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Employer Identification No.)Â 5 Agiou Georgiou Str, Pilea, Thessaloniki, GreeceÂ 55438(Address of principal executive offices)Â (Zip Code)Â Registrantâ€™s telephone number:Â (312) 536-3102Â Securities registered under Section 12(b) of the Exchange Act:Â Title of each classÂ Name of each exchange on which registeredCommon Stock, par value $0.001The Nasdaq Capital MarketÂ Securities registered under Section 12(g) of the Exchange Act:Â Title of each classÂ Name of each exchange on which registeredÂ Check whether the Issuer (1) filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act during the past 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes â˜Â Â Â Â No â˜Â Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (Â§ 232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). Yes â˜Â Â Â Â No â˜Â Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definitions of â€œlarge accelerated filer,â€ â€œaccelerated filer,â€ â€œsmaller reporting companyâ€ and â€œemerging growth companyâ€ in Rule 12b-2 of the Exchange Act.Â Large accelerated filerâ˜Accelerated filerâ˜Non-accelerated filerâ˜Smaller reporting companyâ˜(Do not check if a smaller reporting company)Â Emerging growth companyâ˜Â If an emerging growth company, indicate by checkmark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. â˜Â Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes â˜Â Â Â Â No â˜Â Applicable only to Corporate Issuers:Â Indicate the number of shares outstanding of each of the issuerâ€™s classes of common stock, as of the latest practicable date: 23,346,049 as of November 14, 2024.Â Â Â Â TABLEÂ OF CONTENTSÂ PART IItem 1.Condensed Consolidated Financial Statements (Unaudited).3Â Item 2.Managementâ€™s Discussion and Analysis of Financial Condition and Results of Operations.40Â Item 3.Quantitative and Qualitative Disclosures about Market Risk.51Â Â Â Â Â Item 4.Controls and Procedures.Â 51Â Â PART IIÂ Item 1.Legal Proceedings.53Â Item 1A.Risk Factors.53Â Item 2.Unregistered Sales of Equity Securities and Use of Proceeds 53Â Item 3.Defaults Upon Senior Securities.53Item 4.Mine Safety Disclosures.53Item 5.Other Information.53Â Item 6.Exhibits.54Â SIGNATURESÂ 55Â Â 2Table of ContentsÂ COSMOS HEALTH INC.CONDENSED CONSOLIDATED BALANCE SHEETSÂ Â Â Â Â Â Â September 30,2024Â Â December 31,2023Â Â Â Â (Unaudited)Â Â Â Â ASSETSÂ Â Â Â Â Â Â CURRENT ASSETS:Â Â Â Â Â Â Cash and cash equivalentsÂ $3,314,845Â Â $3,833,195Â Accounts receivable, netÂ Â 17,484,240Â Â Â 19,759,254Â Accounts receivable - related partyÂ Â 1,285,743Â Â Â 1,099,098Â Marketable securitiesÂ Â 22,808Â Â Â 20,075Â InventoryÂ Â 4,885,015Â Â Â 4,789,054Â Loans receivableÂ Â 491,897Â Â Â 411,858Â Loans receivable - related partyÂ Â 445,800Â Â Â 442,480Â Prepaid expenses and other current assetsÂ Â 1,914,881Â Â Â 1,811,911Â Prepaid expenses and other current assets - related partyÂ Â 6,393,642Â Â Â 4,440,855Â Â Â Â Â Â Â Â Â Â TOTAL CURRENT ASSETSÂ Â 36,238,871Â Â Â 36,607,780Â Â Â Â Â Â Â Â Â Â Property and equipment, netÂ Â 10,575,928Â Â Â 10,455,499Â Goodwill and intangible assets, netÂ Â 7,746,761Â Â Â 7,684,183Â Loans receivable - long term portionÂ Â 3,225,879Â Â Â 3,509,200Â Loans receivable - related party - long termÂ Â 3,234,604Â Â Â 3,539,840Â Operating lease right-of-use assetÂ Â 710,711Â Â Â 1,131,552Â Financing lease right-of-use assetÂ Â 22,343Â Â Â 28,790Â Advances for building's acquisitionÂ Â 2,000,020Â Â Â 2,000,020Â Other assetsÂ Â 764,865Â Â Â 1,057,947Â Â Â Â Â Â Â Â Â Â TOTAL ASSETSÂ $64,519,982Â Â $66,014,811Â Â Â Â Â Â Â Â Â Â LIABILITIES, MEZZANINE EQUITY AND STOCKHOLDERS' EQUITYÂ Â Â Â Â Â Â Â Â CURRENT LIABILITIES:Â Â Â Â Â Â Â Â Accounts payable and accrued expensesÂ $11,605,255Â Â Â 11,911,978Â Accounts payable and accrued expenses - related partyÂ Â 1,027,327Â Â Â 231,564Â Accrued interestÂ Â 185,561Â Â Â 166,348Â Lines of creditÂ Â 5,989,425Â Â Â 6,630,273Â Notes payableÂ Â 1,622,349Â Â Â 1,570,886Â Notes payable - related partyÂ Â 11,368Â Â Â 11,283Â Loans payable - related partyÂ Â 21,158Â Â Â 13,257Â Operating lease liability, current portionÂ Â 241,422Â Â Â 285,563Â Financing lease liability, current portionÂ Â 18,888Â Â Â 27,222Â Other current liabilitiesÂ Â 4,488,465Â Â Â 3,474,096Â Â Â Â Â Â Â Â Â Â TOTAL CURRENT LIABILITIESÂ Â 25,211,218Â Â Â 24,322,470Â Â Â Â Â Â Â Â Â Â Share settled debt obligationÂ Â -Â Â Â -Â Notes payable - long term portionÂ Â 2,645,623Â Â Â 3,035,341Â Operating lease liability, net of current portionÂ Â 468,157Â Â Â 844,866Â Financing lease liability, net of current portionÂ Â 5,845Â Â Â 5,261Â Other liabilitiesÂ Â 1,212,540Â Â Â 1,763,845Â TOTAL LIABILITIESÂ Â 29,543,383Â Â Â 29,971,783Â Â Â Â Â Â Â Â Â Â Commitments and Contingencies (see Note 14)Â Â -Â Â Â -Â Â Â Â Â Â Â Â Â Â STOCKHOLDERS' EQUITY:Â Â Â Â Â Â Â Â Common stock, $0.001 par value; 300,000,000 shares authorized; 23,346,023 and 15,982,472 shares issued and 23,259,526 and 15,895,975 outstanding as of September 30, 2024 and December 31, 2023, respectivelyÂ Â 23,346Â Â Â 15,983Â Additional paid-in capitalÂ Â 140,797,456Â Â Â 129,008,301Â Subscription receivableÂ Â (20)Â Â (20)Treasury stock, at cost, 86,497 shares as of September 30, 2024 and December 31, 2023Â Â (917,159)Â Â (917,159)Accumulated deficitÂ Â (104,479,192)Â Â (91,644,233)Accumulated other comprehensive lossÂ Â (447,832)Â Â (419,844)Â Â Â Â Â Â Â Â Â Â TOTAL STOCKHOLDERS' EQUITYÂ Â 34,976,599Â Â Â 36,043,028Â Â Â Â Â Â Â Â Â Â TOTAL LIABILITIES AND STOCKHOLDERS' EQUITYÂ $64,519,982Â Â $66,014,811Â Â The accompanying notes are an integral part of these unaudited condensed consolidated financial statements.Â Â 3Table of ContentsÂ COSMOS HEALTH INC.UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS AND COMPREHENSIVE LOSSÂ Â Â Â Three Months EndedSeptember 30,Â Â Nine Months EndedSeptember 30,Â Â Â 2024Â Â 2023Â Â 2024Â Â 2023Â Â Â Â Â Â Â Â Â Â REVENUEÂ Â $12,411,048Â Â Â $12,823,797Â Â $40,202,238Â Â $37,537,003Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â COST OF GOODS SOLDÂ Â 11,204,186Â Â Â 11,609,039Â Â Â 36,894,502Â Â Â 34,418,334Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â GROSS PROFITÂ Â 1,206,862Â Â Â 1,214,758Â Â Â 3,307,736Â Â Â 3,118,669Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â OPERATING EXPENSESÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Â General and administrative expensesÂ Â 1,782,957Â Â Â 2,573,414Â Â Â 4,591,620Â Â Â 6,662,579Â Salaries and wagesÂ Â 1,317,782Â Â Â 1,252,680Â Â Â 4,030,823Â Â Â 3,279,803Â Sales and marketing expensesÂ Â 41,848Â Â Â 157,435Â Â Â 326,291Â Â Â 942,759Â Depreciation and amortization expenseÂ Â 304,139Â Â Â 248,530Â Â Â 937,000Â Â Â 478,466Â TOTAL OPERATING EXPENSESÂ Â 3,446,726Â Â Â 4,232,059Â Â Â 9,885,734Â Â Â 11,363,607Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â LOSS FROM OPERATIONSÂ Â (2,239,864)Â Â (3,017,301)Â Â (6,577,998)Â Â (8,244,938)Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â OTHER INCOME (EXPENSE)Â Â Â Â Â Â Â Â Â Â Â Â Â Â Other income (expense), netÂ Â (1,921)Â Â 14,404Â Â Â 160,598Â Â Â (14,330)Interest expenseÂ Â (181,429)Â Â (151,274)Â Â (692,547)Â Â (529,782)Interest incomeÂ Â 101,236Â Â Â 110,596Â Â Â 309,031Â Â Â 555,281Â Gain on equity investments, netÂ Â 428Â Â Â (1,093)Â Â 2,518Â Â Â 2,876Â Gain on extinguishment of debtÂ Â -Â Â Â 706Â Â Â -Â Â Â 1,911,476Â Change in fair value of derivative liabilityÂ Â -Â Â Â -Â Â Â -Â Â Â 3,384Â Bargain purchase gainÂ Â -Â Â Â -Â Â Â -Â Â Â 1,633,842Â Foreign currency transaction, netÂ Â 139,016Â Â Â (371,115)Â Â 158,463Â Â Â (108,406)TOTAL OTHER INCOME (EXPENSE), NETÂ Â 57,330Â Â Â (397,776)Â Â (61,937)Â Â 3,454,341Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â LOSS BEFORE INCOME TAXESÂ Â (2,182,534)Â Â (3,415,077)Â Â (6,639,935)Â Â (4,790,597)Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â INCOME TAX EXPENSEÂ Â -Â Â Â 65,873Â Â Â -Â Â Â -Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â

