustment. If any such adjustment provided for in this Section 9 requires the approval of stockholders in order to enable the Company to grant or amend Options, then no such adjustment will be made without the required stockholder approval. Notwithstanding the foregoing, if the effect of any such adjustment would be to cause an Incentive Option to fail to continue to qualify under Section 422 of the Code or to cause a modification, extension or renewal of such stock option within the meaning described in Section 424 of the Code, the Committee may elect that such adjustment not be made but rather shall use reasonable efforts to effect such other adjustment of each then outstanding Option as the Committee, in its sole discretion, shall deem equitable and which will not result in any disqualification, modification, extension or renewal (within the meaning of Section 424 of the Code) of such Incentive Option. Â (c) Further Limitations. Nothing in this Section will entitle the Optionee to adjustment of his Option in the following circumstances: Â (i) The issuance or sale of additional shares of the Stock, through public offering or otherwise; Â (ii) The issuance or authorization of an additional class of capital stock of the Company; Â (iii) The conversion of convertible preferred stock or debt of the Company into Stock; Â (iv) The payment of dividends except as provided in Section 9 (a). Â The grant of an Option shall not affect in any way the right or power of the Company to make adjustments, reclassifications, reorganizations or changes of its capital or business structure, to merge or consolidate or to dissolve, liquidate, sell or transfer all or any part of its business or assets. Â 2023 Employeesâ€™ Directorsâ€™ and Consultants Stock Issuance and Option PlanPage 6 of 8 Â Â 10.Legal Requirements: Â (a)

Compliance with All Laws. The Company will not be required to issue or deliver any certificates for shares of Stock prior to (a) the listing of any such Stock to be acquired pursuant to the exercise of any Option on any stock exchange on which the Stock may then be listed, and (b) the compliance with any registration requirements or qualification of such shares under any federal securities laws, including without limitation the Securities Act of 1933, as amended (â€œ1933 Actâ€), the rules and regulations promulgated thereunder, or state securities laws and regulations, the regulations of any stock exchange or interdealer quotation system on which the Companyâ€™s securities may then be listed, or obtaining any ruling or waiver from any government body which the Company may, in its sole discretion, determine to be necessary or advisable, or which, in the opinion of counsel to the Company, is otherwise required. Â (b) Compliance with Specific Code Provisions. It is the intent of the Company that the Plan and its administration conform strictly to the requirements of Section 422 of the Code with respect to Incentive Options. Therefore, notwithstanding any other provision of this Plan, nothing herein will contravene any requirement set forth in Section 422 of the Code with respect to Incentive Options and if inconsistent provisions are otherwise found herein, they will be deemed void and unenforceable or automatically amended to conform, as the case may be. Â (c) Plan Subject to Delaware Law. All questions arising with respect to the provisions of the Plan will be determined by application of the Code and the laws of the state of Delaware except to the extent that Nevada laws are preempted by any federal law. Â 11.Rights as a Stockholder. Â An Optionee shall have no rights as a stockholder with respect to any Stock covered by his or her Option until the date of issuance of the stock certificate to him or her after receipt of the consideration in full set forth in the Option Agreement. Except as provided in Section 9 hereof, no adjustments will be made for dividends, whether ordinary or extraordinary, whether in cash, securities, or other property, or for distributions for which the record date is prior to the date on which the Option is exercised. Â 12.Restrictions on Shares. Â Prior to the issuance or delivery of any shares of the Stock under the Plan, the person exercising the Option may be required to: Â (a) represent and warrant that the shares of the Stock to be acquired upon exercise of the Option are being acquired for investment for the account of such person and not with a view to resale or other distribution thereof; Â (b) represent and warrant that such person will not, directly or indirectly, sell, transfer, assign, pledge, hypothecate or otherwise dispose of any such shares unless the sale, transfer, assignment, pledge, hypothecation or other disposition of the shares is pursuant to the provisions of this Plan and effective registrations under the 1933 Act and any applicable state or foreign securities laws or pursuant to appropriate exemptions from any such registrations; and Â (c) execute such further documents as may reasonably be required by the Committee upon exercise of the Option or any part thereof, including but not limited to any stock restriction agreement that the Committee may choose to require. Â 2023 Employeesâ€™ Directorsâ€™ and Consultants Stock Issuance and Option PlanPage 7 of 8 Â Â Nothing in this Plan shall assure any Optionee that shares issuable under this Option are registered on a Form S-8 under the 1933 Act or on any other Form. The certificate or certificates representing the shares of the Stock to be issued or delivered upon exercise of an Option may bear a legend evidencing the foregoing and other legends required by any applicable securities laws. Furthermore, nothing herein or any Option granted hereunder will require the Company to issue any Stock upon exercise of any Option if the issuance would, in the opinion of counsel for the Company, constitute a violation of the 1933 Act, applicable state securities laws, or any other applicable rule or regulation then in effect. The Company shall have no liability for failure to issue shares upon any exercise of Options because of a delay pending the meeting of any such requirements. Â 13.Transferability. Â The Committee shall retain the authority and discretion to permit a Nonstatutory Option, but in no case an Incentive Option, to be transferable as long as such transfers are made only to one or more of the following: family members, limited to children of Grantee, spouse of Grantee, or grandchildren of Grantee, or trusts for the benefit of Grantee and/or such family members (â€œPermitted Transfereeâ€), provided that such transfer is a bona fide gift and accordingly, the Grantee receives no consideration for the transfer, and that the Options transferred continue to be subject to the same terms and conditions that were applicable to the Options immediately prior to the transfer. Options are also subject to transfer by will or the laws of descent and distribution. Options granted pursuant to this Plan shall not be otherwise transferred, assigned, pledged, hypothecated or disposed of in any way, whether by operation of law or otherwise. A Permitted Transferee may not subsequently transfer an Option. The designation of a beneficiary shall not constitute a transfer. Â 14.No Right to Continued Employment. Â This Plan and any Option granted under this Plan will not confer upon any Optionee any right with respect to continued employment or engagement by the Company nor shall they alter, modify, limit or interfere with any right or privilege of the Company under any employment agreement heretofore or hereafter executed with any Optionee, including the right to terminate any Optioneeâ€™s employment or engagement at any time for or without cause, to change his or her level of compensation or to change his or her responsibilities or position. Â 15. Corporate Reorganizations. Â Upon the dissolution or liquidation of the Company, or upon a reorganization, merger or consolidation of the Company as a result of which the outstanding securities of the class then subject to Options hereunder are changed into or exchanged for cash or property or securities not of the Companyâ€™s issue, or upon a sale of substantially all the property of the Company to, or the acquisition of stock representing more than eighty percent (80%) of the voting power of the stock of the Company then outstanding by another corporation or person, the Plan will terminate and all Options will lapse. The result described above will not occur if provision is made in writing in connection with such transaction for the continuance of the Plan and/or for the assumption of Options earlier granted, or the substitution for such Options of options covering the stock of a successor employer corporation, or a parent or a subsidiary thereof, with appropriate adjustments as to the number and kind of shares and prices, in which event the Plan and Options theretofore granted will continue in the manner and under the terms so provided. If the Plan and unexercised Options shall terminate pursuant to the foregoing, all persons holding any unexercised portions of Options then outstanding shall have the right, at such time prior to the consummation of the transaction causing the termination as the Company shall designate, to exercise the unexercised portions of their options, including the portions thereof which would but for this Section 15 not yet be exercisable. Â 16.Modification, Extension and Renewal. Â (a) Options. Subject to the conditions of and within the limitations prescribed in the Plan herein, the Committee may modify, extend, cancel or renew outstanding Options. Notwithstanding the foregoing, no modification will, without the prior written consent of the Optionee, alter, impair or waive any rights or obligations associated with any Option earlier granted under the Plan. Â (b) Plan. The Board may at any time and from time to time interpret, amend or discontinue the Plan. Â 17.Plan Date and Duration. Â The Plan shall take effect on the date it is adopted by the Board. Options may not be granted under this Plan after December 31, 2026. Â 2023 Employeesâ€™ Directorsâ€™ and Consultants Stock Issuance and Option PlanPage 8 of 8 Â EX-10.60 3 ex10-60.htm Â Exhibit 10.60 Â