netÂ -Â Â Â -Â Â Â -Â Â Â -Â Â Â -Â Â Â -Â Â Â -Â Â Â -Â Â Â (890,645)Â Â (890,645)Proceeds from sale of common stock, net of financing fees of $442,870Â Â -Â Â Â -Â Â Â 2,116,936Â Â Â 2,117Â Â Â 4,804,921Â Â Â (49,892)Â Â -Â Â Â -Â Â Â -Â Â Â -Â Â Â -Â Â Â 4,757,146Â Repurchase of treasury stockÂ Â -Â Â Â -Â Â Â -Â Â Â -Â Â Â -Â Â Â -Â Â Â 71,000Â Â Â (100,251)Â Â Â Â Â Â Â Â Â Â (100,251)Stock-based compensation Â Â -Â Â Â -Â Â Â -Â Â Â -Â Â Â 109,636Â Â Â -Â Â Â -Â Â Â -Â Â Â -Â Â Â -Â Â Â -Â Â Â 109,636Â Deemed dividendÂ Â -Â Â Â -Â Â Â -Â Â Â -Â Â Â 15,053Â Â Â -Â Â Â -Â Â Â -Â Â Â (15,053)Â Â -Â Â Â -Â Net lossÂ 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 (3,349,204)Â Â -Â Â Â (3,349,204)Balance at September 30, 2023Â Â -Â Â Â 372,414Â Â Â 13,068,693Â Â Â 13,069Â Â Â 117,791,721Â Â Â (50,000)Â Â 86,497Â Â Â (916,958)Â Â (71,038,463)Â Â (1,603,629)Â Â 44,195,740Â Â Â 5Table of ContentsÂ Â Â Preferred StockÂ Â Common Stock Â Â Additional Â Â Â Â Treasury StockÂ Â Â Â OtherÂ Â TotalÂ Â Â No. of SharesÂ Â ValueÂ Â No. of SharesÂ Â ValueÂ Â No. of SharesÂ Â ValueÂ Â Paid-in CapitalÂ Â SubscriptionReceivable Â Â No. of SharesÂ Â ValueÂ Â AccumulatedDeficitÂ Â ComprehensiveLossÂ Â Stockholders'EquityÂ Â Â Â Â Â Â Â Â Â Â

assumed was based upon managementâ€™s estimates assisted by an independent third-party valuation firm. The fixed assets of Cana (which included land, building & machinery) were valued as of December 31, 2022 and the Company believes that nothing has materially changed between such date and the acquisition date (June 30, 2023). The following table summarizes the preliminary allocation of purchase price of the acquisition:Â Consideration Â Â Â CashÂ $5,331,120Â Fair value of common stock issuedÂ Â 138,667Â Fair value of total consideration transferredÂ $5,469,787Â Â Â Â Â Â Recognized amounts of identifiable assets acquiredÂ Â Â Â Financial assetsÂ $1,796,911Â InventoryÂ Â 297,340Â Property, plant and equipmentÂ Â 7,488,818Â Identifiable intangible assetsÂ Â 562,200Â Financial liabilitiesÂ Â (3,235,233)Total identifiable net assetsÂ $6,910,036Â Â Â Â Â Â Bargain purchase gainÂ $1,440,249Â Â Revenue for the 9 - month period ended September 30, 2024Â $549,567Â LossÂ for the 9 - month period ended September 30, 2024Â $(1,674,785)Â Â 10Table of ContentsÂ COSMOS HEALTH INC.Notes to Unaudited Condensed Consolidated Financial StatementsSeptember 30, 2024Â During the prior year period, Cana had minimal operations as it was in financial difficulties and seeking for an investor. Â Basis of Financial Statement PresentationÂ The accompanying unaudited condensed consolidated financial statements have been prepared in accordance with U.S. GAAP.Â Principles of ConsolidationÂ Our consolidated accounts include our accounts and the accounts of our wholly owned subsidiaries, SkyPharm S.A., Decahedron Ltd., Cosmofarm S.A., Cana Laboratories Holdings (Cyprus) Limited and ZipDoctor Inc. The Groupâ€™s financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (â€œUS GAAPâ€). The consolidated financial statements reflect the consolidation of all entities in which the Company has control, as determined by the ability to direct the activities that significantly affect the entitiesâ€™ economic performance. All significant intercompany balances and transactions have been eliminated.Â Transactions in and Translations of Foreign CurrencyÂ The functional currency for the Greek subsidiaries of the Company (CANA Laboratories, Cosmofarm S.A. and SkyPharm SA) is Euro (â‚¬) and for the UK subsidiary (Decahedron Ltd) is GBP (Â£). ZipDoctor Inc. is a U.S. based entity. As a result, the financial statements of the subsidiaries (except for ZipDoctor Inc.) have been translated from the local currency into U.S. dollars using (i) year-end exchange rates for balance sheet accounts, and (ii) average exchange rates for the reporting period for all income statements accounts. Foreign currency translations gains and losses are reported as a separate component of the condensed consolidated statements of changes in stockholdersâ€™ equity and mezzanine equity. Â Use of EstimatesÂ The preparation of the consolidated financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. Â The Effects of War in the UkraineÂ On February 24, 2022, Russian forces launched significant military action against Ukraine. There continues to be sustained conflict and disruption in the region, which is expected to endure for the foreseeable future. We do not conduct any commercial transactions with either Ukraine or Russia and the Company and, as such, is not aware of any specific event or circumstance that would require an update to its estimates or judgments or a revision of the carrying value of its assets or liabilities as of the date of issuance of this Quarterly Report on Form 10-Q. Such political issues and conflicts could have a material adverse effect on our results of operations and financial condition if they escalate in areas in which we do business. In addition, changes in and adverse actions by governments in foreign markets in which we do business could have a material adverse effect on our results of operations and financial condition.Â Â 11Table of ContentsÂ COSMOS HEALTH INC.Notes to Unaudited Condensed Consolidated Financial StatementsSeptember 30, 2024Â Credit LossesÂ In June 2016, the FASB issued ASU 2016-13, Financial Instrumentsâ€“Credit Losses (Topic 326): Measurement of Credit Losses of Financial Instruments, which amends the requirement on the measurement and recognition of expected credit losses for financial assets held. Furthermore, amendments ASU 2019-10 and ASU 2019-11 provided additional clarification for implementing ASU 2016-13. ASU 2016-13 is effective for the Company beginning January 1, 2023, with early adoption permitted. The Company adopted the standard on January 1, 2023, and the standard did not have a material impact on the Companyâ€™s consolidated financial statements and related disclosures. The Company is exposed to credit losses primarily through sales to its customers and the loans that it has provided. The Company assesses each customerâ€™s/ borrowerâ€™s ability to pay, and a credit loss estimate by conducting a credit review which includes consideration of established credit rating, or an internal assessment of the customerâ€™s creditworthiness based on an analysis of their payment history when a credit rating is not available. The Company monitors credit exposure through active review of customer balances. The Companyâ€™s expected loss methodology for accounts receivable is developed through consideration of factors including, but not limited to, historical collection experience, current customer credit ratings, current customer financial condition, current and future economic and market conditions, and age of the receivables. More specifically, the Company assesses a number of customers with significant long outstanding balances on an individual basis, applying different credit loss percentages to them, and subsequently summarizes the ones not included in the individual analysis, groups them based on their rating (decided based on the factors described above) and applies specific credit loss percentages to each group. The Company has elected to follow the simplified ECL approach. The charges related to credit losses are included in â€œGeneral and administrative expensesâ€ and are recorded in the period that the outstanding receivables are determined to be doubtful. Account balances are written-off against the allowance when they are deemed uncollectible.Â Cash and Cash EquivalentsÂ For purposes of the statement of cash flows, the Company considers all highly liquid investments purchased with an original maturity of three months or less to be cash equivalents. Â The Company maintains bank accounts in the United States denominated in U.S. Dollars, in Greece denominated in Euros, U.S. Dollars and Great Britain Pounds (British Pounds Sterling), and in Bulgaria denominated in Euros. The Company also maintains bank accounts in the United Kingdom, denominated in Euros and Great Britain Pounds (British Pounds Sterling).Â Accounts Receivable, netÂ Accounts receivable are stated at their net realizable value. The allowance for doubtful accounts against gross accounts receivable, prepaid expenses and other current assets and other assets reflects the best estimate of probable losses inherent in the receivablesâ€™ portfolio determined on the basis of historical experience, specific allowances for known troubled accounts and other currently available information. As of September 30, 2024 and December 31, 2023, the Companyâ€™s allowance for doubtful accounts was $19,905,776 and $19,686,091, respectively. Below is the summary of changes in the allowance for doubtful accounts:Â Â Â September 30,2024 Â Â Â Â Â Â Balance as of January 1st, 2024 Â $19,686,091Â Provisions for credit losses Â Â -Â Write-offs Â Â 250,971Â Foreign exchange adjustmentsÂ Â Â Â Other adjustmentsÂ Â (31,286)Balance as of September 30, 2024Â $19,905,776Â Â Tax ReceivablesÂ The Company pays Value Added Tax (â€œVATâ€) or similar taxes (â€œinput VATâ€), income taxes, and other taxes within the normal course of its business in most of the countries in which it operates related to the procurement of merchandise and/or services it acquires and/or on sales and taxable income. The Company also collects VAT or similar taxes on behalf of the government (â€œoutput VATâ€) for merchandise and/or services it sells. If the output VAT exceeds the input VAT, this creates a VAT payable to the government. If the input VAT exceeds the output VAT, this creates a VAT receivable from the government. The VAT tax return is filed on a monthly basis offsetting the payables against the receivables. In observance of EU regulations for intra-EU cross-border sales, our subsidiaries in Greece, SkyPharm and Cosmofarm, do not charge VAT for sales to wholesale drug distributors registered in other European Union member states. As of September 30, 2024 and December 31, 2023, the Company had a VAT net receivable balance of $322,576 and $187,512 respectively, recorded in the consolidated balance sheet as prepaid expenses and other current assets and accounts payable and accrued expenses, respectively.Â Â 12Table of ContentsÂ COSMOS HEALTH INC.Notes to Unaudited Condensed Consolidated Financial StatementsSeptember 30, 2024Â Inventory Â Inventory is stated at the lower-of-cost or net realizable value using the weighted average method. Inventory consists primarily of finished goods and packaging materials, i.e., packaged pharmaceutical products and the wrappers and containers they are sold in. A periodic inventory system is maintained by 100% count. Inventory is replaced periodically to maintain the optimum stock on hand available for immediate shipment.Â The Company writes down inventories to net realizable value based on physical condition, expiration date, and current market conditions, as well as forecasted demand. The Companyâ€™s inventories are not highly susceptible to obsolescence. Many of the Companyâ€™s inventory items are eligible for return to our suppliers when pre-agreed product requirements, including, but not limited to, physical condition and expiration date, are not met. No significant judgments have been applied in estimating the selling price of our inventory.Â Property and Equipment, net Â Property and equipment are stated at cost, less accumulated depreciation. Depreciation is calculated on a straight-line basis over the useful lives (except for leasehold improvements which are depreciated over the lesser of the lease term or the useful life) of the assets as follows:Â Â EstimatedUseful LifeLeasehold improvements and technical worksÂ Lesser of lease term or 25 yearsBuildingsÂ Â 25-30 yearsÂ VehiclesÂ 6 yearsMachineryÂ 20 yearsFurniture, fixtures and equipmentÂ 5â€“10 yearsÂ Computers and softwareÂ 3-5 yearsÂ Depreciation expense was $89,694 and $124,910 for the three months ended September 30, 2024 and 2023, respectively and $306,126 and $237,479 for the nine months ended September 30, 2024 and 2023, respectively.Â Property and Equipment additionsÂ Property and Equipment additions are recognized as assets when it is probable that future economic benefits associated with the asset will flow to the entity and the cost of the asset can be measured reliably. Additions are initially measured at cost, which includes all costs directly attributable to bringing the asset to its working condition and location for its intended use. This may include purchase price, freight, installation, and any directly attributable professional fees. They are capitalized if their cost exceeds a certain threshold. The threshold is determined based on materiality considerations. Costs below the threshold are typically expensed as incurred. After initial recognition, additions are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is calculated systematically over the estimated useful life of the asset. They are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If the carrying amount exceeds the recoverable amount, an impairment loss is recognized, and the carrying amount of the asset is adjusted accordingly. Borrowing costs directly attributable to the acquisition, construction, or production of qualifying assets, including Property and Equipment additions, are capitalized as part of the cost of those assets. Â Â 13Table of ContentsÂ COSMOS HEALTH INC.Notes to Unaudited Condensed Consolidated Financial StatementsSeptember 30, 2024Â Goodwill and Intangibles, netÂ The Company periodically reviews the carrying value of intangible assets not subject to amortization, including goodwill, to determine whether impairment may exist. Goodwill and certain intangible assets are assessed annually, or when certain triggering events occur, for impairment using fair value measurement techniques. These events could include a significant change in the business climate, legal factors, a decline in operating