00000023 - Disclosure - Significant Accounting Policies (Policies)link:presentationLinklink:calculationLinklink:definitionLink 00000024 - Disclosure - Significant Accounting Policies (Tables)link:presentationLinklink:calculationLinklink:definitionLink 00000025 - Disclosure - Business Combination (Tables)link:presentationLinklink:calculationLinklink:definitionLink 00000026 - Disclosure - Property and Equipment, net (Tables)link:presentationLinklink:calculationLinklink:definitionLink 00000027 - Disclosure - Intangible assets, net (Tables)link:presentationLinklink:calculationLinklink:definitionLink 00000028 - Disclosure - Stockholders’ Equity (Tables)link:presentationLinklink:calculationLinklink:definitionLink 00000029 - Disclosure - Stock-based Compensation (Tables)link:presentationLinklink:calculationLinklink:definitionLink 00000030 - Disclosure - Commitments and Contingencies (Tables)link:presentationLinklink:calculationLinklink:definitionLink 00000031 - Disclosure - Schedule of Depreciation of Property and Equipment (Details)link:presentationLinklink:calculationLinklink:definitionLink 00000032 - Disclosure - Significant Accounting Policies (Details Narrative)link:presentationLinklink:calculationLinklink:definitionLink 00000033 - Disclosure - Schedule of Identified Tangible and Intangible Asset Acquired (Details)link:presentationLinklink:calculationLinklink:definitionLink 00000034 - Disclosure - Schedule of Intangible Assets Acquired (Details)link:presentationLinklink:calculationLinklink:definitionLink 00000035 - Disclosure - Business Combination (Details Narrative)link:presentationLinklink:calculationLinklink:definitionLink 00000036 - Disclosure - Schedule of Property and Equipment (Details)link:presentationLinklink:calculationLinklink:definitionLink 00000037 - Disclosure - Property and Equipment, net (Details Narrative)link:presentationLinklink:calculationLinklink:definitionLink 00000038 - Disclosure - Notes Receivable (Details Narrative)link:presentationLinklink:calculationLinklink:definitionLink 00000039 - Disclosure - Write-Off of Goodwill and Intangibles (Details Narrative)link:presentationLinklink:calculationLinklink:definitionLink 00000040 - Disclosure - Schedule of Finite Lived Intangible Assets Amortization Expenses (Details)link:presentationLinklink:calculationLinklink:definitionLink 00000041 - Disclosure - Note 8. Write-Off of Goodwill and Intangibles (Details Narrative)link:presentationLinklink:calculationLinklink:definitionLink 00000042 - Disclosure - Schedule of Estimated Amortization Expense (Details)link:presentationLinklink:calculationLinklink:definitionLink 00000043 - Disclosure - Intangible assets, net (Details Narrative)link:presentationLinklink:calculationLinklink:definitionLink 00000044 - Disclosure - Notes Payable and Convertible Debt (Details Narrative)link:presentationLinklink:calculationLinklink:definitionLink 00000045 - Disclosure - Schedule of Common Stock (Details)link:presentationLinklink:calculationLinklink:definitionLink 00000046 - Disclosure - Schedule of Common Stock Warrants (Details)link:presentationLinklink:calculationLinklink:definitionLink 00000047 - Disclosure - Stockholders’ Equity (Details Narrative)link:presentationLinklink:calculationLinklink:definitionLink 00000048 - Disclosure - Schedule of Stock Option Activity (Details)link:presentationLinklink:calculationLinklink:definitionLink 00000049 - Disclosure - Schedule of Restricted Stock Awards Activity (Details)link:presentationLinklink:calculationLinklink:definitionLink 00000050 - Disclosure - Schedule of Restricted Stock Awards Activity (Details) (Parenthetical)link:presentationLinklink:calculationLinklink:definitionLink 00000051 - Disclosure - Stock-based Compensation (Details Narrative)link:presentationLinklink:calculationLinklink:definitionLink 00000052 - Disclosure - Schedule of Future Minimum Rent Payments Due Under Non-Cancellable Leases (Details)link:presentationLinklink:calculationLinklink:definitionLink 00000053 - Disclosure - Commitments and Contingencies (Details Narrative)link:presentationLinklink:calculationLinklink:definitionLink 00000054 - Disclosure - Related Party Transactions (Details Narrative)link:presentationLinklink:calculationLinklink:definitionLink 00000055 - Disclosure - Subsequent Events (Details Narrative)link:presentationLinklink:calculationLinklink:definitionLink EX-101.CAL 71 ltry-20240930_cal.xml XBRL CALCULATION FILE EX-101.DEF 72 ltry-20240930_def.xml XBRL DEFINITION FILE EX-101.LAB 73 ltry-20240930_lab.xml XBRL LABEL FILE Class of Stock [Axis] Common stock, $0.001 par value Warrants to purchase one share of common stock, each at an exercise price of $230.00 Equity Components [Axis] Common Stock [Member] Additional Paid-in Capital [Member] Retained Earnings [Member] AOCI Attributable to Parent [Member] Parent [Member] Noncontrolling Interest [Member] Investment, Name [Axis] AutoLotto [Member] Class A-1 Common Stock [Member] Statistical Measurement [Axis] Minimum [Member] Maximum [Member] Long-Lived Tangible Asset [Axis] Computer Equipment [Member] Furniture and Fixtures [Member] Software Development [Member] Business Acquisition [Axis] Auto Lotto LLC [Member] Short-Term Debt, Type [Axis] Series B Convertible Notes [Member] Related and Nonrelated Parties [Axis] TDAC Founders [Member] Global Gaming Enterprises, Inc. [Member] Medios Electronics [Member] S.A.P.I de C.V. [Member] Juega Lotto [Member] Legal Entity [Axis] Ownership [Axis] S&MI Ltd Acquisition [Member] Indefinite-Lived Intangible Assets [Axis] Customer Relationships [Member] Gaming Licenses [Member] Trademarks and Trade Names [Member] Technology [Member] Receivable Type [Axis] Notes Receivable [Member] Debt Instrument [Axis] Secured Promissory Note [Member] TinBu LLC [Member] Finite-Lived Intangible Assets by Major Class [Axis] Technology-Based Intangible Assets [Member] Trade Names [Member] Trademarks [Member] Software Agreements [Member] Gaming License [Member] Internally Developed Software [Member] Domain Name [Member] Software and Software Development Costs [Member] Secured Convertible Note [Member] Series A Notes [Member] Short Term Loans [Member] Collaborative Arrangement and Arrangement Other than Collaborative [Axis] Note Payable Agreements [Member] Notes Payable [Member] Public Warrant [Member] Award Type [Axis] Unit Purchase Option [Member] Warrant [Member] Common Stock Warrants [Member] Trident Acquisitions Corp [Member] Plan Name [Axis] 2015 Stock Option Plan [Member] Share-Based Payment Arrangement, Option [Member] 2021 Equity Incentive Plan [Member] Common Class A [Member] 2023 Equity Incentive Plan [Member] Restricted Stock [Member] Geographical [Axis] Spicewood [Member] Waco [Member] Boca Raton [Member] Service Agreement [Member[Robert Stubblefield [Member] Subsequent Event Type [Axis] Subsequent Event [Member] Registration Statement [Member] Stock Purchase Agreement [Member] Statement [Table] Statement [Line Items] 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 Statement of Financial Position [Abstract] ASSETS Current assets: Cash Accounts receivable Prepaid expenses Other current assets Total current assets Notes receivable Investments Goodwill Intangible assets, net Property and equipment, net Other long-term assets Total assets LIABILITIES AND STOCKHOLDERS’ EQUITY Current liabilities: Trade payables Deferred revenue Notes payable - current Accrued interest Accrued and other expenses Other liabilities Total current liabilities Long-term liabilities: Convertible debt, net - non current Other long-term liabilities Total long-term liabilities Commitments and contingencies (Note 14) Total liabilities Equity Controlling Interest Preferred Stock, par value $0.001, 1,000,000 shares authorized, none issued and outstanding Common stock, par value $0.001, 500,000,000 shares authorized, 10,123,682 and 2,877,045 issued and outstanding September 30, 2024 and December 31, 2023, respectively Additional paid-in capital Accumulated other comprehensive loss Accumulated deficit Total Lottery.com Inc. stockholders’ equity Noncontrolling interest Total Equity Total liabilities and stockholders’ equity Preferred stock, par value Preferred stock, shares authorized Preferred stock, shares issued Preferred stock, shares outstanding Common stock, par value Common stock, shares authorized Common stock, shares issued Common stock, shares outstanding Income Statement [Abstract] Revenue Cost of revenue Gross profit Operating expenses: Personnel costs Professional fees General and administrative Depreciation and amortization Total operating expenses Income (loss) from operations Other expenses Interest (income) expense Other (income) expense Loss on impairment of intangibles & goodwill Total other expenses (income), net Net loss before income tax Income tax expense (benefit) Net loss Other comprehensive loss Foreign currency translation adjustment, net Comprehensive loss Net income attributable to noncontrolling interest Net loss attributable to Lottery.com Inc. Net loss per common share Net loss per common share, basic Net loss per common share, diluted Weighted average common shares outstanding Weighted average common shares outstanding, basic Weighted average common shares outstanding, diluted Balance Balance, shares Stock based compensation Stock based compensation, shares Conversion of Debt to Stock Conversion of Debt to Stock, shares Other comprehensive loss Net loss Stock issued for acquisition of subsidiary Stock issued for acquisition of subsidiary, shares Balance Balance, shares Statement of Cash Flows [Abstract] CASH FLOWS FROM OPERATING ACTIVITIES Net loss attributable to Lottery.com Inc. Adjustments to reconcile net income to net cash used in operating activities: Loss (Income) attributable to noncontrolling interest Depreciation and amortization Common stock granted for compensation and as payment in lieu of cash payments for accrued liabilities Changes in assets and liabilities: Accounts receivable Prepaid expenses Other current assets Other long term assets Trade payables Accrued and other expenses Deferred revenue Other liabilities Accrued interest Other long-term liabilities Net cash (used in) provided by operating activities CASH FLOWS FROM INVESTING ACTIVITIES Purchase of property and equipment Purchase of intangibles Net cash used in investing activities CASH FLOWS FROM FINANCING ACTIVITIES Proceeds from issuance of convertible debt Net cash (used in) provided by financing activities Net effect of exchange rate changes on Cash NET CHANGE IN NET CASH AND RESTRICTED CASH CASH AND RESTRICTED CASH - BEGINNING OF YEAR CASH AND RESTRICTED CASH - END OF PERIOD Supplemental Disclosure of Cash Flow Information: Interest paid in cash Taxes paid in cash Organization, Consolidation and Presentation of Financial Statements [Abstract] Nature of Operations Accounting Policies [Abstract] Significant Accounting Policies Business Combination, Asset Acquisition, and Joint Venture Formation [Abstract] Business Combination Property, Plant and Equipment [Abstract] Property and Equipment, net Prepaid Expenses Prepaid Expenses Credit Loss [Abstract] Notes Receivable Write-off Of Goodwill And Intangibles Write-Off of Goodwill and Intangibles Goodwill and Intangible Assets Disclosure [Abstract] Note 8. Write-Off of Goodwill and Intangibles Intangible assets, net Debt Disclosure [Abstract] Notes Payable and Convertible Debt Equity [Abstract] Stockholders’ Equity Share-Based Payment Arrangement [Abstract] Stock-based Compensation Income Tax Disclosure [Abstract] Income Taxes Commitments and Contingencies Disclosure [Abstract] Commitments and Contingencies Related Party Transactions [Abstract] Related Party Transactions Subsequent Events [Abstract] Subsequent Events Basis of Presentation Going Concern Impact of Trident Acquisition Corp. Business Combination Non-controlling Interest Segment Reporting Concentration of Credit Risks Use of Estimates Reclassifications Foreign currency translation Cash and Restricted Cash Accounts Receivable Prepaid Expenses Investments Property and equipment, net Leases Internal Use Software Development Goodwill and Other Intangible Assets Revenue Recognition Lottery game revenue Cost of Revenue Stock-based Compensation Income Taxes Fair Value of Financial Instruments Fair value of stock options and warrants Recent Accounting Pronouncements Schedule of Depreciation of Property and Equipment Schedule of Business Acquisitions, by Acquisition [Table] Business Acquisition [Line Items] Schedule of Identified Tangible and Intangible Asset Acquired Schedule of Intangible Assets Acquired Schedule of Property and Equipment Schedule of Finite Lived Intangible Assets Amortization Expenses Schedule of Estimated Amortization Expense Schedule of Common Stock Schedule of Common Stock Warrants Schedule of Stock Option Activity Schedule of Restricted Stock Awards Activity Schedule of Future Minimum Rent Payments Due Under Non-Cancellable Leases Property, Plant and Equipment [Table] Property, Plant and Equipment [Line Items] Property and equipment, estimated useful lives Accumulated deficit Working capital deficiency Loss from operations Loss from operations FDIC deposit Marketable securities Allowance for uncollectable receivables Prepaid advertising credits Shares purchased Outstanding shares percentage Ownership percentage Description of income tax likelihood of unfavourable settlement Cash Trade Accounts receivable, net Accounts receivable - Other VAT (net) Prepaid Expenses Property and equipment, net Other assets, net Intangible assets Total assets Accounts payable and other liabilities Director’s Loan UK Loan (COVID support) Related party loan Total liabilities Total net assets of Acquiree Indefinite-Lived Intangible Assets Acquired as Part of Business Combination [Table] Acquired Indefinite-Lived Intangible Assets [Line Items] Intangible assets Conversion of stock, shares converted Convertible Notes payable Conversion of stock, shares issued Gross proceeds Business acquisition, transaction costs Repayments of debt Repayment of notes payable Payment of accrued underwriter fees Number of shares issued for acquisition Acquisition percentage Ownership interest percent Exchange rate pesos Purchase price Cash Shares price Consideration transferred Purchase price of ownership Minority interest percent Acquisition percentage Preferred stock, dividend rate Property and equipment Accumulated depreciation Property and equipment, net Depreciation expenses Accounts and Financing Receivables [Table] Accounts, Notes, Loans and Financing Receivable [Line Items] Debt instrument term Principal amount Interest rate Principal outstanding Goodwill impairment loss Intangible assets impairment loss Decrease in valuation allowance Increase in goodwill Income tax expense benefit Intangible Asset, Finite-Lived [Table] Finite-Lived Intangible Assets [Line Items] Useful life Gross carrying amount Accumulated amortization Net Intangible Asset, Indefinite-Lived [Table] Indefinite-Lived Intangible Assets [Line Items] Goodwill impairment charges 2024 2025 2026 2027 Thereafter Total Amortization of Intangible Assets Impairment charges of goodwill Goodwill and Intangible Asset Impairment Software development costs Short-Term Debt [Table] Short-Term Debt [Line Items] Shares issued upon note conversion Maturity date Balance on notes payable Accrued interest Additional principal amount Loss on extinguishment Note amount converted Accrued interest Debt term Balance of loan amount Debt instrument, interest rate, effective percentage Issuance of Common Stock Stock for compensation and as payment in lieu of cash payments for accrued liabilities Issuance of Common Stock converted for Convertible Note Total Accumulated Other Comprehensive Income (Loss) [Table] Accumulated Other Comprehensive Income (Loss) [Line Items] Number of Shares, Outstanding balance Weighted Average Exercise Price Outstanding, balance Weighted average remaining contractual life Aggregate Intrinsic Value Outstanding, balance Number of Shares, Granted Weighted Average Exercise Price, Granted Number of Shares, Exercised Weighted Average Exercise Price, Exercised Number of Shares, Forfeited/cancelled Weighted Average Exercise Price, Forfeited/cancelled Number of Shares, Outstanding balance Weighted Average Exercise Price Outstanding, balance Aggregate Intrinsic Value Outstanding, balance Stockholders' equity, reverse stock split, description Warrants term Warrant price Minimum days prior written notice of redemption Share price Number of trading days Maximum trading days Warrants to puchase shares Purchase of aggregate shares Proceeds from sale of option Share unit exercisable Price per unit Aggregate exercise price Number of share units Warrants outstanding Unit expiration date Cash payment Shares forfeited Warrants outstanding Weighted average remaining contractual life Earnout shares eligible for issuance Schedule of Share-Based Compensation Arrangements by Share-Based Payment Award [Table] Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Shares Available for Grant, Outstanding Outstanding Stock Awards, Outstanding Average Exercise Price, Outstanding Weighted Remaining Contractual Life (years), Outstanding Weighted Average Aggregate Intrinsic Value, Outstanding Shares Available for Grant, Granted Outstanding Stock Awards, Granted Average Exercise Price, Granted Shares Available for Grant, Exercised Outstanding Stock Awards, Exercised Average Exercise Price, Exercised Shares Available for Grant, Forfeited/ Cancelled Outstanding Stock Awards, Forfeited/ Cancelled Average Exercise Price, Forfeited/ Cancelled Shares Available for Grant, Outstanding Outstanding Stock Awards, Outstanding Average Exercise Price, Outstanding Weighted Average Aggregate Intrinsic Value, Outstanding Number of Shares, Restricted shares unvested Weighted Average Grant Fair Value, Restricted shares unvested Number of Shares, Granted Weighted Average

~~Grant Fair Value, Granted Number of Shares, Vested Weighted Average Grant Fair Value, Vested Number of Shares, Forfeited/ cancelled Weighted Average Grant Fair Value, Forfeited/cancelled Number of Shares, Restricted shares unvested Weighted Average Grant Fair Value, Restricted shares unvested Number of shares granted in lieu of making cash payments to satisfy accrued liabilities Shares issued for consulting services Options description Option exercisable period Common stock subject to option percentage Share based compensation award vesting period Common stock reserved for issuance Purchase price of common stock, percent Number of shares granted Unrecognized stock-based compensation 2024 2025 Thereafter Total Product Liability Contingency [Table] Product Liability Contingency [Line Items] Participation interests Percentage of raffle revenue net Obligation to pay digital securities amount Lease expiration date Rent expenses Lease cost Related party costs Legal fees unpaid Payment of litigation expense Partial payment Loss on contract termination Related Party Transaction [Table] Related Party Transaction [Line Items] Loans payable Capital expenditure Reimbursement expenses Settlement of outstanding obligations Subsequent Event [Table] Subsequent Event [Line Items] Number of shares for offering Common stock per share Purchase of stock description Commitment amount Market price percentage Share issuance percentage to commitment amount Warrants To Purchase One Share Of Common Stock Each At Exercise Price Of 230.00 [Member] Common Stock 0.001 Par Value [Member] Personnel costs. Secured Promissory Note [Member] TinBu LLC [Member] Global Gaming Enterprises Inc [Member] Technology [Member] Software Agreements [Member] Gaming License [Member] Internally Developed Software [Member] Domain Name [Member] Net loss. Secured Convertible Note [Member] Series A Notes [Member] Series B Convertible Notes [Member] Loss attributable to noncontrolling interest. Common stock granted for compensation and as payment in lieu of cash payments for accrued liabilities. Short Term Loans [Member] Going Concern [Policy Text Block] Working capital. Note Payable Agreements [Member] Notes Payable [Member] Noncontrolling Interests [Policy Text Block] Prepaid expenses [Policy Text Block] Public Warrant [Member] Minimum threshold period before written notice of redemption. Number of trading days. Maximum threshold trading days. Purchase aggregate shares. Class A One Common Stock [Member] Unit Purchase Option [Member] Percentage of outstanding shares. Auto Lotto [Member] Cash payment. Common Stock Warrants [Member] Trident Acquisitions Corp [Member] 2015 Stock Option Plan [Member] Common stock subject to option percentage. 2021 Equity Incentive Plan [Member] Revenue participation interests. Percentage of raffle revenue net. Spicewood [Member] Waco [Member] Lessee operating lease liability payments due after two year. Service Agreement [Member[Reimbursement expenses. Lottery Game Revenue [Policy Text Block] Settlement of outstanding obligations. Fair Value of Stock Options and Warrants [Policy Text Block] Auto Lotto LLC [Member] TDAC Founders [Member] Registration Statement [Member] Boca Raton [Member] Gaming Licenses [Member] Robert Stubblefield [Member] Payment of accrued underwriter fees. Medios Electronics [Member] Juega Lotto [Member] S.A.P.I de C.V. [Member] Prepaid expenses [Disclosure Text Block] Finite lived intangible assets amortization expense after year three. Share based compensation arrangement by share based payment award non option equity instruments outstanding weighted average remaining contractual term. Share based compensation arrangement by share based payment award non option equity instruments outstanding weighted average exercise price. Share based compensation arrangement by share based payment award non option equity instruments weighted average exercise price granted. Share based compensation arrangement by share based payment award non option equity instruments weighted average exercise price exercised. Share based compensation arrangement by share based payment award non option equity instruments weighted average exercise price forfeited and cancelled. Share based compensation arrangement by share based payment award non option equity instruments outstanding aggregate intrinsic value. 2023 Equity Incentive Plan [Member] Share based compensation arrangement by share based payment award number of shares available for grant exercised. Share based compensation arrangement by share based payment award number of shares available for grant forfeitures in period. Other comprehensive income loss foreign currency transaction and translation adjustments net of tax. Other comprehensive income loss. Sharebased compensation arrangement by sharebased payment award non option equity instruments outstanding weighted average remaining contractual term 3 S And Mi Ltd Acquisition [Member] Global Gaming Acquisition [Member] Business combination recognized identifiable assets acquired and liabilities assumed value added tax net. Business combination recognized identifiable assets acquired and liabilities assumed current liabilities accrued expenses. Business combination recognized identifiable assets acquired and liabilities assumed current liabilities directors loan. Related party cost. Partial payment. Business combination recognized identifiable assets acquired and liabilities assumed current assets accounts receivable other. Goodwill impairment charges. Impairment of intangible asset. Purchase of stock description of transaction. Stock Purchase Agreement [Member] Investor commitment fee description. Commitment amount. Assets, Current Assets Liabilities, Current Liabilities, Noncurrent Liabilities Equity, Attributable to Parent Equity, Including Portion Attributable to Noncontrolling Interest Liabilities and Equity Gross Profit Operating Expenses Operating Income (Loss) Interest Income (Expense), Operating Other Nonoperating Income (Expense) Nonoperating Income (Expense) Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest Net Income (Loss), Including Portion Attributable to Noncontrolling Interest Comprehensive Income (Loss), Net of Tax, Including Portion Attributable to Noncontrolling Interest Net Income (Loss) Attributable to Noncontrolling Interest Shares, Outstanding OtherComprehensiveIncomeLoss Depreciation, Depletion and Amortization Increase (Decrease) in Accounts Receivable Increase (Decrease) in Prepaid Expense Increase (Decrease) in Other Current Assets Increase (Decrease) in Other Noncurrent Assets Increase (Decrease) in Accounts Payable, Trade Increase (Decrease) in Other Accrued Liabilities Increase (Decrease) in Deferred Revenue Increase (Decrease) in Other Current Liabilities Increase (Decrease) in Interest Payable, Net Increase (Decrease) in Other Operating Liabilities Net Cash Provided by (Used in) Operating Activities Payments to Acquire Property, Plant, and Equipment Payments to Acquire Intangible Assets Net Cash Provided by (Used in) Investing Activities 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 PrepaidExpensesDisclosureTextBlock Intangible Assets Disclosure [Text Block] Prepaid expenses [Policy Text Block] Investment, Policy [Policy Text Block] Property, Plant and Equipment, Policy [Policy Text Block] Share-Based Payment Arrangement [Policy Text Block] Income Tax, Policy [Policy Text Block] Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Cash and Equivalents Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Current Assets, Prepaid Expense and Other Assets Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Property, Plant, and Equipment Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Assets Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Current Liabilities, Accounts Payable BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentLiabilitiesDirectorsLoan Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Current Liabilities, Other Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Current Liabilities, Long-Term Debt Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Liabilities Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Finite-Lived Intangibles Payments to Acquire Businesses, Gross Business Combination, Step Acquisition, Equity Interest in Acquiree, Percentage Accumulated Depreciation, Depletion and Amortization, Property, Plant, and Equipment Interest Payable Accrued Liabilities Share-Based Compensation Arrangement by Share-Based Payment Award, Non-Option Equity Instruments, Outstanding, Number ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsOutstandingWeightedAverageExercisePrice ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsOutstandingAggregateIntrinsicValue SharebasedCompensationArrangementBySharebasedPaymentAwardNonOptionEquityInstrumentsOutstandingWeightedAverageRemainingContractualTerm3 Share-Based Compensation Arrangement by Share-Based Payment Award, Number of Shares Available for Grant 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 Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Intrinsic Value ShareBasedCompensationArrangementByShareBasedPaymentAwardNumberOfSharesAvailableForGrantExercised Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Exercises in Period Share-Based Compensation Arrangements by Share-Based Payment Award, Options, Exercises in Period, Weighted Average Exercise Price ShareBasedCompensationArrangementByShareBasedPaymentAwardNumberOfSharesAvailableForGrantForfeituresInPeriod Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Forfeitures in Period Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Nonvested, Number Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Nonvested, Weighted Average Grant Date Fair Value Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Grants in Period Lessee, Operating Lease, Liability, to be Paid, Remainder of Fiscal Year Lessee, Operating Lease, Liability, to be Paid, Year One LesseeOperatingLeaseLiabilityPaymentsDueAfterTwoYear Lessee, Operating Lease, Liability, to be Paid EX-101.PRE 74 ltry-20240930_pre.xml XBRL PRESENTATION FILE XML 76 R1.htm IDEA: XBRL DOCUMENT~~

~~Cover - $ / shares~~ ~~9 Months Ended~~

~~Sep. 30, 2024~~

~~Nov. 22, 2024~~

~~Document Type10-Q Amendment Flagfalse Document Quarterly Reporttrue Document Transition Reportfalse Document Period End DateSep. 30, 2024 Document Fiscal Period FocusQ3 Document Fiscal Year Focus2024 Current Fiscal Year End Date--12-31 Entity File Number001-38508 Entity Registrant NameLottery.com Inc. Entity Central Index Key0001673481 Entity Tax Identification Number81-1996183 Entity Incorporation, State or Country CodeDE Entity Address, Address Line One5049 Edwards Ranch Rd Entity Address, Address Line Two4th Floor Entity Address, City or TownFt. Worth Entity Address, State or ProvinceTX Entity Address, Postal Zip Code76109 City Area Code(737) Local Phone Number309-4500 Entity Current Reporting StatusYes Entity Interactive Data CurrentYes Entity Filer CategoryNon-accelerated Filer Entity Small Businesstrue Entity Emerging Growth Companytrue Elected Not To Use the Extended Transition Periodfalse Entity Shell Companyfalse Entity Common Stock, Shares Outstanding 10,636,344Entity Listing, Par Value Per Share$ 0.001 Common stock, $0.001 par value Title of 12(b) SecurityCommon stock, $0.001 par value Trading SymbolLTRY Security Exchange NameNASDAQ Warrants to purchase one share of common stock, each at an exercise price of $230.00 Title of 12(b) SecurityWarrants to purchase one share of common stock, each at an exercise price of $230.00 Trading SymbolLTRYW Security Exchange NameNASDAQ~~

~~- Definition~~

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

~~+ References~~

~~No definition available.~~

~~+ Details~~

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

~~- Definition~~

~~Area code of city~~

~~+ References~~

~~No definition available.~~

~~+ Details~~

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

~~- Definition~~

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

~~+ References~~

~~No definition available.~~

~~+ Details~~

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

~~- Definition~~

~~Fiscal period values are FY, Q1, Q2, and Q3. 1st, 2nd and 3rd quarter 10-Q or 10-QT statements have value Q1, Q2, and Q3 respectively, with 10-K, 10-KT or other fiscal year statements having FY.~~

~~+ References~~

~~No definition available.~~

~~+ Details~~

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

~~- Definition~~

~~This is focus fiscal year of the document report in YYYY format. For a 2006 annual report, which may also provide financial information from prior periods, fiscal 2006 should be given as the fiscal year focus. Example: 2006.~~

~~+ References~~

~~No definition available.~~

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

~~- Definition~~

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

~~+ References~~

~~No definition available.~~

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

~~- Definition~~

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

~~+ References~~

~~Reference 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~~

~~- Definition~~

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

~~+ References~~

~~Reference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Forms 10-K, 10-Q, 20-F -Number 240 -Section 13 -Subsection a-1~~

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

~~- Definition~~

~~The type of document being provided (such as 10-K, 10-Q, 485BPOS, etc). The document type is limited to the same value as the supporting SEC submission type, or the word 'Other'.~~

~~+ References~~

~~No definition available.~~

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

~~- Definition~~

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

~~+ References~~

~~No definition available.~~

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

~~- Definition~~

~~Address Line 2 such as Street or Suite number~~

~~+ References~~

~~No definition available.~~

~~+ Details~~
~~Name:dei_EntityAddressAddressLine2 Namespace Prefix:dei_ Data Type:xbrli:normalizedStringItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~Name of the City or Town~~

~~+ References~~

~~No definition available.~~

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

~~- Definition~~

~~Code for the postal or zip code~~

~~+ References~~

~~No definition available.~~

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

~~- Definition~~

~~Name of the state or province.~~

~~+ References~~

~~No definition available.~~

~~+ Details~~

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

~~- Definition~~

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

~~+ References~~

~~Reference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2~~

~~+ Details~~

~~Name:dei_EntityCentralIndexKey Namespace Prefix:dei_ Data Type:dei:centralIndexKeyItemType Balance Type:na Period Type:duration~~

~~- Definition~~

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

~~+ References~~

~~No definition available.~~

~~+ Details~~

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

~~- Definition~~

~~Indicate 'Yes' or 'No' whether registrants (1) have filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that registrants were required to file such reports), and (2) have been subject to such filing requirements for the past 90 days. This information should be based on the registrant's current or most recent filing containing the related disclosure.~~

~~+ References~~

~~No definition available.~~

~~+ Details~~

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

~~- Definition~~

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

~~+ References~~

~~Reference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2~~

~~+ Details~~

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

~~- Definition~~

~~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.~~

~~+ References~~

~~Reference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Securities Act -Number 7A -Section B -Subsection 2~~

~~+ Details~~

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

~~- Definition~~

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

~~+ References~~

~~No definition available.~~

~~+ Details~~

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

~~- Definition~~

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

~~+ References~~

~~Reference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2~~

~~+ Details~~

~~Name:dei_EntityFilerCategory Namespace Prefix:dei_ Data Type:dei:filerCategoryItemType Balance Type:na Period Type:duration~~

~~- Definition~~

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

~~+ References~~

~~No definition available.~~

~~+ Details~~

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

~~- Definition~~

~~Boolean flag that is true when the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T during the preceding 12 months (or for such shorter period that the registrant was required to submit such files).~~

~~+ References~~

~~Reference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-T -Number 232 -Section 405~~

~~+ Details~~

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

~~- Definition~~

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

~~+ References~~

~~No definition available.~~

~~+ Details~~

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

~~- Definition~~

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

~~+ References~~

~~Reference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2~~

~~+ Details~~

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

~~- Definition~~

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

~~+ References~~

~~Reference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2~~

~~+ Details~~

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

~~- Definition~~

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

~~+ References~~

~~Reference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2~~

~~+ Details~~

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

~~- Definition~~

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

~~+ References~~

~~Reference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2~~

~~+ Details~~

~~Name:dei_EntityTaxIdentificationNumber Namespace Prefix:dei_ Data Type:dei:employerIdItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~Local phone number for entity.~~

~~+ References~~

~~No definition available.~~

~~+ Details~~

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

~~- Definition~~

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

~~+ References~~

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

~~+ Details~~

~~Name:dei_Security12bTitle Namespace Prefix:dei_ Data Type:dei:securityTitleItemType Balance Type:na Period Type:duration~~

~~- Definition~~

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

~~+ References~~

~~Reference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection d1-1~~

~~+ Details~~

~~Name:dei_SecurityExchangeName Namespace Prefix:dei_ Data Type:dei:edgarExchangeCodeItemType Balance Type:na Period Type:duration~~

~~- Definition~~

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

~~+ References~~

~~No definition available.~~

~~+ Details~~

~~Name:dei_TradingSymbol Namespace Prefix:dei_ Data Type:dei:tradingSymbolItemType Balance Type:na Period Type:duration~~

~~- Details~~

~~Name:us-gaap_StatementClassOfStockAxis=LTRY_CommonStock0.001ParValueMember Namespace Prefix: Data Type:na Balance Type: Period Type:~~

~~- Details~~

~~Name:us-gaap_StatementClassOfStockAxis=LTRY_WarrantsToPurchaseOneShareOfCommonStockEachAtExercisePriceOf230.00Member Namespace Prefix: Data Type:na Balance Type: Period Type: XML 77 R2.htm IDEA: XBRL DOCUMENT~~

~~Condensed Consolidated Balance Sheets - USD ($) Sep. 30, 2024Dec. 31, 2023Current assets: Cash$ 60,466$ 359,826Accounts receivable434,45724,241Prepaid expenses19,248,35719,020,159 Other current assets770,666907,632Total current assets20,513,94620,311,858Notes receivable2,000,0002,000,000Investments250,000250,000Goodwill7,746,49111,227,491Intangible assets, net14,994,94917,681,874Property and equipment, net13,81721,309Other long-term assets12,884,68612,884,686Total assets58,403,88964,377,218Current liabilities: Trade payables 8,231,1527,991,802Deferred revenue276,786357,143Notes payable - current6,412,1276,026,669Accrued interest1,096,101858,875Accrued and other expenses12,696,55911,359,616Other liabilities2,017,1111,167,111Total current liabilities30,729,83627,761,216Long-term liabilities: Convertible debt, net - non current Other long-term liabilities Total long-term liabilities Commitments and contingencies (Note 14) Total liabilities30,729,83627,761,216Equity Controlling Interest Preferred Stock, par value $0.001, 1,000,000 shares authorized, none issued and outstanding Common stock, par value $0.001, 500,000,000 shares authorized, 10,123,682 and 2,877,045 issued and outstanding September 30, 2024 and December 31, 2023, respectively10,1242,877Additional paid-in capital280,307,750269,690,569Accumulated other comprehensive loss243,980(91,667)Accumulated deficit(254,879,047)(235,106,206)Total Lottery.com Inc. stockholders' equity25,682,80734,495,573Noncontrolling interest1,991,2462,120,429Total Equity27,674,05336,616,002Total liabilities and stockholders' equity $ 58,403,889$ 64,377,218~~

~~- Definition~~

~~Carrying value as of the balance sheet date of obligations 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).~~

~~+ References~~

~~Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)(a)) -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 210 -SubTopic 10 -Section 45 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-8~~

~~+ Details~~

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

~~- Definition~~

~~Amount, after allowance for credit loss, of right to consideration from customer for product sold and service rendered in normal course of business, classified as current.~~

~~+ References~~

~~Reference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481990/310-10-45-2~~

~~+ Details~~

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

~~- Definition~~

~~Amount of expenses incurred but not yet paid nor invoiced, and liabilities classified as other.~~

~~+ References~~

~~No definition available.~~

~~+ Details~~

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

~~- Definition~~

~~Amount, after tax, of accumulated increase (decrease) in equity from transaction and other event and circumstance from nonowner source.~~

~~+ References~~

~~Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 220 -SubTopic 10 -Section 45 -Paragraph 14A -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-14AReference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-11Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(2)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (h)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)(a)(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(23)(a)(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 220 -~~

~~*Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 220 -*~~
~~*SubTopic 10 -Section 45 -Paragraph 14 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-14*~~

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

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

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

~~*Amount of excess of issue price over par or stated value of stock and from other transaction involving stock or stockholder. Includes, but is not limited to, additional paid-in capital (APIC) for common and preferred stock.*~~

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

~~*Reference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(18)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)(a)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1*~~

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

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

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

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

~~*+ References*~~

~~*Reference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (bb) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-3Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-25Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 12: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 13: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(12)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(18)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 18: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 19: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 28: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7Reference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 30: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(11)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1*~~