performance, competition, sale or disposition of a significant portion of the business, or other factors. First, under step 0, we determine whether it is more likely than not that the fair value of the reporting unit is less than the carrying amount. Following, if step 0 fails, goodwill impairment is determined using a two-step process. The first step of the goodwill impairment test is used to identify potential impairment by comparing the fair value of a reporting unit with its carrying amount, including goodwill. The Company uses level 3 inputs and a discounted cash flow methodology to estimate the fair value of a reporting unit. A discounted cash flow analysis requires one to make various judgmental assumptions including assumptions about future cash flows, growth rates, and discount rates. The assumptions about future cash flows and growth rates are based on the Companyâ€™s budget and long-term plans. Discount rate assumptions are based on an assessment of the risk inherent in the respective reporting units. If the fair value of a reporting unit exceeds its carrying amount, goodwill of the reporting unit is considered not impaired and the second step of the impairment test is unnecessary. If the carrying amount of a reporting unit exceeds its fair value, the second step of the goodwill impairment test is performed to measure the amount of impairment loss, if any. The second step of the goodwill impairment test compares the implied fair value of the reporting unitâ€™s goodwill with the carrying amount of that goodwill. If the carrying amount of the reporting unitâ€™s goodwill exceeds the implied fair value of that goodwill, an impairment loss is recognized in an amount equal to that excess. The implied fair value of goodwill is determined in the same manner as the amount of goodwill recognized in a business combination. That is, the fair value of the reporting unit is allocated to all of the assets and liabilities of that unit (including any unrecognized intangible assets) as if the reporting unit had been acquired in a business combination and the fair value of the reporting unit was the purchase price paid to acquire the reporting unit. Â On December 19, 2018, as a result of the acquisition of Cosmofarm, the Company recorded $49,697 of goodwill. Â Intangible assets with definite useful lives are recorded on the basis of cost and are amortized on a straight-line basis over their estimated useful lives. The Company uses a useful life of 5 years for an import/export license and a useful life of 10 years for the pharmaceutical and nutraceutical products licenses included in Note 4 as â€œLicensesâ€. A useful life of 10 years is also used for the platforms included in Note 4 as â€œSoftwareâ€ and the customer bases. The Company evaluates the remaining useful life of intangible assets annually to determine whether events and circumstances warrant a revision to the remaining amortization period. If the estimate of the intangible assetâ€™s remaining useful life is changed, the remaining carrying amount of the intangible asset will be amortized prospectively over that revised remaining useful life. As of September 30, 2024 and December 31, 2023, no revision to the remaining amortization period of the intangible assets was made.Â Amortization expense was $196,183 and $88,168 for the three months ended September 30, 2024 and 2023, respectively and $579,556 and $138,438 for the nine months ended September 30, 2024 and 2023, respectively.Â Impairment of Long-Lived AssetsÂ In accordance with ASC 360-10, Long-lived Assets, property and equipment and intangible assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of long-lived assets to be held and used is measured by a comparison of the carrying amount of an asset to the estimated undiscounted future cash flows expected to be generated by the asset. If the carrying amount of an asset exceeds its estimated undiscounted future cash flows, an impairment charge is recognized by the amount by which the carrying amount of the asset exceeds the fair value of the assets. Fair value is generally determined using the assetâ€™s expected future discounted cash flows or market value, if readily determinable. Â Â 14Table of ContentsÂ COSMOS HEALTH INC.Notes to Unaudited Condensed Consolidated Financial StatementsSeptember 30, 2024Â Â Equity Method InvestmentÂ For those investments in common stock or in-substance common stock in which the Company has the ability to exercise significant influence over the operating and financial policies of the investee, the investment is accounted for under the equity method. The Company records its share in the earnings of the investee and is included in â€œEquity earnings of affiliateâ€ in the consolidated statement of operations. The Company assesses its investment for other-than-temporary impairment when events or changes in circumstances indicate that the carrying amount of the investment might not be recoverable and recognizes an impairment loss to adjust the investment to its then current fair value.Â Investments in Equity SecuritiesÂ Investments in equity securities are accounted for at fair value with changes in fair value recognized in net income (loss). Equity securities are classified as short-term or long-term based on the nature of the securities and their availability to meet current operating requirements. Equity securities that are readily available for sale in current operations are reported as a component of current assets on the accompanying consolidated balance sheets. Equity securities that are not considered available for use in current operations would be reported as a component of long-term assets on the accompanying consolidated balance sheets. For equity securities with no readily determinable fair value, the Company elects a measurement alternative to fair value. Under this alternative, the Company measures the investments at cost, less any impairment, and adjusted for changes resulting from observable price changes in transactions for identical or similar investments of the investee. The election to use the measurement alternative is made for each eligible investment. Â As of September 30, 2024, investments consisted of 16,666 shares which traded at a closing price of $0.75 per share or value of $12,416 of National Bank of Greece. Additionally, the Company has $7,665 in equity securities of Pancreta Bank, which are revalued annually. Â Fair Value MeasurementÂ The Company applies ASC 820, Fair Value Measurements and Disclosures, (â€œASC 820â€), for assets and liabilities measured at fair value on a recurring basis. ASC 820 establishes a common definition for fair value to be applied to existing generally accepted accounting principles that require the use of fair value measurements establishes a framework for measuring fair value and expands disclosure about such fair value measurements. Â ASC 820 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Additionally, ASC 820 requires the use of valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs. These inputs are prioritized below:Â Level 1:Â Observable inputs such as quoted prices (unadjusted)Â in active markets for identical assets or liabilities.Â Level 2:Â Inputs other than quoted prices that are observable, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets and quoted prices for identical or similar assets or liabilities in markets that are not active.