~~+ Details~~

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

~~- Definition~~

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

~~+ References~~

~~Reference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (bb) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-3Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-25Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 6:~~

http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 10: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 11: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 20: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7

~~+ Details~~

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

~~- References~~

~~No definition available.~~

~~+ Details~~

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

~~- Definition~~

~~Amount of currency on hand as well as demand deposits with banks or financial institutions. Includes other kinds of accounts that have the general characteristics of demand deposits. Also includes short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Excludes cash and cash equivalents within disposal group and discontinued operation.~~

~~+ References~~

~~*Reference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-4*~~

~~*+ Details*~~

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

~~*- Definition*~~

~~*Represents the caption on the face of the balance sheet to indicate that the entity has entered into (1) purchase or supply arrangements that will require expending a portion of its resources to meet the terms thereof, and (2) is exposed to potential losses or, less frequently, gains, arising from (a) possible claims against a company's resources due to future performance under contract terms, and (b) possible losses or likely gains from uncertainties that will ultimately be resolved when one or more future events that are deemed likely to occur do occur or fail to occur.*~~

~~*+ References*~~

~~*Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(17)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(15)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1*~~

~~*+ Details*~~

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

~~*- Definition*~~

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

~~*+ References*~~

~~*Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1*~~

~~+ Details~~

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

~~- Definition~~

~~Carrying amount of long-term convertible debt as of the balance sheet date, net of the amount due in the next twelve months or greater than the normal operating cycle, if longer. The debt is convertible into another form of financial instrument, typically the entity's common stock.~~

~~+ References~~

~~Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1~~

~~+ Details~~

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

~~- Definition~~

~~Amount of deferred income and obligation to transfer product and service to customer for which consideration has been received or is receivable, classified as current.~~

~~+ References~~

~~Reference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1~~

~~+ Details~~

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

~~- References~~

~~No definition available.~~

~~+ Details~~

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

~~- Definition~~

~~Amount, after accumulated impairment loss, of asset representing future economic benefit arising from other asset acquired in business combination or from joint venture formation or both, that is not individually identified and separately recognized.~~

~~+ References~~

~~Reference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482548/350-20-55-24Reference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 100 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482078/820-10-55-100Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(15)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482598/350-20-45-1Reference 7: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 8: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(10)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1~~

~~+ Details~~

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

~~- Definition~~

~~Sum of the carrying amounts of all intangible assets, excluding goodwill, as of the balance sheet date, net of accumulated amortization and impairment charges.~~

~~+ References~~

~~Reference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482686/350-30-45-1~~

~~+ Details~~

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

~~- Definition~~

~~Carrying value as of the balance sheet date of [accrued] interest payable on all forms of debt, including trade payables, that has been incurred and is unpaid. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer).~~

~~+ References~~

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

~~+ Details~~

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

~~- Definition~~

~~Sum of the carrying amounts as of the balance sheet date of all investments.~~

~~+ References~~

~~Reference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 944 -SubTopic 80 -Name Accounting Standards Codification -Section 55 -Paragraph 14 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480078/944-80-55-14Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 944 -SubTopic 80 -Name Accounting Standards Codification -Section 55 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480078/944-80-55-9Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(1)(h)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(1)(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1~~

~~+ Details~~

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

~~- Definition~~

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

~~+ References~~

~~Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(24)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 6: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(26)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(23)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 8: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(21)) -Publisher FASB 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-SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7Reference 29: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30~~

~~*+ Details*~~

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

~~*- Definition*~~

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

~~*+ References*~~

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

~~*+ Details*~~

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

~~*- Definition*~~

~~*Total obligations incurred as part of normal operations that are expected to be paid during the following twelve months or within one business cycle, if longer.*~~

~~*+ References*~~

~~*Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(21)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-3Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-25Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (bb) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-3Reference 5: 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~~+ Details~~

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

~~- References~~

~~No definition available.~~

~~+ Details~~

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

~~- Definition~~

~~Amount of obligation due after one year or beyond the normal operating cycle, if longer.~~

~~+ References~~

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~~*+ Details*~~

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

~~*- References*~~

~~*No definition available.*~~

~~*+ Details*~~

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

~~*- Definition*~~

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

~~*+ References*~~

~~*Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(31)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(24)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 13: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1*~~

~~*+ Details*~~

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

~~*- Definition*~~

~~*Amount, after allowance for credit loss, of financing receivable, classified as noncurrent.*~~

~~*+ References*~~

~~*No definition available.*~~

~~*+ Details*~~

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

~~*- Definition*~~

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

~~*+ References*~~

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

~~*+ Details*~~

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

~~*- Definition*~~

~~*Amount of current assets classified as other.*~~

~~*+ References*~~

~~*Reference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1*~~

~~*+ Details*~~

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

~~*- Definition*~~

~~*Amount of noncurrent assets classified as other.*~~

~~*+ References*~~

~~*Reference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(17)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1*~~

~~*+ Details*~~

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

~~*- Definition*~~

~~*Amount of liabilities classified as other, due within one year or the normal operating cycle, if longer.*~~

~~*+ References*~~

~~*Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://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_OtherLiabilitiesCurrent Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:instant*~~

~~*- Definition*~~

~~*Amount of long-term debt classified as other, payable after one year or the operating cycle, if longer.*~~

~~Amount of long term debt classified as other, payable after one year or the operating cycle, if longer.~~

~~+ References~~

~~Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(13)(a)(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1~~

~~+ Details~~

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

~~- Definition~~

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

~~+ References~~

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

~~+ Details~~

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

~~- Definition~~

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

~~+ References~~

~~Reference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 340 -SubTopic 10 -Name Accounting Standards Codification -Section 05 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482955/340-10-05-5Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 340 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483032/340-10-45-1~~

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

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

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

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

~~***Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 360 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-7AReference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 360 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478451/942-360-50-1***~~

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

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

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

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

~~***Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)(a)(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (h)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-11Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(23)(a)(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(17)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 8: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1***~~

~~+ Details~~

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

~~- Definition~~

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

~~+ References~~

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

~~+ Details~~

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

~~- Definition~~

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

~~+ References~~

~~Reference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (d)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (d)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (d)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 848 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (a)(3)(iii)(03) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483550/848-10-65-2Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 8 -Subparagraph (c)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479832/842-10-65-8Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483421/250-10-45-24Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 23 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483421/250-10-45-23Reference 12:~~

http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 5 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483421/250-10-45-5Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 5 -Subparagraph (c)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479654/326-10-65-5Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (h)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (h)(1)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (h)(1)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (h)(1)(iv) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (i)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 105 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479343/105-10-65-6Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 105 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479343/105-10-65-6Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (f)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (f)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 8 -Subparagraph (d)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482615/740-10-65-8Reference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 8 -Subparagraph (d)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482615/740-10-65-8Reference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 4 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479654/326-10-65-4Reference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-1Reference 28: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (e)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-7Reference 30: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-5Reference 31: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481674/830-30-50-1Reference 32: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 17 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481694/830-30-45-17Reference 33: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 20 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481694/830-30-45-20Reference 34: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-11Reference 35: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478009/946-205-45-3Reference 36: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 505 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478448/946-505-50-3Reference 37: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 38: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2Reference 39: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 40: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 41: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 42: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1Reference 43: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 44: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 45: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 46: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 45 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-15Reference 47: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 45 -Paragraph 16 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-16Reference 48: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 55 -Paragraph 4I -Publisher FASB -URI https://asc.fasb.org/1943274/2147481175/810-10-55-4IReference 49: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476166/350-60-65-1

~~+ Details~~

~~Name:us-gaap_StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type: instant XML 78 R3.htm IDEA: XBRL DOCUMENT~~

~~Condensed Consolidated Balance Sheets (Parenthetical) - $ / shares Sep. 30, 2024Dec. 31, 2023Statement of Financial Position [Abstract] Preferred stock, par value$ 0.001$ 0.001 Preferred stock, shares authorized1,000,0001,000,000Preferred stock, shares issued00Preferred stock, shares outstanding00Common stock, par value$ 0.001$ 0.001Common stock, shares authorized500,000,000500,000,000Common stock, shares issued10,123,6822,877,045Common stock, shares outstanding10,123,6822,877,045~~

~~- Definition~~

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

~~+ References~~

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

~~+ Details~~

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

~~- Definition~~

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

~~+ References~~

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

~~+ Details~~

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

~~- Definition~~

~~*Total number of common shares of an entity that have been sold or granted to shareholders (includes common shares that were issued, repurchased and remain in the treasury). These shares represent capital invested by the firm's shareholders and owners, and may be all or only a portion of the number of shares authorized. Shares issued include shares outstanding and shares held in the treasury.*~~

~~*+ References*~~

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

~~*+ Details*~~

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

~~*- Definition*~~

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

~~*+ References*~~

~~*Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(16)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 6: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3*~~

~~*+ Details*~~

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

~~*- Definition*~~

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

~~*+ References*~~

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

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

- Definition

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

+ References

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

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

- Definition

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.

+ References

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

+ Details
Name:us-gaap_PreferredStockSharesIssued Namespace Prefix:us-gaap_ Data Type:xbrli:sharesItemType Balance Type:na Period Type:instant

- Definition

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.

+ References

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

~~- References~~

~~No definition available.~~

~~+ Details~~

~~Name:us-gaap_StatementOfFinancialPositionAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration XML 79 R4.htm IDEA: XBRL DOCUMENT~~

~~Condensed Consolidated Statements of Operations and Comprehensive Loss (Unaudited) - USD ($) 3 Months Ended9 Months Ended~~

~~Sep. 30, 2024~~
~~Sep. 30, 2023~~
~~Sep. 30, 2024~~
~~Sep. 30, 2023~~

~~Income Statement [Abstract] Revenue$ 200,655$ 285,523$ 716,972$ 1,561,096Cost of revenue83,82972,171213,186203,001Gross profit116,826213,352503,7861,358,095Operating expenses: Personnel costs679,3461,289,8933,454,0113,606,841Professional fees1,447,403400,8376,957,2992,499,568General and administrative411,779255,4411,382,9731,557,271Depreciation and amortization1,207,9141,421,2693,823,6424,218,907Total operating expenses3,746,4423,367,44015,617,92511,882,587Income (loss) from operations(3,629,616)(3,154,088)(15,114,139)(10,524,492)Other expenses Interest (income) expense126,753243,424350,784284,589Other (income) expense(20,431)3,105(11,747)61,577Loss on impairment of intangibles & goodwill 4,298,002(0)4,298,002(0)Total other expenses (income), net4,404,324246,5294,637,039346,166Net loss before income tax(8,033,940)(3,400,617)(19,751,178)(10,870,658)Income tax expense (benefit)12,81421,114Net loss(8,046,754)(3,400,617)(19,772,292)(10,870,658)Other comprehensive loss Foreign currency translation adjustment, net102,704(34,256)128,635(182,607)Comprehensive loss(7,944,050)(3,434,873)(19,643,657)(11,053,265)Net income attributable to noncontrolling interest(40,824)72,227(129,183)212,094Net loss attributable to Lottery.com Inc.$ (7,984,874)$ (3,362,646)$ (19,772,840)$ (10,841,171)Net loss per common share Net loss per common share, basic$ (1.46)$ (1.33)$ (4.48)$ (5.38)Net loss per common share, diluted$ (1.46)$ (1.33)$ (4.48)$ (5.38)Weighted average common shares outstanding Weighted average common shares outstanding, basic5,464,9312,527,0454,409,6482,016,764Weighted average common shares outstanding, diluted5,464,9312,527,0454,409,6482,016,764~~

~~- Definition~~

~~Other comprehensive income loss foreign currency transaction and translation adjustments net of tax.~~

~~+ References~~

~~No definition available.~~

~~+ Details~~

~~Name:LTRY_OtherComprehensiveIncomeLossForeignCurrencyTransactionAndTranslationAdjustmentsNetOfTax Namespace Prefix:LTRY_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:duration~~

~~- Definition~~

~~Personnel costs.~~

~~+ References~~

~~No definition available.~~

~~+ Details~~

~~Name:LTRY_PersonnelCosts Namespace Prefix:LTRY_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:duration~~

~~- Definition~~

~~Amount after tax of increase (decrease) in equity from transactions and other events and circumstances from net income and other comprehensive income. Excludes changes in equity resulting from investments by owners and distributions to owners.~~

~~+ References~~

~~Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 19 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-19Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(24)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1AReference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1BReference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 55 -Paragraph 4K -Publisher FASB -URI https://asc.fasb.org/1943274/2147481175/810-10-55-4K~~

~~*+ Details*~~

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

~~*- Definition*~~

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

~~*+ References*~~

~~*Reference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 7: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1B*~~

~~*+ Details*~~

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

~~*- Definition*~~

~~*The 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.*~~

~~*+ References*~~

~~*Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://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~~

~~- References~~

~~No definition available.~~

~~+ Details~~

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

~~- Definition~~

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

~~+ References~~

~~Reference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 52 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-52Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-15Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (e)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-7Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-2Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-10Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(27)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(23)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-7~~

~~+ Details~~

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

~~- Definition~~

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

~~+ References~~

~~Reference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 52 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-52Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-15Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (e)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-7Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-2Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 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*~~

~~*- Definition*~~

~~*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.*~~

~~*+ References*~~

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

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

~~- Definition~~

~~Total loss recognized during the period from the impairment of goodwill plus the loss recognized in the period resulting from the impairment of the carrying amount of intangible assets, other than goodwill.~~

~~+ References~~

~~No definition available.~~

~~+ Details~~

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

~~- Definition~~

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

~~+ References~~

~~Reference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 270 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~~*+ Details*~~

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

~~*- Definition*~~

~~*Amount of income (loss) from continuing operations, including income (loss) from equity method investments, before deduction of income tax expense (benefit), and income (loss) attributable to noncontrolling interest.*~~

~~*+ References*~~

~~*Reference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 6: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 7: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(11)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 9: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 31 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-31Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 235 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-05(b)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477314/942-235-S99-1Reference 11: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(10)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 12: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(15)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1*~~

~~*+ Details*~~

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

~~*- References*~~

~~*No definition available.*~~

~~*+ Details*~~

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

~~*- Definition*~~

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

~~*+ References*~~

~~*Reference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-231Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 6.I.7) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-8Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-10Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name*~~

~~Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Subparagraph (a) -SubTopic 20 -Topic 740 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482659/740-20-45-2Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)) -SubTopic 10 -Topic 235 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1~~

~~+ Details~~

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

~~- Definition~~

~~Amount of interest income (expense) classified as operating.~~

~~+ References~~

~~Reference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(10)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1~~

~~+ Details~~

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

~~- Definition~~

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

~~+ References~~

~~Reference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-6Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-1Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-8Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference 17: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-10Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479105/946-220-45-7Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(18)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(1)(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 23: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 28: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 30: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 31: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 32: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 33: http://www.xbrl.org/2003/role/disclosureRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-7Reference 34: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 35: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1AReference 36: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1BReference 37: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1~~

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

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

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

~~***Amount of Net Income (Loss) attributable to noncontrolling interest.***~~

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

~~***Reference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-8Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(17)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-6Reference 6: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1A -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-1AReference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 55 -Paragraph 4J -Publisher FASB -URI https://asc.fasb.org/1943274/2147481175/810-10-55-4JReference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section***~~

~~45 -Paragraph 1A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1AReference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1B~~

~~+ Details~~

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

~~- Definition~~

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

~~+ References~~

~~Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2~~

~~+ Details~~

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

~~- Definition~~

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

~~+ References~~

~~No definition available.~~

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

~~*- References*~~

~~*No definition available.*~~

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

~~*- Definition*~~

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

~~*+ References*~~

~~*Reference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 7: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 31 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-31*~~

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

~~*- References*~~

~~*No definition available.*~~

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

~~*- References*~~

~~*No definition available.*~~

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

~~*- Definition*~~

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

~~*+ References*~~

~~*Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2*~~

~~+ Details~~

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

~~- Definition~~

~~A fee charged for services from professionals such as doctors, lawyers and accountants. The term is often expanded to include other professions, for example, pharmacists charging to maintain a medicinal profile of a client or customer.~~

~~+ References~~

~~Reference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-10Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Subparagraph (k) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479105/946-220-45-3Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(2)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1~~

~~+ Details~~

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

~~- Definition~~

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

~~+ References~~

~~Reference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-8Reference 11: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-11Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478009/946-205-45-3Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479105/946-220-45-7Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(16)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(1)(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 19 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-19Reference 18: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-6Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 20: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 28: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 235 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-05(b)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477314/942-235-S99-1Reference 30: http://www.xbrl.org/2003/role/disclosureRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-7Reference 31: http://www.xbrl.org/2003/role/exampleRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 4J -Publisher FASB -URI https://asc.fasb.org/1943274/2147481175/810-10-55-4JReference 32: http://www.xbrl.org/2003/role/exampleRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 4K -Publisher FASB -URI https://asc.fasb.org/1943274/2147481175/810-10-55-4KReference 33: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1AReference 34: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -~~

~~***https://asc.fasb.org/1943274/2147482790/220-10-45-1AReference 34: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1BReference 35: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-2Reference 36: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1A -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-1AReference 37: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1A -Subparagraph (c)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-1A***~~

~~*+ Details*~~

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

~~*- Definition*~~

~~*Amount, excluding tax collected from customer, of revenue from satisfaction of performance obligation by transferring promised good or service to customer. Tax collected from customer is tax assessed by governmental authority that is both imposed on and concurrent with specific revenue-producing transaction, including, but not limited to, sales, use, value added and excise.*~~

~~*+ References*~~

~~*Reference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 41 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-41Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 4: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 924 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 11.L) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479941/924-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-5Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 42 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-42Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-40Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-4*~~

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

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

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

~~***The average number of shares or units issued and outstanding that are used in calculating diluted EPS or earnings per unit (EPU), determined based on the timing of issuance of shares or units in the period.***~~

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

~~***Reference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 16 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-16***~~

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

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

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

~~***Number of [basic] shares or units, after adjustment for contingently issuable shares or units and other shares or units not deemed outstanding, determined by relating the portion of time within a reporting period that common shares or units have been outstanding to the total time in that period.***~~

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

~~***Reference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-10***~~

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

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

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

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

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

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

~~XML 80 R5.htm IDEA: XBRL DOCUMENT~~

~~Condensed Consolidated Statements of Equity (Unaudited) - USD ($) TotalCommon Stock [Member] Additional Paid-in Capital [Member] Retained Earnings [Member] AOCI Attributable to Parent [Member] Parent [Member] Noncontrolling Interest [Member]~~

~~Balance at Dec. 31, 2022$ 61,816,485$ 2,527$ 267,597,370$ (208,187,210)$ 3,622$ 59,416,309$ 2,400,176Balance, shares at Dec. 31, 2022 2,527,045 Stock based compensation358,349 358,349 358,349 Stock based compensation, shares Other comprehensive loss(114,095) (114,095)(114,095) Net loss(3,328,077) (3,260,437)(3,260,437)(67,640) Balance at Mar. 31, 2023 58,732,662$ 2,527267,955,719(211,447,647)(110,473)56,400,1262,332,536Balance, shares at Mar. 31, 2023 2,527,045 Stock based compensation358,349358,349 358,349 Stock based compensation, shares Other comprehensive loss(34,256) (34,256)(34,256) Net loss(4,290,314) (4,218,088)(4,218,088)(72,226) Balance at Jun. 30, 202354,766,441$ 2,527268,314,068 (215,665,735)(144,729)52,506,1312,260,310Balance, shares at Jun. 30, 2023 2,527,045 Stock based compensation358,349 358,349 358,349 Stock based compensation, shares Other comprehensive loss(34,256) (34,256)(34,256) Net loss(3,434,872) (3,362,646)(3,362,646)(72,226)Stock issued for acquisition of subsidiary50 50 Stock issued for acquisition of subsidiary, shares 50,000 Balance at Sep. 30, 202351,655,662$ 2,527268,672,417(219,028,381)(178,985)49,467,5782,188,084Balance, shares at Sep. 30, 2023 2,527,045 Balance at Dec. 31, 202336,616,002$ 2,877269,690,569(235,106,206)(91,667)34,495,5732,120,429Balance, shares at Dec. 31, 2023 2,877,045 Stock based compensation3,654,124$ 1,8513,652,273 3,654,124 Stock based compensation, shares 1,851,277 Other comprehensive loss16,673 16,67316,673 Net loss(5,708,979) (5,665,244) (5,665,244)(43,735)Balance at Mar. 31, 2024 34,577,820$ 4,728273,342,842(240,771,450)(74,994)32,501,1262,076,694Balance, shares at Mar. 31, 2024 4,728,322 Balance at Dec. 31, 202336,616,002$ 2,877269,690,569(235,106,206) (91,667)34,495,5732,120,429Balance, shares at Dec. 31, 2023 2,877,045 Conversion of Debt to Stock523,767 Balance at Sep. 30, 202427,674,053$ 10,124280,307,750(254,879,047) 243,98025,682,8071,991,246Balance, shares at Sep. 30, 2024 10,123,682 Balance at Mar. 31, 202434,577,820$ 4,728273,342,842(240,771,450)(74,994)32,501,1262,076,694Balance, shares at Mar. 31, 2024 4,728,322 Stock based compensation4,012,228$ 2,6864,009,542 4,012,228 Stock based compensation, shares 2,685,639 Conversion of Debt to Stock137,596 $ 105137,491 137,596 Conversion of Debt to Stock, shares 105,440 Other comprehensive loss74,994 74,99474,994 Net loss(6,208,171) (6,163,547) (6,163,547)(44,624) Balance at Jun. 30, 202432,594,467$ 7,519277,489,875(246,934,997)030,562,3972,032,070Balance, shares at Jun. 30, 2024 7,519,401 Stock based compensation2,261,930$ 2,0312,259,899 2,261,930 Stock based compensation, shares 2,030,514 Conversion of Debt to Stock558,500$ 524557,976 558,500 Conversion of Debt to Stock, shares 523,767 Other comprehensive loss243,980 243,980243,980 Net loss(7,984,874) (7,944,050)(7,944,050)(40,824) Stock issued for acquisition of subsidiary50$ 50 50 Stock issued for acquisition of subsidiary, shares 50,000~~

~~Balance at Sep. 30, 2024$ 27,674,053$ 10,124$ 280,307,750$ (254,879,047)$ 243,980$ 25,682,807$ 1,991,246Balance, shares at Sep. 30, 2024 10,123,682~~

~~- Definition~~

~~Net loss.~~

~~+ References~~

~~No definition available.~~

~~+ Details~~

~~Name:LTRY_NetLoss Namespace Prefix:LTRY_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:duration~~

~~- Definition~~

~~Other comprehensive income loss.~~

~~+ References~~

~~No definition available.~~

~~+ Details~~

~~Name:LTRY_OtherComprehensiveIncomeLoss Namespace Prefix:LTRY_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:duration~~

~~- Definition~~

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

~~+ References~~

~~No definition available.~~

~~+ Details~~

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

~~- Definition~~

~~Number of shares of stock issued during the period pursuant to acquisitions.~~

~~+ References~~

~~Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://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://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_StockIssuedDuringPeriodSharesAcquisitions Namespace Prefix:us-gaap_ Data Type:xbrli:sharesItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~The number of shares issued during the period upon the conversion of units. An example of a convertible unit is an umbrella partnership real estate investment trust unit (UPREIT unit).~~

~~+ References~~

~~Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 505 -SubTopic 10 -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-3~~

~~*+ Details*~~

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

~~*- Definition*~~

~~*Number, after forfeiture, of shares or units issued under share-based payment arrangement. Excludes shares or units issued under employee stock ownership plan (ESOP).*~~

~~*+ References*~~

~~*Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1*~~

~~*+ Details*~~

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

~~*- Definition*~~

~~*Value of stock issued pursuant to acquisitions during the period.*~~

~~*+ References*~~

~~*Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://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 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(31)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 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_StockIssuedDuringPeriodValueAcquisitions Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:duration~~

~~- Definition~~

~~Value of stock issued during the period upon the conversion of units. An example of a convertible unit is an umbrella partnership real estate investment trust unit (UPREIT unit).~~

~~+ References~~

~~Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://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 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(31)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 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_StockIssuedDuringPeriodValueConversionOfUnits Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:duration~~

~~- Definition~~

~~Value, after forfeiture, of shares issued under share-based payment arrangement. Excludes employee stock ownership plan (ESOP).~~

~~+ References~~

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

~~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-S99-1Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 718 -SubTopic 10 -Section 50 -Paragraph 2 -Subparagraph (d)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2~~

~~+ Details~~

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

~~- Definition~~

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

~~+ References~~

~~Reference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (d)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (d)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (d)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 848 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (a)(3)(iii)(03) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483550/848-10-65-2Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 8 -Subparagraph (c)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479832/842-10-65-8Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483421/250-10-45-24Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 23 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483421/250-10-45-23Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 5 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483421/250-10-45-5Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 5 -Subparagraph (c)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479654/326-10-65-5Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (h)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (h)(1)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (h)(1)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (h)(1)(iv) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (i)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 105 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479343/105-10-65-6Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 105 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479343/105-10-65-6Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (f)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (f)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 8 -Subparagraph (d)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482615/740-10-65-8Reference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 8 -Subparagraph (d)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482615/740-10-65-8Reference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 4 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479654/326-10-65-4Reference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-1Reference 28: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (e)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-7Reference 30: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-5Reference 31: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481674/830-30-50-1Reference 32: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 17 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481694/830-30-45-17Reference 33: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 20 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481694/830-30-45-20Reference 34: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-11Reference 35: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478009/946-205-45-3Reference 36: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 505 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478448/946-505-50-3Reference 37: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 38: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2Reference 39: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 40: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 41: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 42: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1Reference 43: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 44: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 45: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 46: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 45 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-15Reference 47: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 45 -Paragraph 16 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-16Reference 48: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 55 -Paragraph 4I -Publisher FASB -URI https://asc.fasb.org/1943274/2147481175/810-10-55-4IReference 49: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476166/350-60-65-1~~

~~+ Details~~

~~Name:us-gaap_StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type: instant XML 81 R6.htm IDEA: XBRL DOCUMENT~~

~~Condensed Consolidated Statements of Cash Flows (Unaudited) - USD ($) 3 Months Ended9 Months Ended12 Months Ended~~
~~Sep. 30, 2024~~
~~Sep. 30, 2023~~
~~Sep. 30, 2024~~
~~Sep. 30, 2023~~
~~Dec. 31, 2023~~
~~Dec. 31, 2022~~
~~CASH FLOWS FROM OPERATING ACTIVITIES Net loss attributable to Lottery.com Inc. $ (7,984,874)$ (3,362,646)$ (19,772,840)$ (10,841,171)$ (25,500,000) Adjustments to reconcile net income to net cash used in operating activities: Loss (Income) attributable to noncontrolling interest 129,183(139,866) Depreciation and amortization 3,823,6424,217,873 Common stock granted for compensation and as payment in lieu of cash payments for accrued liabilities 10,621,8231,075,049 Loss on impairment of intangibles & goodwill 4,298,002(0) 4,298,002(0) $ 412,450 Changes in assets and liabilities: Accounts receivable (410,216)67,057 Prepaid expenses (228,198)32,601 Other current assets 136,966(48,873) Other long term assets 125,000 Trade payables 116,057208,680 Accrued and other expenses 1,231,4653,789,088 Deferred revenue (80,357)(80,357) Other liabilities 617,556 Accrued interest 850,000210,831 Other long-term liabilities 237,226 Net cash (used in) provided by operating activities 952,753(766,532) CASH FLOWS FROM INVESTING ACTIVITIES Purchase of property and equipment Purchase of intangibles (884,906) Net cash used in investing activities (884,906) CASH FLOWS FROM FINANCING ACTIVITIES Proceeds from issuance of convertible debt (31,560)870,976 Net cash (used in) provided by financing activities (31,560)870,976 Net effect of exchange rate changes on Cash (335,647)(143,475) NET CHANGE IN NET CASH AND RESTRICTED CASH (299,360)(39,031) CASH AND RESTRICTED CASH - BEGINNING OF YEAR 359,826102,766102,766 CASH AND RESTRICTED CASH - END OF PERIOD $ 60,466 $ 63,73560,46663,735$ 359,826$ 102,766 Supplemental Disclosure of Cash Flow Information: Interest paid in cash Taxes paid in cash~~

~~- Definition~~

~~Common stock granted for compensation and as payment in lieu of cash payments for accrued liabilities.~~

~~+ References~~

~~No definition available.~~

~~+ Details~~

~~Name:LTRY_CommonStockGrantedForCompensationAndAsPaymentInLieuOfCashPaymentsForAccruedLiabilities Namespace Prefix:LTRY_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:duration~~

~~- Definition~~

~~Loss attributable to noncontrolling interest.~~

~~+ References~~

~~No definition available.~~

~~+ Details~~

~~Name:LTRY_NetLossAttributableToNoncontrollingInterest Namespace Prefix:LTRY_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:duration~~

~~- References~~

~~No definition available.~~

~~+ Details~~

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

~~- Definition~~

~~Amount of cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage; including, but not limited to, disposal group and discontinued operations. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates.~~

~~+ References~~

~~Reference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-8Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-4~~

~~+ Details~~

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

~~- Definition~~

~~Amount of increase (decrease) in cash, cash equivalents, and cash and cash equivalents restricted to withdrawal or usage; including effect from exchange rate change. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates.~~

~~+ References~~

~~Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 1 -SubTopic 230 -Topic 830 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477401/830-230-45-1~~