Â Level 3:Â Unobservable inputs in which little or no market data exists, therefore developed using estimates and assumptions developed by us, which reflect those that a market participant would use.Â In addition, ASC 825-10-25, Fair Value Option, (â€œASC 825-10-25â€), expands opportunities to use fair value measurements in financial reporting and permits entities to choose to measure many financial instruments and certain other items at fair value. The Company did not elect the fair value options for any of its qualifying financial instruments.Â Â 15Table of ContentsÂ COSMOS HEALTH INC.Notes to Unaudited Condensed Consolidated Financial StatementsSeptember 30, 2024Â Our financials also included the following financial instruments as of September 30, 2024 and December 31, 2023: cash, accounts receivable, inventory, prepaid expenses, loans receivable, accounts payable, notes payable and lines of credit. Except for the loans receivable which carry fixed interest rates, the carrying value of the remaining instruments, approximates fair value due to their short-term nature.Â Customer AdvancesÂ The Company receives prepayments from certain customers for pharmaceutical products prior to those customers taking possession of the Companyâ€™s products. The Company records these receipts as current liabilities until it has

met all the criteria for recognition of revenue including passing control of the products to its customer, at such point, the Company will reduce the customerÂ advances balance and credit the Companyâ€™s revenues.Â Revenue RecognitionÂ In accordance with ASC Topic 606,Â Revenue from Contracts with CustomersÂ (â€œASC 606â€), the Company uses a five-step model for recognizing revenue by applying the following steps: Â Â 1)Identification of the Contract: The Company identifies a contract with a customer when it enters into an agreement that creates enforceable rights and obligations.Â 2)Identification of Performance Obligations: The Company identifies distinct performance obligations within each contract, which represent promises to transfer goods or services to the customer.Â 3)Determination of Transaction Price: The Company determines the transaction price, which represents the amount of consideration to which it expects to be entitled in exchange for transferring promised goods or services to the customer, excluding any amounts collected on behalf of third parties.Â 4)Allocation of Transaction Price: The Company allocates the transaction price to each distinct performance obligation based on its standalone selling price. If the standalone selling price is not observable, the Company estimates it using an appropriate method.Â 5)Recognition of Revenue: Revenue is recognized when (or as) the Company satisfies a performance obligation by transferring a promised good or service to the customer. This typically occurs at a point in time or over time, depending on the nature of the performance obligation.Â Wholesale revenue and sales of own branded nutraceutical and pharmaceutical productsÂ The Company has contracts or signed partnership forms (usual in the wholesale sector of the pharma industry) with its customers, stipulating enforceable rights and obligations. The Company is responsible for transferring the goods to the customerâ€™s location, which represents its sole performance obligation. Thus, the transaction price, which is predetermined in most of the products sold, is exclusively allocated to this performance obligation. Revenue is recognized at a single point in time, which is upon issuance of the corresponding sales invoice. The Company has assessed the impact of the items invoiced but not delivered to the customerâ€™s location as of December 31, 2023 and September 30, 2024, and deemed that it had no material effect. Â Pharma manufacturingÂ The Company has active contracts with its customers, stipulating enforceable rights and obligations. The Company is responsible for the manufacturing and the packaging of specific products assigned by its customers, which represents its performance obligations to which the Company allocates the transaction price determined. The customers are responsible for providing the raw materials to the Company. Revenue is recognized over a period of time, which is during the production and packaging period of the respective products. As of September 30, 2024, there were no products or batches of products for which the production or packaging phase was in progress. Â Â 16Table of ContentsÂ COSMOS HEALTH INC.Notes to Unaudited Condensed Consolidated Financial StatementsSeptember 30, 2024Â Medihelm SA Â Commencing from January 1, 2023, and pursuant to the agreement with Medihelm, the exclusive distributor of the Companyâ€™s own proprietary line of nutraceuticals, the Company considers the transaction price to be variable and records an estimate of the transaction price, subject to the constraint for variable consideration. The Company is basing the change in transaction price with the exclusive distributor through assessment of significant overdue receivables from the exclusive distributor, which the Company reassesses each reporting period. Through this assessment, the Company applied the â€œexpected valueâ€ model under ASC 606-10-32-5 and had applied specific constraints to revenue due from the customer at the end of each reporting period. Following the application of the â€œexpected valueâ€ model, the Company had deferred an amount of $397,000Â and recorded it against the sales to Medihelm for the twelve months ended December 31, 2023. However, the Company assessed once more the trading relationship with Medihelm SA at year end and since no significant receipts had taken place up to the issuance of the report, the Company recorded an allowance for the total receivable amount not received up to the issuance date. More specifically a cumulative reserve of $12,655,615 was applied, leaving a receivable of $532,704 due from Medihelm SA, as of December 31, 2023. The Company does not consider that new sales to Medihelm SA or sales to any other customer include a variable component as of September 30, 2024 and has limited such sales to the minimum required.Â Stock-based Compensation Â The Company records stock-based compensation in accordance with ASC 718, Stock Compensation (â€œASC 718â€) and Staff Accounting Bulletin No. 107 (â€œSAB 107â€) regarding its interpretation of ASC 718. ASC 718 requires the fair value of all stock-based employee compensation awarded to employees to be recorded as an expense over the related requisite service period. The Company values any employee or non-employee stock-based compensation at fair value using the Black-Scholes Option Pricing Model.Â The Company accounts for non-employee share-based awards in accordance with the measurement and recognition criteria of ASU 2018-07, â€œCompensation-Stock Compensation-Improvements to Nonemployee Share-Based Payment Accounting.â€Â Income TaxesÂ The Company accounts for income taxes under the asset and liability method, as required by the accounting standard for income taxes ASC 740. Under this method, deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax basis, as well as net operating loss carryforwards. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. 