~~+ Details~~

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

~~- Definition~~

~~The aggregate expense recognized in the current period that allocates the cost of tangible assets, intangible assets, or depleting assets to periods that benefit from use of the assets.~~

~~+ References~~

~~Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22~~

~~+ Details~~

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

~~- Definition~~

~~Amount of increase (decrease) from effect of exchange rate changes on cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage; held in foreign currencies. Excludes amounts for disposal group and discontinued operations. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates.~~

~~+ References~~

~~Reference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 230 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477401/830-230-45-1~~

~~+ Details~~

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

~~- Definition~~

~~Total loss recognized during the period from the impairment of goodwill plus the loss recognized in the period resulting from the impairment of the carrying amount of intangible assets, other than goodwill.~~

~~+ References~~

~~No definition available.~~

~~+ Details~~

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

~~- Definition~~

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

~~+ References~~

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

~~+ Details~~

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

~~- Definition~~

~~Change in recurring obligations of a business that arise from the acquisition of merchandise, materials, supplies and services used in the production and sale of goods and services.~~

~~+ References~~

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

~~+ Details~~

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

~~- Definition~~

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

~~+ References~~

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

~~+ Details~~

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

~~- Definition~~

~~Amount of increase (decrease) in deferred income and obligation to transfer product and service to customer for which consideration has been received or is receivable.~~

~~+ References~~

~~Reference 1: http://www.xbrl.org/2003/role/exampleRef -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_IncreaseDecreaseInDeferredRevenue Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:duration~~

~~- Definition~~

~~The increase (decrease) during the reporting period in interest payable, which represents the amount owed to note holders, bond holders, and other parties for interest earned on loans or credit extended to the reporting entity.~~

~~+ References~~

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

~~+ Details~~

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

~~- References~~

~~No definition available.~~

~~+ Details~~

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

~~- Definition~~

~~The increase (decrease) during the reporting period in other expenses incurred but not yet paid.~~

~~+ References~~

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

~~+ Details~~

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

~~- Definition~~

~~Amount of increase (decrease) in current assets classified as other.~~

~~+ References~~

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

~~+ Details~~

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

~~- Definition~~

~~Amount of increase (decrease) in current liabilities classified as other.~~

~~+ References~~

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

~~+ Details~~

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

~~- Definition~~

~~Amount of increase (decrease) in noncurrent assets classified as other.~~

~~+ References~~

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

~~+ Details~~

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

~~- Definition~~

~~Amount of increase (decrease) in operating liabilities classified as other.~~

~~+ References~~

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

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

~~- Definition~~

~~The 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.~~

~~+ References~~

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

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

~~- Definition~~

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

~~+ References~~

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

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

~~- Definition~~

~~Amount of cash inflow (outflow) from financing activities, including discontinued operations. Financing activity cash flows include obtaining resources from owners and providing them with a return on, and a return of, their investment; borrowing money and repaying amounts borrowed, or settling the obligation; and obtaining and paying for other resources obtained from creditors on long-term credit.~~

~~+ References~~

~~Reference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24~~

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

~~- References~~

~~No definition available.~~

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

~~- Definition~~

~~Amount of cash inflow (outflow) from investing activities, including discontinued operations. Investing activity cash flows include making and collecting loans and acquiring and disposing of debt or equity instruments and property, plant, and equipment and other productive assets.~~

~~+ References~~

~~Reference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24~~

~~*+ Details*~~

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

~~*- References*~~

~~*No definition available.*~~

~~*+ Details*~~

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

~~*- Definition*~~

~~*Amount of cash inflow (outflow) from operating activities, including discontinued operations. Operating activity cash flows include transactions, adjustments, and changes in value not defined as investing or financing activities.*~~

~~*+ References*~~

~~*Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-25*~~

~~*+ Details*~~

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

~~*- References*~~

~~*No definition available.*~~

~~*+ Details*~~

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

~~*- Definition*~~

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

~~*+ References*~~

~~*Reference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-6Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-1Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-8Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference 17: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-10Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479105/946-220-45-7Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(18)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(1)(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 23: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 28: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 30: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 31: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 32: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 33: http://www.xbrl.org/2003/role/disclosureRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-7Reference 34: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 35: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1AReference 36: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1BReference 37: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-*~~

~~942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1~~

~~+ Details~~

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

~~- Definition~~

~~The cash outflow to acquire asset without physical form usually arising from contractual or other legal rights, excluding goodwill.~~

~~+ References~~

~~Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 13 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-13~~

~~+ Details~~

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

~~- Definition~~

~~The cash outflow associated with the acquisition of long-lived, physical assets that are used in the normal conduct of business to produce goods and services and not intended for resale; includes cash outflows to pay for construction of self-constructed assets.~~

~~+ References~~

~~Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 13 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-13~~

~~+ Details~~

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

~~- Definition~~

~~The cash inflow from the issuance of a long-term debt instrument which can be exchanged for a specified amount of another security, typically the entity's common stock, at the option of the issuer or the holder.~~

~~+ References~~

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

~~- References~~

~~No definition available.~~

~~+ Details~~

~~Name:us-gaap_SupplementalCashFlowInformationAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration XML 82 R7.htm IDEA: XBRL DOCUMENT~~

~~Nature of Operations~~	~~9 Months Ended~~
~~Sep. 30, 2024~~	
~~Organization, Consolidation and Presentation of Financial Statements [Abstract]~~	
~~Nature of Operations~~	

~~Note 1. Nature of Operations~~

~~Description of Business~~

~~Lottery.com Inc. (formerly Trident Acquisitions Corp) (“TDAC”, “Lottery.com” or “the Company”), was formed as a Delaware corporation on March 17, 2016. On October 29, 2021, we consummated a business combination (the “Business Combination”) with AutoLotto, Inc. (“AutoLotto”). Following the closing of the Business Combination (the “Closing”) we changed our name from “Trident Acquisitions Corp.” to “Lottery.com Inc.” and the business of AutoLotto became our business. In connection with the Business Combination the Company moved its headquarters from New York, New York to Spicewood, Texas. In September of 2024, headquarters for the Company was moved to Fort Worth Texas.~~

~~The Company is a leading provider of domestic and international lottery products and services. As an independent third-party lottery game service, the Company offers a platform that it developed and operates to enable the remote purchase of legally sanctioned lottery games in the U.S. and abroad (the “Platform”). The Company’s revenue generating activities are focused on (i) offering the Platform via the Lottery.com app and our websites to users located in the U.S. and international jurisdictions where the sale of lottery games is legal and our services are enabled for the remote purchase of legally sanctioned lottery games (our “B2C Platform); (ii) offering an internally developed, created and operated business-to-business application programming interface (“API”) of the Platform to enable commercial partners in permitted U.S. and international jurisdictions to purchase certain legally operated lottery games from the Company and resell them to users located within their respective jurisdictions (“B2B API”); and (iii) delivering global lottery data, such as winning numbers and results, and sports data, such as scores and statistics, to commercial digital subscribers and providing access to other proprietary, anonymized transaction data pursuant to multi-year contracts (“Data Service”).”~~

~~As a provider of lottery products and services, the Company is required to comply with, and its business is subject to, regulation in each jurisdiction in which the Company offers the B2C Platform, or a commercial partner offers users access to lottery games through the B2B API. In addition, it must also comply with the requirements of federal and other domestic and foreign regulatory bodies and governmental authorities in jurisdictions in which the Company operates or with authority over its business. The~~

~~***Company’s business is additionally subject to multiple other domestic and international laws, including those relating to the transmission of information, privacy, security, data retention, and other consumer focused laws, and, as such, may be impacted by changes in the interpretation of such laws.***~~

~~***On June 30, 2021, the Company acquired an interest in Medios Electronicos y de Comunicacion, S.A.P.I de C.V. (“Aganar”) and JuegaLotto, S.A. de C.V. (“JuegaLotto”). Aganar has been operating in the licensed iLottery market in Mexico since 2007 as an online retailer of Mexican National Lottery draw games, instant digital scratch-off games and other games of chance. JuegaLotto is licensed by the Mexican federal regulatory authorities to sell international lottery games in Mexico.***~~

~~***On July 28, 2022, the Board determined that the Company did not currently have sufficient financial resources to fund its operations or pay certain existing obligations, including its payroll and related obligations and effectively ceased its operations furloughing certain employees effective July 29, 2022 (the “Operational Cessation”). Subsequently, the Company has had minimal day-to-day operations and has primarily focused on restarting certain aspects of its core businesses (the “Plans for Recommencement of Company Operations”).***~~

~~***On April 25, 2023, as part of the Plans for Recommencement of Company Operations, the Company resumed its ticket sales operations on a limited basis to support its affiliate partners through its Texas retail network.***~~

~~*- Definition*~~

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

~~*+ References*~~

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

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

~~*- References*~~

~~*No definition available.*~~

~~*+ Details*~~
~~*Name:us-gaap_OrganizationConsolidationAndPresentationOfFinancialStatementsAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration XML*~~
~~*83 R8.htm IDEA: XBRL DOCUMENT*~~
~~*Significant Accounting Policies*~~ ~~*9 Months Ended*~~
~~*Sep. 30, 2024*~~
~~*Accounting Policies [Abstract] Significant Accounting Policies*~~
~~*Note 2. Significant Accounting Policies*~~

~~*Basis of Presentation*~~

~~***The accompanying consolidated financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America (“”) and include the accounts of the Company and its wholly owned operating subsidiaries. Any reference in these notes to applicable guidance is meant to refer to the authoritative United States generally accepted accounting principles as found in the Accounting Standards Codification (“”) and Accounting Standards Update (“”) of the Financial Accounting Standards Board (“”). All intercompany accounts and transactions have been eliminated in consolidation.***GAAPASCASUFASB~~

~~*Going Concern*~~

~~***The accompanying consolidated financial statements have been prepared on a going concern basis of accounting, which contemplates continuity of operations, realization of assets and classification of liabilities and commitments in the normal course of business. The accompanying consolidated financial statements do not reflect any adjustments relating to the recoverability and classification of recorded asset amounts or the amounts and classifications of liabilities that might result if the Company is unable to continue as a going concern.***~~

~~***Pursuant to the requirements of the Financial Accounting Standards Board’s ASC Topic 205-40, Disclosure of Uncertainties about an Entity’s Ability to Continue as a Going Concern, management must evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Company’s ability to continue as a going concern for one year from the date these financial statements are issued. This evaluation does not take into consideration the potential mitigating effect of management’s plans that have not been fully implemented or are not within control of the Company as of the date the financial statements are issued. When substantial doubt exists under this methodology, management evaluates whether the mitigating effect of its plans sufficiently alleviates substantial doubt about the Company’s ability to continue as a going concern. The mitigating effect of management’s plans, however, is only considered if both (1) it is probable that the plans will be effectively implemented within one year after the date that the financial statements are issued, and (2) it is probable that the plans, when implemented, will mitigate the relevant conditions or events that raise substantial doubt about the entity’s ability to continue as a going concern within one year after the date that the financial statements are issued.***~~

~~***In connection with the Company’s Operational Cessation, the Company has experienced recurring net losses and negative cash flows from operations and has an accumulated deficit of approximately $ million and working capital of approximately negative $ million on September 30, 2024. For the quarter ended September 30, 2024, the company sustained a loss of $ million. For the year ending December 31, 2023 the company sustained a net loss of $ million. The Company sustained a loss from operations of $ million and $ million for the years ending December 31, 2022, and 2021, respectively. Subsequently, the Company sustained additional operating losses and anticipates additional operating losses for the next twelve months. These conditions raise substantial doubt about the Company’s ability to continue as a going concern.***254.810.27.9825.560.053.0~~

~~The Company has historically funded its activities almost exclusively from debt and equity financing. Management's plans in order to meet its operating cash flow requirements include financing activities such as private placements of its common stock, preferred stock offerings, and issuances of debt and convertible debt. Although Management believes that it will be able to continue to raise funds by sale of its securities to provide the additional cash needed to meet the Company's obligations as they become due beginning with a loan agreement the Company entered into with United Capital Investments Ltd. ("UCIL") on July 21, 2023, the Plans for Recommencement of Company Operations require substantial funds to implement and there is no assurance that the Company will be able to continue raising the required capital.~~

~~The Company's ability to continue as a going concern for the next twelve months from the issuance of these financial statements depends on its ability to execute the business plan for the relaunch of its core business, the successful monetization of Sports.com, and keeping expenditures in line with available operating capital. Such conditions raise substantial doubt about the Company's ability to continue as a going concern.~~

~~Impact of Trident Acquisition Corp. Business Combination~~

~~We accounted for the October 29, 2021 Business Combination as a reverse recapitalization whereby AutoLotto was determined as the accounting acquirer and Trident Acquisition Corp. ("TDAC") as the accounting acquiree. This determination was primarily based on:~~

- ~~former AutoLotto stockholders having the largest voting interest in Lottery.com Inc. ("Lottery.com");~~
- ~~the board of directors of Lottery.com having 7 members, and AutoLotto's former stockholders having the ability to nominate the majority of the members of the board of directors;~~
- ~~AutoLotto management continuing to hold executive management roles for the post-combination company and being responsible for the day-to-day operations;~~
- ~~the post-combination company assuming the Lottery.com name;~~
- ~~Lottery.com maintaining the pre-existing AutoLotto headquarters; and the intended strategy of Lottery.com being a continuation of AutoLotto's strategy.~~

~~Accordingly, the Business Combination was treated as the equivalent of AutoLotto issuing stock for the net assets of TDAC, accompanied by a recapitalization. The net assets of TDAC are stated at historical cost, with no goodwill or other intangible assets recorded.~~

~~While TDAC was the legal acquirer in the Business Combination, because AutoLotto was determined as the accounting acquirer, the historical financial statements of AutoLotto became the historical financial statements of the combined company, upon the consummation of the Business Combination. As a result, the financial statements included in the accompanying consolidated financial statements reflect (i) the historical operating results of AutoLotto prior to the Business Combination; (ii) the combined results of the Company and AutoLotto following the closing of the Business Combination; (iii) the assets and liabilities of AutoLotto at their historical cost; and (iv) the Company's equity structure for all periods presented.~~

~~In connection with the Business Combination transaction, we have converted the equity structure for the periods prior to the Business Combination to reflect the number of shares of the Company's common stock issued to AutoLotto's stockholders in connection with the recapitalization transaction. As such, the shares, corresponding capital amounts and earnings per share, as applicable, related to AutoLotto convertible preferred stock and common stock prior to the Business Combination have been retroactively converted by applying the exchange ratio established in the Business Combination.~~

~~Non-controlling Interest~~

~~Non-controlling interest represents the proportionate ownership of Aganar and JuegaLotto, held by minority members and reflect their capital investments as well as their proportionate interest in subsidiary losses and other changes in members' equity, including translation adjustments.~~

~~Segment Reporting~~

~~Operating segments are defined as components of an enterprise about which separate financial information is available that is evaluated regularly by the chief operating decision maker in deciding how to allocate resources and in assessing operating performance. Under the provisions of ASC 280, Segment Reporting, the Company is not organized around specific services or geographic regions. The Company operates in one service line, providing lottery products and services.~~

~~We determined that our Chief Financial Officer is the Chief Operating Decision Maker, and he uses financial information, business prospects, competitive factors, operating results and other non-U.S. GAAP financial ratios to evaluate our performance, which is the same basis on which our results and performance are communicated to our Board of Directors. Based on the information described above and in accordance with the applicable literature, management has concluded that we are organized and operated as one operating and reportable segment on a consolidated basis for each of the periods presented.~~

~~Concentration of Credit Risks~~

~~Financial instruments that are potentially subject to concentrations of credit risk are primarily cash. Cash holdings are placed with major financial institutions deemed to be of high-credit-quality in order to limit credit exposure. The Company maintains deposits and certificates of deposit with banks which may exceed the Federal Deposit Insurance Corporation ("FDIC") insured limit and money market accounts which are not FDIC insured. In addition, deposits aggregating approximately $ on September 30, 2024 are held in foreign banks. Management believes the risk of loss in connection with these accounts is minimal.11,047~~

~~Use of Estimates~~

~~The preparation of the financial statements requires management to make estimates and assumptions to determine the reported amounts of assets, liabilities, revenue and expenses. Although management believes these estimates are reasonable, actual results could differ from these estimates. The Company evaluates its estimates on an ongoing basis and prepares its estimates on historical experience and other assumptions the Company believes to be reasonable under the circumstances.~~

~~Reclassifications~~

~~Certain balances have been reclassified in the accompanying consolidated financial statements to conform to the current year presentation. These reclassifications had no effect on the balances of current or total assets and prior year's net loss or accumulated deficit.~~

~~Foreign currency translation~~

~~Assets and liabilities of subsidiaries operating outside the United States with a functional currency other than U.S. Dollars are translated into U.S. dollars. Global Gaming operates in Mexican Pesos and the base currency for S&MI Ltd. is British Pounds.~~

~~Dollars using period-end exchange rates. Sales, costs and expenses are translated at the average exchange rates in effect during the reporting period.~~

~~Foreign currency translation gains and losses are included as a component of accumulated other comprehensive income (loss).~~

~~Cash and Restricted Cash~~

~~As of September 30, 2024 and December 31, 2023, cash was comprised of cash deposits. From time-to-time cash deposits with some banks may exceed federally insured limits with the majority of cash held in one financial institution. Management believes all financial institutions holding its cash are of high credit quality and does not believe the Company is subject to unusual credit risk beyond the normal credit risk associated with commercial banking relationships.~~

~~The Company had marketable securities as of September 30, 2024 and December 31, 2023.no~~

~~Accounts Receivable~~

~~The Company through its various merchant providers pre-authorizes forms of payment prior to the sale of digital representation of lottery games to minimize exposure to losses related to uncollected payments and does not extend credit to the user of the B2C Platform or the commercial partner of the B2B API, which are its customers, in the normal course of business. The Company estimates its bad debt exposure each period and records a bad debt provision for accounts receivable it believes it may not collect in full. At September 30, 2024 and December 31, 2023 the allowance for uncollectible receivables was $104,270 and $97,520, respectively. The Company has not incurred bad debt expense historically.~~

~~Prepaid Expenses~~

~~Prepaid expenses consist of payments made on contractual obligations for services to be consumed in future periods. The Company entered into an agreement with a third party to provide advertising services and issued equity instruments as compensation for the advertising services ("Prepaid advertising credits"). The Company expenses the service as it is performed by the third party. The value of the services provided were used to value these contracts, except for the year ended December 31, 2021 the Company reserved for potential inability to realize $ of prepaid advertising credits in future periods. The current portion of prepaid expenses is included in current assets on the consolidated balance sheets. The Company has remaining prepaid expenses of $ and $ on September 30, 2024 and December 31, 2023, respectively.2,000,00019,248,35719,020,159~~

~~Investments~~

~~On August 2, 2018, AutoLotto purchased shares of Class A-1 common stock of a third-party business development partner representing % of the total outstanding shares of the company. As this investment resulted in less than % ownership, it was accounted for using the cost basis method.186,666420~~

~~Property and equipment, net~~

~~Property and equipment are stated at cost. Depreciation and amortization are generally computed using the straight-line method over estimated useful lives ranging from to . Leasehold improvements are amortized over the shorter of the lease term or the estimated useful life of the asset. Routine maintenance and repair costs are expensed as incurred. The costs of major additions, replacements and improvements are capitalized. Gains and losses realized on the sale or disposal of property and equipment are recognized or charged to other expense in the consolidated statement of operations.threefive years~~

~~Depreciation of property and equipment is computed using the straight-line method over the following estimated useful lives:~~

~~Computers and equipment~~	~~-~~	~~years3~~
~~Furniture and fixtures~~	~~-~~	~~years5~~
~~Software~~	~~-~~	~~years3~~

~~Leases~~

~~Right-of-use assets ("ROU assets") represent the Company's right to use an underlying asset for the lease term and lease liabilities represent the obligation to make lease payments arising from the lease. Operating lease ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. Variable lease payments are not included in the calculation of the right-of-use asset and lease liability due to uncertainty of the payment amount and are recorded as lease expense in the period incurred. As most of the leases do not provide an implicit rate, the Company used its incremental borrowing rate based on the information available at commencement date in determining the present value of lease payments. Otherwise, the implicit rate was used when readily determinable. The lease terms may include options to extend or terminate the lease when it is reasonably certain that the Company will exercise that option. Lease expense for lease payments is recognized on a straight-line basis over the lease term.~~

~~Under the available practical expedient, the Company accounts for the lease and non-lease components as a single lease component for all classes of underlying assets as both a lessee and lessor. Further, management elected a short-term lease exception policy on all classes of underlying assets, permitting the Company to not apply the recognition requirements of this standard to short-term leases (i.e. leases with terms of 12 months or less).~~

~~Internal Use Software Development~~

~~Software development costs incurred internally to develop software programs to be used solely to meet our internal needs and applications are capitalized once the preliminary project stage is complete and it is probable that the project will be completed and the software will be used to perform the intended function. Additionally, we capitalize qualifying costs incurred for upgrades and enhancements to existing software that result in additional functionality. Costs related to preliminary project planning activities, post-implementation activities, maintenance and minor modifications are expensed as incurred. Internal-use software development costs are amortized on a straight-line basis over the estimated useful life of the software.~~

~~Goodwill and Other Intangible Assets~~

~~***Goodwill represents the excess of the cost of assets acquired over the fair value of the net assets at the date of acquisition. Intangible assets represent the fair value of separately recognizable intangible assets acquired in connection with the Company’s business combinations. The Company evaluates its goodwill and other intangibles for impairment on an annual basis or whenever events or circumstances indicate that an impairment may have occurred in accordance with the provisions of ASC 350, “”.***~~~~*Goodwill and Other Intangible Assets*~~

~~*Revenue Recognition*~~

~~***Under the new standard, Accounting Standards Update (“ASU”) 2014-09, “”, the Company recognizes revenues when the following criteria are met: (i) persuasive evidence of a contract with a customer exists; (ii) identifiable performance obligations under the contract exist; (iii) the transaction price is determinable for each performance obligation; (iv) the transaction price is allocated to each performance obligation; and (v) when the performance obligations are satisfied. Revenues are recognized when control of the promised goods or services is transferred to the customers in an amount that reflects the consideration expected to be entitled to in exchange for those goods or services.***~~~~*Revenue from Contracts with Customers (Topic 606)*~~

~~*Lottery game revenue*~~

~~***Items that fall under this revenue classification include:***~~

~~*Lottery game sales*~~

~~***The Company’s performance obligations of delivering lottery games are satisfied at the time in which the digital representation of the lottery game is delivered to the user of the B2C Platform or the commercial partner of the B2B API, therefore, are recognized at a point in time. The Company receives consideration for lottery game sales at the time of delivery to the customer, which may be the user or commercial partner, as applicable. There is no variable consideration related to lottery game sales. As each individual lottery game delivered represents a distinct performance obligation and consideration for each game sale is fixed, representing the standalone selling price, there is no allocation of consideration necessary.***~~

~~***In accordance with Accounting Standards Codification (“ASC”) 606, the Company evaluates the presentation of revenue on a gross versus net basis dependent on if the Company is a principal or agent. In making this evaluation, some of the factors that are considered include whether the Company has control over the specified good or services before they are transferred to the customer. The Company also assesses if it is primarily responsible for fulfilling the promise to provide the goods or services, has inventory risk, and has discretion in establishing the price. For all of the Company’s transactions, management concluded that gross presentation is appropriate, as the Company is primarily responsible for providing the performance obligation directly to the customers and assumes fulfillment risk of all lottery game sales as it retains physical possession of lottery game sales tickets from time of sale until the point of redemption. The Company also retains inventory risk on all lottery game sales tickets as they would be responsible for any potential winnings related to lost or unredeemable tickets at the time of redemption. Finally, while states have the authority to establish lottery game sales prices, the Company can add service fees to ticket prices evidencing its ability to establish the ultimate price of the lottery tickets being sold.***~~

~~*Other associated revenue*~~

~~***The Company’s performance obligations in agreements with certain customers are to provide a license of intellectual property related to the use of the Company’s tradename for marketing purposes by partners of the Company. Customers pay a license fee up front. The transaction price is deemed to be the license issue fee stated in the contract. The license offered by the Company represents a symbolic license which provides the customer with the right to use the Company’s intellectual property on an ongoing basis with continued support throughout the term of the contract in the form of ongoing maintenance of the underlying intellectual property. There is no variable consideration related to these performance obligations.***~~

~~*Arrangements with multiple performance obligations*~~

~~***The Company’s contracts with customers may include multiple performance obligations. For such arrangements, management allocates revenue to each performance obligation based on its relative standalone selling price. Management generally determines standalone selling prices based on the prices charged to customers.***~~

~~*Deferred Revenue*~~

~~***The Company records deferred revenue when cash payments are received or due in advance of any performance, including amounts which are refundable.***~~

~~***Payment terms vary by the type and location of the customer and the products or services offered. The term between invoicing and when payment is due is not significant. For certain products or services and customer types, management requires payment before the products or services are delivered to the customer.***~~

~~*Contract Assets*~~

~~***Given the nature of the Company’s services and contracts, it has no contract assets.***~~

~~*Taxes*~~

~~***Taxes assessed by a governmental authority that are both imposed on and concurrent with specific revenue-producing transactions, that are collected by us from a customer, are excluded from revenue.***~~

~~*Cost of Revenue*~~

~~***Cost of revenue consists primarily of variable costs, comprising (i) the cost of procurement of lottery games, minus winnings to users, additional expenses related to the sale of lottery games, including, commissions, affiliate fees and revenue shares; and (ii) payment processing fees on user fees, including chargebacks imposed on the Company. Other non-variable costs included in cost of revenue include affiliate marketing credits acquired on a per-contract basis.***~~

~~*Stock-based Compensation*~~

~~***Effective October 1, 2019, the Company adopted ASU 2018-07, (“ASC 718”), which addresses aspects of the accounting for nonemployee share-based payment transactions and accounts for share-based awards to employees in accordance with ASC 718, . Under this guidance, stock compensation expense is measured at the grant date, based on the fair value of the award, and is***~~

~~*recognized as an expense over the estimated service period (generally the vesting period) on the straight-line attribute method.*~~~~*Compensation - "Stock Compensation (Topic 718): Improvements to Nonemployee Share-based Payment Accounting" Stock Compensation*~~

~~*Income Taxes*~~

~~*For both financial accounting and tax reporting purposes, the Company reports income and expenses based on the accrual method of accounting.*~~

~~*For federal and state income tax purposes, the Company reports income or loss from their investments in limited liability companies on the consolidated income tax returns. As such, all taxable income and available tax credits are passed from the limited liability companies to the individual members. It is the responsibility of the individual members to report the taxable income and tax credits, and to pay any resulting income taxes. Therefore, the income and losses incurred by the limited liability companies have been consolidated in the Company's tax return and provision based upon its relative ownership.*~~

~~*Income taxes are accounted for in accordance with ASC 740, "" ("ASC 740"), using the asset and liability method. Under this method, deferred income tax assets and liabilities are recognized for the future tax consequences attributable to temporary differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases. Deferred income tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which these temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date. A valuation allowance is provided for those deferred tax assets for which it is more likely than not that the related benefit will not be realized.*~~~~*Income Taxes*~~

~~*The Company records uncertain tax positions in accordance with ASC 740 The Company's policy is to recognize interest and penalties related to the underpayment of income taxes as a component of income tax expense or benefit. To date, there have been no interest or penalties charged in relation to the unrecognized tax benefits.*~~~~*on the basis of a two-step process in which (i) the Company determines whether it is more likely than not that the tax positions will be sustained on the basis of the technical merits of the position; and (ii) for those tax positions that meet the more likely than not recognition threshold, the Company recognizes the largest amount of tax benefit that is more than 50 percent likely to be realized upon ultimate settlement with the related tax authority.*~~

~~*Generally, the taxing authorities can audit the previous three years of tax returns and in certain situations audit additional years. For federal tax purposes, the Company's 2020 through 2023 tax years generally remain open for examination by the tax authorities under the normal three-year statute of limitations. For state tax purposes, the Company's 2019 through 2023 tax years remain open for examination by the tax authorities under the normal four-year statute of limitations.*~~

~~*Fair Value of Financial Instruments*~~

~~*The Company determines the fair value of its financial instruments in accordance with the provisions of ASC 820, ("ASC 820")which establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under ASC 820 are described below:*~~~~*Fair Value Measurements and Disclosures ,*~~

- ~~*Level 1 - Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities*~~
- ~~*Level 2 - Quoted prices in markets that are not active, or inputs that are observable, either directly or indirectly, for substantially the full term of the asset or liability*~~
- ~~*Level 3 - Valuation is generated from model-based techniques that use significant assumptions not observable in the market. These unobservable assumptions reflect our own estimates of assumptions that market participants would use in pricing the asset or liability.*~~

~~*Determination of fair value and the resulting hierarchy requires the use of observable market data whenever available.*~~

~~*The classification of an asset or liability in the hierarchy is based upon the lowest level of input that is significant to the measurement of fair value.*~~

~~*Fair value of stock options and warrants*~~

~~*Management uses the Black-Scholes option-pricing model to calculate the fair value of stock options and warrants. Use of this method requires management to make assumptions and estimates about the expected life of options and warrants, anticipated forfeitures, the risk-free rate, and the volatility of the Company's share price. In making these assumptions and estimates, management relies on historical market data.*~~