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. Â The Company is liable for income taxes in Greece and the United Kingdom The corporate income tax rate is 22% in Greece and 25% in the United Kingdom. Losses may also be subject to limitation under certain rules regarding change of ownership. Â We regularly review deferred tax assets to assess their potential realization and establish a valuation allowance for portions of such assets to reduce the carrying value if we do not consider it to be more likely than not that the deferred tax assets will be realized. Our review includes evaluating both positive (e.g., sources of taxable income) and negative (e.g., recent historical losses) evidence that could impact the realizability of our deferred tax assets. At September 30, 2024, we believe our United Kingdom and Greece deferred tax assets will not be realized, as such, we did not record a reversal on the full valuation approach we followed during the year ended December 31, 2023.Â LeasesÂ The Company accounts for leases in accordance with ASC 842. For all leases, the Company recognizes a right-of-use (ROU) asset and a lease liability on the balance sheet. The ROU asset represents the Company's right to use the underlying asset for the lease term, and the lease liability represents the obligation to make lease payments arising from the lease, both measured at the present value of future lease payments. Lease payments are recognized as an operating expense on a straight-line basis over the lease term. The interest on the lease liability and the amortization of the ROU asset are recognized separately in the income statement. Initial direct costs incurred by the Company in negotiating and securing leases are capitalized and amortized over the lease term on a straight-line basis. The assets and liabilities from operating and finance leases are recognized at the commencement date based on the present value of remaining lease payments over the lease term using the Companyâ€™s secured incremental borrowing rates or implicit rates, when readily determinable. Short-term leases, which have an initial term of 12 months or less, are not recorded on the balance sheet. The Companyâ€™s operating leases do not provide an implicit rate that can readily be determined. Therefore, we use a discount rate based on our incremental borrowing rate, which is determined using the average interest rate of our long-term debt on the date of inception.Â Â Â 17Table of ContentsÂ COSMOS HEALTH INC.Notes to Unaudited Condensed Consolidated Financial StatementsSeptember 30, 2024Â Retirement and Termination BenefitsÂ Under Greek labor law, employees are entitled to lump-sum compensation in the event of termination or retirement. The amount depends on the employeeâ€™s work experience and remuneration as of the day of termination or retirement. If an employee remains with the company until full-benefit retirement, the employee is entitled to a lump-sum equal to 40% of the compensation to be received if the employee were to be dismissed on the same day. The Company periodically reviews the uncertainties and judgments related to the application of the relevant labor law regulations to determine retirement and termination benefits obligations of its Greek subsidiaries. The Company has evaluated the impact of these regulations and has identified a potential retirement and termination benefits liability. The amount of the liability as of September 30, 2024 and December 31, 2023, was $395,698 and $408,665, respectively, and has been recorded as a long-term liability within the consolidated balance sheets. Â Basic and Diluted Net Loss per Common ShareÂ Basic income per share is calculated by dividing the income available to common stockholders by the weighted average number of shares of common stock outstanding during the period. Diluted income per share is calculated by dividing income available to common stockholders by the weighted average number of common shares outstanding for the period and, when dilutive, potential shares from stock options and warrants to purchase common stock, using the treasury stock method. In accordance with ASC 260, Earnings Per Share, the following table reconciles basic shares outstanding to fully diluted shares outstanding.Â Â Â September 30,2024Â Â September 30,2023Â Weighted average number of common shares outstanding BasicÂ Â 17,724,305Â Â Â 11,346,071Â Potentially dilutive common stock equivalentsÂ Â -Â Â Â -Â Weighted average number of common and equivalent shares outstanding â€“ DilutedÂ Â 17,724,305Â Â Â 11,346,071Â Â The following table summarizes potential common shares that were excluded as their effect is anti-dilutive:Â Â Â September 30, 2024Â Â September 30, 2023Â WarrantsÂ Â 13,432,507Â Â Â 6,124,412Â TotalÂ Â 13,432,507Â Â Â 6,124,412Â Â Common stock equivalents are included in the diluted income per share calculation only when option exercise prices are lower than the average market price of the common shares for the period presented.Â Â 18Table of ContentsÂ COSMOS HEALTH INC.Notes to Unaudited Condensed Consolidated Financial StatementsSeptember 30, 2024Â In March 2022, the FASB issued ASU 2022-02, Troubled Debt Restructurings and Vintage Disclosures. This ASU eliminates the accounting guidance for troubled debt restructurings by creditors that have adopted ASU 2016-13, Measurement of Credit Losses on Financial Instruments, which was adopted on January 1, 2020. The adoption of ASU 2016-13 did not have a material impact on the Companyâ€™s consolidated financial statements. ASU 2022-02 also enhances the disclosure requirements for certain loan refinancing and restructurings by creditors when a borrower is experiencing financial difficulty. In addition, the ASU amends the guidance on vintage disclosures to require entities to disclose current period gross write-offs by year of origination for financing receivables and net investments in leases within the scope of ASC 326-20. The ASU is effective for annual periods beginning after December 15, 2022, including interim periods within those fiscal years. Adoption of the ASU would be applied prospectively. Early adoption is also permitted, including adoption in an interim period. This ASU was adopted on January 1, 2023, which resulted in no cumulative-effect adjustment to retained earnings.Â Recent Accounting PronouncementsÂ In March 2024, the Financial Accounting Standards Board (â€œFASBâ€) issued Accounting Standards Update (â€œASUâ€)Â 2024-01,Â Compensationâ€”Stock Compensation (Topic 718): Scope Application of Profits Interest and Similar Awards. This guidance is intended to improve generally accepted accounting principles (GAAP) by adding an illustrative example to demonstrate how an entity should apply the scope guidance in paragraph 718- 10-15-3 to determine whether profits interest and similar awards (â€œprofits interest awardsâ€) should be accounted for in accordance with Topic 718, Compensationâ€”Stock Compensation. The amendments in this Update are effective for annual periods beginning after December 15, 2024, and interim periods within those annual periods. The amendments in this Update should be applied either (1) retrospectively to all prior periods presented in the financial statements or (2) prospectively to profits interest and similar awards granted or modified on or after the date at which the entity first applies the amendments. The Company is currently evaluating this guidance to determine the impact it may have on its consolidated financial statements disclosures.