~~*Recent Accounting Pronouncements*~~

~~*In January 2017, the FASB issued ASU No. 2017-04, ("ASU 2017-04"). ASU 2017-04 simplifies the accounting for goodwill impairment and removes Step 2 of the goodwill impairment test. Goodwill impairment will now be the amount by which a reporting unit's carrying value exceeds its fair value limited to the total amount of goodwill allocated to that reporting unit. Entities will continue to have the option to perform a qualitative assessment to determine if a quantitative impairment test is necessary. The same one-step impairment test will be applied to goodwill at all reporting units, even those with zero or negative carrying amounts. The amendments in this ASU are effective for goodwill impairment tests in fiscal years beginning after December 15, 2021, and early adoption is permitted. The Company is currently evaluating this new standard and management does not currently believe it will have a material impact on its consolidated financial statements, depending on the outcome of future goodwill impairment tests.*~~~~*Intangibles - Goodwill and other (Topic 350)*~~

~~*In June 2016, the FASB issued ASU No. 2016-13, : ("ASU 2016-13"). ASU 2016-13 requires the measurement of all expected credit losses for financial assets held at the reporting date based on historical experience, current conditions, and reasonable and supportable forecasts. Adoption of ASU 2016-13 will require the Company to use forward-looking information to formulate its credit loss estimates. ASU 2016-13 is effective for annual reporting periods beginning after December 15, 2022, and early adoption is permitted. The Company is currently evaluating this new standard and currently does not expect it to have a significant impact on the Company's consolidated financial statements.*~~~~*Financial Instruments - Credit Losses (Topic 326)Measurement of Credit Losses on Financial Instruments*~~

~~*In December 2019, the FASB issued ASU No 2019-12, "ASU2019-12". ASU 2019-12 removes certain exceptions to the general principles in Topic 740 in Generally Accepted Accounting Principles. ASU 2019-12 is effective for annual reporting periods beginning after December 15, 2021, and early adoption is permitted. The Company is currently evaluating this new standard and currently does not expect it to have a significant impact on the Company's consolidated financial statements.*~~~~*Income Taxes (Topic 740): Simplifying the Accounting*~~

~~for Income Taxes ()~~

~~In October 2020, the FASB issued amendments to SEC paragraphs pursuant to SEC release NO. 33-10762 amends terms related to Debt Guarantors and Issuers of Guaranteed Securities Registered or to be Registered with the SEC. The Company is currently evaluating the timing of adoption and impact of the updated guidance on its financial statements.ASU No. 2020-09, Debt (Topic 470) ("ASU 2020-09"). ASU 2020-09~~

~~In November 2023, the FASB issued to enhance the reportable segment disclosures. The guidance will require additional disclosures about significant segment expenses. The guidance is effective for the public companies with fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024 with early adoption permitted. The Company is currently evaluating the impact of this standard.ASU 2023-07 Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures~~

~~- References~~

~~No definition available.~~

~~+ Details~~

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

~~- Definition~~

~~The entire disclosure for all significant accounting policies of the reporting entity.~~

~~+ References~~

~~Reference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483426/235-10-50-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 235 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/235/tableOfContent~~

~~+ Details~~

~~Name:us-gaap_SignificantAccountingPoliciesTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration XML 84 R9.htm IDEA: XBRL DOCUMENT~~

~~Business Combination~~	~~9 Months Ended~~
	~~Sep. 30, 2024~~
~~Business Combination, Asset Acquisition, and Joint Venture Formation [Abstract]~~	
~~Business Combination~~	~~Note 3. Business Combination~~

~~TDAC Combination~~

~~On October 29, 2021, the Company and AutoLotto consummated the transactions contemplated by the Merger Agreement. At the Closing, each share of common stock and preferred stock of AutoLotto that was issued and outstanding immediately prior to the effective time of the Merger (other than excluded shares as contemplated by the Merger Agreement) was cancelled and converted into the right to receive approximately shares (the "Exchange Ratio") of Lottery.com. common stock.3.0058~~

~~The Merger closing was a triggering event for the Series B convertible notes, of which $ million was converted into shares of AutoLotto that were then converted into shares of Lottery.com common stock using the Exchange Ratio.63.8164,426488,225~~

~~At the Closing, each option to purchase AutoLotto's common stock, whether vested or unvested, was assumed and converted into an option to purchase a number of shares of Lottery.com common stock in the manner set forth in the Merger Agreement.~~

~~The Company accounted for the Business Combination as a reverse recapitalization whereby AutoLotto was determined as the accounting acquirer and TDAC as the accounting acquiree. Refer to , for further details. Accordingly, the Business Combination was treated as the equivalent of AutoLotto issuing stock for the net assets of TDAC, accompanied by a recapitalization. The net assets of TDAC are stated at historical cost, with no goodwill or other intangible assets recorded.Note 2, Summary of Significant Accounting Policies~~

~~The accompanying consolidated financial statements and related notes reflect the historical results of AutoLotto prior to the merger and do not include the historical results of TDAC prior to the consummation of Business Combination.~~

~~Upon the closing of the transaction, AutoLotto received total gross proceeds of approximately $, from TDAC's trust and operating accounts. Total transaction costs were approximately $, which principally consisted of advisory, legal and other professional fees and were recorded in additional paid in capital. Cumulative debt repayments of approximately $, inclusive of accrued but unpaid interest, were paid in conjunction with the close, which included approximately $ repayment of notes payable to related parties, and approximately $ payment of accrued underwriter fees.42,794,0009,460,00011,068,0005,475,0005,593,000~~

~~Pursuant to the terms of the Business Combination Agreement, the holders of issued and outstanding shares of AutoLotto immediately prior to the Closing (the "Sellers") were entitled to receive up to additional shares of Common Stock (the "Seller Earnout Shares") and Vadim Komissarov, Ilya Ponomarev and Marat Rosenberg (collectively the "TDAC Founders") were also entitled to receive up to additional shares of Common Stock (the "TDAC Founder Earnout Shares" and, together with the Seller Earnout Shares, the "Earnout Shares"). One of the earnout criteria had not been met by the December 31, 2021 deadline thus no earnout shares were granted specific to that criteria. of the Seller Earnout Shares and TDAC Founder Earnout Shares were still eligible Earnout Shares until December 31, 2022. The criteria were not met by December 31, 2022 and those earnout shares were not granted. All of the remaining potential earnout shares were forfeited as of December 31, 2022.300,000200,000150,000100,000~~

~~Global Gaming Acquisition~~

~~On June 30, 2021, the Company completed its acquisition of percent of equity of Global Gaming Enterprises, Inc., a Delaware corporation ("Global Gaming"), which holds % of the equity of each of Medios Electronicos y de Comunicacion, S.A.P.I de C.V. ("Aganar") and JuegaLotto, S.A. de C.V. ("JuegaLotto"). JuegaLotto is federally licensed by the Mexico regulatory authorities with jurisdiction over the ability to sell international lottery games in Mexico through an authorized federal gaming portal and is licensed for games of chance in other countries throughout Latin America. Aganar has been operating in the licensed Lottery market in Mexico since 2007 and is licensed to sell Mexican National Lottery draw games, instant win tickets, and other games of chance online~~

~~with access to a federally approved online casino and sportsbook gaming license and additionally issues a proprietary scratch lottery game in Mexico under the brand name Capalli. The opening balance of the acquirees have been included in our consolidated balance sheet since the date of the acquisition. Since the acquirees' financial statements were denominated in Mexican pesos, the exchange rate of pesos per dollar was used to translate the balances.1008022.0848~~

~~The net purchase price was allocated to the assets and liabilities acquired as per the table below. Goodwill represents the future economic benefits arising from other assets acquired that could not be individually identified and separately recognized. The fair values of the acquired intangible assets were determined using Level 3 inputs which were not observable in the market.~~

~~The total purchase price of $, consisting of cash of $ and shares of common stock of AutoLotto at $ per share. The total consideration transferred was approximately $, reflecting the purchase price, net of cash on hand at Global Gaming and the principal amount of certain loans acquired. The purchase price is for an % ownership interest and is therefore grossed up to $ to reflect the % minority interest in the acquirees. The purchase price was allocated to the identified tangible and intangible assets acquired based on their estimated fair values at the acquisition date as follows:10,989,69110,530,000687,4390.6710,055,2148013,215,84320~~

~~Cash $ 517,460 Accounts receivable, net 34,134 Accounts receivable - Other VAT (net) Prepaids 5,024 Property and equipment, net 2,440 Other assets, net 65,350 Intangible assets 8,590,000 Goodwill 4,940,643 Total assets $ 14,155,051 Accounts payable and other liabilities $(387,484) Director's Loan* Customer deposits (134,707) Related party loan (417,017)Total liabilities $(939,208) Total net assets of Acquirees $13,215,843~~

~~Goodwill recognized in connection with the acquisition - is primarily attributed to an anticipated growing lottery market in Mexico that is expected to be achieved from the integration of these Mexican entities. None of the goodwill is expected to be deductible for income tax purposes.~~

~~Following are details of the purchase price allocated to the intangible assets acquired.~~

~~Category Fair Value Customer relationships $ 410,000 Gaming licensees 4,020,000 Trade names and trademarks 2,540,000 Technology 1,620,000 Total Intangibles $8,590,000~~

~~S&MI Ltd. Acquisition~~

~~On September 30, 2024, the Company completed its acquisition of percent of equity of S&MI Ltd., an entity organized under the laws of the United Kingdom. SM&I provides a streaming and multimedia platform which incorporates subscriptions, billing, and white label capabilities. The platform is available in both web and mobile formats to support the monetization, distribution, and broadcast of media assets. The platforms support B2B consumer engagement and are also designed to service telecom companies in the global distribution of content to their customers. The opening balance of the acquiree have been included in our consolidated balance sheet since the date of the acquisition. Since the acquirees' financial statements were denominated in British Pounds Sterling, the exchange rate of GBP per dollar was used to translate the balances.1000.7616~~

~~The net purchase price has been initially allocated to the assets and liabilities acquired as per the table below. A valuation analysis will be completed and specific intangible assets will be identified and valued. Goodwill may also be identified if the future economic benefits arising from other assets acquired are not able to be individually identified and separately recognized as part of the valuation analysis. The fair values of acquired intangible assets were determined using Level 3 inputs which were not observable in the market.~~

~~The total purchase price of $ in an all-stock purchase. [See purchase agreement detail]. The purchase price was allocated to the identified tangible and intangible assets acquired based on their estimated fair values at the acquisition date as follows:1,000,000~~

~~Cash~~	~~$~~	~~0-~~
~~Trade Accounts receivable, net~~		~~124,928~~
~~Accounts receivable - Other~~		~~26,573~~
~~VAT (net)~~		~~8,079~~
~~Prepaid Expenses~~		~~16,165~~
~~Intangible assets~~		~~884,906~~
~~Total assets~~	~~$~~	~~1,060,651~~
~~Accounts payable and other liabilities~~	~~$~~	~~(151,817)~~
~~UK Loan (COVID support)~~		~~(23,796)~~
~~Director's Loan~~		

~~*~~		~~(558,632)~~
~~Total liabilities~~	~~$~~	~~(734,245)~~
~~Total net assets of Acquiree~~	~~$~~	~~326,406~~

~~- References~~

~~No definition available.~~

~~+ Details~~

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

~~- Definition~~

~~The entire disclosure for a business combination (or series of individually immaterial business combinations) completed during the period, including background, timing, and recognized assets and liabilities. The disclosure may include leverage buyout transactions (as applicable).~~

~~+ References~~

~~Reference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479907/805-20-50-5Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 805 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/805/tableOfContent~~

~~+ Details~~

~~Name:us-gaap_BusinessCombinationDisclosureTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration XML 85 R10.htm IDEA: XBRL DOCUMENT~~

~~Property and Equipment, net~~ ~~9 Months Ended~~
~~Sep. 30, 2024~~
~~Property, Plant and Equipment [Abstract]~~ ~~Property and Equipment, net~~
~~Note 4. Property and Equipment, net~~

~~**Property and equipment, net as of September 30, 2024 and December 31, 2023, consisted of the following:**~~

	~~September 30, 2024~~	~~December 31, 2023~~
~~Computers and equipment~~	~~$ 124,678~~	~~$ 124,199~~
~~Furniture and fixtures~~	~~16,898~~	~~16,898~~
~~Software~~	~~2,026,201~~	~~2,026,200~~
~~Property and equipment~~	~~2,167,777~~	~~2,167,297~~
~~Accumulated depreciation~~	~~(2,153,960)~~	~~(2,145,988)~~
~~Property and equipment, net~~	~~$13,817~~	~~$21,309~~

~~**Depreciation expense for the three months ended September 30, 2024 was $ and was $ for the three months ended September 30, 2023.**2,0957,772~~

~~- References~~

~~No definition available.~~

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

~~- Definition~~

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

~~+ References~~

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

~~+ Details~~
~~Name:us-gaap_PropertyPlantAndEquipmentDisclosureTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration XML 86 R11.htm IDEA: XBRL DOCUMENT~~
~~Prepaid Expenses~~ ~~9 Months Ended~~
~~Sep. 30, 2024~~
~~Prepaid Expenses~~ ~~Prepaid Expenses~~
~~Note 5. Prepaid Expenses~~

~~**Prepaid expenses consist primarily of advertising credits from two top tier media organizations that operate in the United States. The advertising credits were obtained in return for warrants, shares of common stock and shares of preferred stock. The agreements do not specify a time period for utilizing these credits and there is no requirement to provide cash or other consideration in connection with utilizing them. The balance can be utilized at any time at the mutual consent of the parties. The Company expects to begin utilizing these credits in the first quarter of 2025 and anticipates fully utilizing all of them by the end of 2025. Accordingly, they are presented as current assets.**~~

~~- References~~

~~No definition available.~~

~~+ Details~~
~~Name:LTRY_DisclosurePrepaidExpensesAbstract Namespace Prefix:LTRY_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~Prepaid expenses [Disclosure Text Block]~~

~~+ References~~

~~No definition available.~~

~~+ Details~~
~~Name:LTRY_PrepaidExpensesDisclosureTextBlock Namespace Prefix:LTRY_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration XML 87 R12.htm IDEA: XBRL DOCUMENT~~
~~Notes Receivable~~ ~~9 Months Ended~~
~~Sep. 30, 2024~~
~~Credit Loss [Abstract]~~ ~~Notes Receivable~~
~~Note 6. Notes Receivable~~

~~**On March 22, 2022, the Company entered into a -year secured promissory note agreement with a principal amount of $. The note bears simple interest at the rate of approximately % annually, due upon maturity of the note. The note is secured by all assets, accounts, and tangible and intangible property of the borrower and can be prepaid any time prior to its maturity date. As of September 30, 2024, the entire $ in principle was outstanding.**three2,000,0003.12,000,000~~