Â In March 2024, the Financial Accounting Standards Board (â€œFASBâ€) issued Accounting Standards Update (â€œASUâ€)Â 2024-02,Â Codification Improvementsâ€”Amendments to Remove References to the Concepts Statements. This guidance is intended to remove references to various FASB Concepts Statements. The Board has a standing project on its agenda to address suggestions received from stakeholders on the Accounting Standards Codification and other incremental improvements to generally accepted accounting principles (GAAP). This effort facilitates Codification updates for technical corrections such as conforming amendments, clarifications to guidance, simplifications to wording or the structure of guidance, and other minor improvements. The resulting amendments are referred to as Codification improvements. The amendments in this Update are not intended to result in significant accounting change for most entities. The Company is currently evaluating this guidance to determine the impact it may have on its consolidated financial statements disclosures.Â In December 2023, the Financial Accounting Standards Board (â€œFASBâ€) issued Accounting Standards Update (â€œASUâ€)Â 2023-09,Â Income Taxes (Topic 740): Improvements to Income Tax Disclosures. This guidance is intended to enhance the transparency and decision-usefulness of income tax disclosures. The amendments in ASUÂ 2023-09Â address investor requests for enhanced income tax information primarily through changes to disclosure regarding rate reconciliation and income taxes paid both in the U.S. and in foreign jurisdictions. ASUÂ 2023-09Â is effective for fiscal years beginning after DecemberÂ 15, 2024, on a prospective basis, with the option to apply the standard retrospectively. Early adoption is permitted. The Company is currently evaluating this guidance to determine the impact it may have on its consolidated financial statements disclosures.Â In November 2023, the FASB issued ASUÂ 2023-07, Segment Reporting: Improvements to Reportable Segment Disclosures. This guidance expands public entitiesâ€™ segment disclosures primarily by requiring disclosure of significant segment expenses that are regularly provided to the chief operating decision maker and included within each reported measure of segment profit or loss, an amount and description of its composition for other segment items, and interim disclosures of a reportable segmentâ€™s profit or loss and assets. The guidance is effective for fiscal years beginning after DecemberÂ 15, 2023, and interim periods within fiscal years beginning after DecemberÂ 15, 2024, with early adoption permitted. The amendments are required to be applied retrospectively to all prior periods presented in an entityâ€™s financial statements. The Company is currently evaluating this guidance to determine the impact it may have on its consolidated financial statements related disclosures.Â Â Management does not believe that any recently issued, but not effective, accounting standards, if currently adopted, would have a material effect on the Companyâ€™s consolidated financial statements.Â Â NOTE 3 â€“ EQUITY METHOD INVESTMENTSÂ Distribution and Equity Agreement Â On March 19, 2018, the Company entered into a Distribution and Equity Acquisition Agreement with Marathon Global Inc. (â€œMarathonâ€), a company incorporated in the Province of Ontario, Canada. Marathon was formed to be a global supplier of cannabis, cannabidiol (CBD) and/or any cannabis extract products, extracts, ancillaries and derivatives (collectively, the â€œProductsâ€). The Company was appointed the exclusive distributor of the Products initially throughout Europe and on a non-exclusive basis wherever else lawfully permitted. The Company has no present intention to distribute any Products under this Agreement in the United States or otherwise participate in cannabis operations in the United States. The Company intended to await further clarification from the U.S. government on cannabis regulation prior to determining whether to enter the domestic market.Â Â 19Table of ContentsÂ The above transaction closed on May 22, 2018 after the due diligence period, following which the Company received: (a) a 33 1/3% equity interest or 5 million shares in Marathon as partial consideration for the Companyâ€™s distribution services; and (b) received cash of CAD $2,000,000, subject to repayment in common shares of the Company if it failed to meet certain performance milestones. The Company was entitled to receive an additional CAD $2,750,000 upon the Companyâ€™s receipt of gross sales of CAD $6,500,000 and an additional CAD $2,750,000 upon receipt of gross sales of CAD $13,000,000. The Company was also given the right to nominate one director to the Marathon board of directors. Since Marathon was a newly formed entity with no assets and no activity, the Company attributed no value to the 5 million shares in Marathon which was received as consideration for the distribution services.Â The Distribution and Equity Acquisition Agreement was to remain in effect indefinitely unless Marathon fails to provide Market Competitive (as defined) product pricing and Marathon has not become profitable within five (5) years of the agreement. On March 20, 2023, the Company sent a termination notice, to Marathon, which became effective on April 19, 2023 as a result of Marathonâ€™s failure to satisfy these conditions. The Company had accounted for its obligation to issue a variable number of the Companyâ€™s Common Shares as Share-settled debt obligation in accordance with ASC Topic 480, Distinguishing Liabilities from Equity (â€œASC 480â€), which was measured at fair value or the settlement amount of $1,554,590 (CAD $2 million). Due to termination of the Equity Agreement, the Company recorded a gain on extinguishment of debt of $1,554,590 due to the write-off of the share settled debt obligation, for the nine months ended September 30, 2023. Â CosmoFarmacy LPÂ In September 2019, the Company entered into an agreement with an unaffiliated third party to incorporate CosmoFarmacy L.P. for the purpose of providing strategic management consulting services and the retail trade of pharmaceutical products, and OTC to pharmacies. CosmoFarmacy was incorporated with aÂ 30-year term through May 31, 2049. The unaffiliated third party is the general partner (the â€œGPâ€) of the limited partnership and is responsible for management and decision-making associated with CosmoFarmacy. The initial share capital was set to EURÂ 150,000Â ($163,080) which was later increased to EURÂ 500,000Â ($543,600). The GP contributed the pharmacy license (the â€œLicenseâ€) valued at EURÂ 350,000Â (30-year term) to operate the business of CosmoFarmacy in exchange for aÂ 70% equity ownership. The Company is a limited partner and contributed cash of EURÂ 150,000Â ($163,080) for the remainingÂ 30% equity ownership. CosmoFarmacy is not publicly traded and the Companyâ€™s investment has been recorded using the equity method of accounting. The value of the investment as of September 30, 2024 and December 31, 2023, was $167,175Â and $165,930, respectively, and is included in â€œOther assetsâ€ on the Companyâ€™s consolidated balance sheets.Â Â NOTE 4 â€“ PROPERTY AND EQUIPMENT, NET Â Property and equipment, net consists of the following at September 30, 2024 and December 31, 2023:Â Â Â Â September 30, 2024Â Â December 31, 2023Â LandÂ $3,577,662Â Â $3,551,020Â Buildings and improvementsÂ Â 4,868,378Â Â Â 4,787,963Â Leasehold improvementsÂ Â 3,667Â Â Â 3,639Â VehiclesÂ Â 285,609Â Â Â 285,388Â Furniture, fixtures and equipmentÂ Â 3,014,683Â Â Â 2,707,442Â Computers and softwareÂ Â 203,215Â Â Â 168,173Â Â Â Â 11,953,214Â Â Â 11,503,625Â Less: Accumulated depreciation and amortizationÂ Â (1,377,286)Â Â (1,048,126)TotalÂ $10,575,928Â Â $10,455,499Â Â Â 20Table of ContentsÂ COSMOS HEALTH INC.Notes to Unaudited Condensed Consolidated Financial StatementsSeptember 30, 2024Â NOTEÂ 5 â€“ INTANGIBLE ASSETSÂ Goodwill and intangible, net assets consist of the following at September 30, 2024 and December 31, 2023:

Â Â Â September 30, 2024Â Â December 31, 2023Â LicenseÂ $6,976,209Â Â $6,876,169Â Trade name / markÂ Â 390,188Â Â Â 392,197Â Customer baseÂ Â 602,204Â Â Â 602,204Â SoftwareÂ Â 795,867Â Â Â 158,787Â Â Â Â 8,764,468Â Â Â 8,029,357Â Less: Accumulated amortizationÂ Â Â Â Â Â Â LicenseÂ Â (805,555)Â Â (235,925)Trade name / markÂ Â (36,997)Â Â (36,997)Customer baseÂ Â (157,333)Â Â (110,160)SoftwareÂ Â (67,520)Â Â (11,789)SubtotalÂ Â 7,697,064Â Â Â 7,634,486Â GoodwillÂ Â 49,697Â Â Â 49,697Â TotalÂ $7,746,761Â Â $7,684,183Â Â At September 30, 2024, the estimated aggregate amortization expense for intangible assets subject to amortization for each of the five succeeding fiscal years is as follows:Â YearÂ AmountÂ 2024Â $208,530Â 2025Â Â 833,637Â 2026Â Â 834,846Â 2027Â Â 834,846Â 2028Â Â 783,423Â ThereafterÂ Â 3,846,582Â TotalÂ $7,341,864Â Â NOTE 6 â€“ LOAN RECEIVABLEÂ On October 30, 2021, the Company entered into an agreement for a ten-year loan with Medihelm SA to memorialize â¬4,284,521 ($4,849,221) in prepayments the Company had made. The prepayments to Medihelm SA had been made in accordance with the parallel export business, through which Medihelm supplied and would supply SkyPharm SA with branded pharmaceuticals. This business is no longer in place for the Company and thus the Company entered into this agreement with Medihelm SA in order for the outstanding amount to be settled. Interest is calculated at a rate of 5.5% per annum on a 360-day basis. Under the terms of the agreement, the Company is to receive 120 equal payments over the term of the loan. During the year ended December 31, 2023, the Company received â¬352,438 ($389,867) in principal payments such that as of December 31, 2023, the Company had a short-term receivable balance of $411,858 and a long-term receivable balance of $3,509,200 under this loan. The Company also received â¬223,914 ($249,552) in principal payments and â¬107,144 ($119,411) in interest payments during the nine-month period ended September 30, 2024. The Note is considered fully recoverable.Â Â 21Table of ContentsÂ COSMOS HEALTH INC.Notes to Unaudited Condensed Consolidated Financial StatementsSeptember 30, 2024Â NOTE 7 â€“ INCOME TAXES Â The Company is incorporated in the United States of America and is subject to United States federal taxation. No provisions for income taxes have been made as the Company had no U.S. taxable income for the nine months ended September 30, 2024, and 2023.Â The Companyâ€™s Greek subsidiaries are governed by the income tax laws of Greece. The corporate tax rate in Greece is 22% on income reported in the statutory financial statements after appropriate tax adjustments. Â The Companyâ€™s United Kingdom subsidiaries are governed by the income tax laws of the United Kingdom. The corporate tax rate in the United Kingdom is 25% on income reported in the statutory financial statements after appropriate tax adjustments.Â As of September 30, 2024, and 2023, the Companyâ€™s effective tax rate differs from the U.S. federal statutory tax rate primarily due to a valuation allowance recorded against net deferred tax assets in in the United States and the United Kingdom. Â We regularly review deferred tax assets to assess their potential realization and establish a valuation allowance for portions of such assets to reduce the carrying value if we do not consider it to be more likely than not that the deferred tax assets will be realized. Our review includes evaluating both positive (e.g., sources of taxable income) and negative (e.g., recent historical losses) evidence that could impact the realizability of our deferred tax assets. As of September 30, 2024, and December 31, 2023, the Company has maintained a valuation allowance against all net deferred tax assets in the United States, Greece, and the UK.Â For the three months ended September 30, 2024, and 2023, the Company has recorded tax benefit in any jurisdiction where it is subject to income tax, in the amount of $0 and $65,873, and respectively, on the Condensed Consolidated Statements of Operations and Comprehensive Loss. No tax loss or benefit was recorded for the equivalent nine month periods.Â NOTEÂ 8 â€“ CAPITAL STRUCTUREÂ Preferred StockÂ The Company is authorized to issue 100 million shares of preferred stock, of which 6,000,000 are designated as Series A convertible preferred stock. The preferred stock has aÂ liquidation preference over the common stock andÂ is non-voting. As of September 30, 2024 and December 31, 2023, no preferred shares were issued and outstanding.Â Major Rights & Preferences of Series A Preferred StockÂ On and effective October 4, 2021, the Company amended and restated its articles of incorporation (the â€œAmended and Restated Articlesâ€) and filed a certificate of designation (the â€œCODâ€) for its Series A Preferred Stock (the â€œSeries A Preferred Stockâ€) with the State of Nevada. The Amended and Restated Articles allow the Companyâ€™s Board of Directors the authority to authorize the issuance of preferred stock from time to time in one or more classes or series by resolution. On February 23, 2022, the Company filed Correction No. 1 to the COD. On July 28, 2022, the Company filed an Amendment to the COD with the State of Nevada to allow a holder to waive application of the Beneficial Ownership Limitation with respect to the conversion of Series A Preferred Stock.Â With respect to payment of dividends and distribution of assets upon liquidation, dissolution, or winding up of the Company, whether voluntary or involuntary, all shares of the Series A Preferred Stock will rank: (i) senior to all of the Companyâ€™s Common Stock and any other equity securities that the Company may issue in the future, (ii) equal to any other equity securities that the Company may issue in the future, the terms of which specifically provide that such equity securities are on parity or senior to the Series A Preferred Stock (â€œParity Securitiesâ€), (iii) junior to all other equity securities the Company issues, the terms of which specifically provide that such equity securities rank senior to the Series A Preferred Stock, and (iv) junior to all of the Companyâ€™s existing and future indebtedness; without the prior written consent of the Majority Holders.Â Â Â 22Table of ContentsÂ COSMOS HEALTH INC.Notes to Unaudited Condensed Consolidated Financial StatementsSeptember 30, 2024Â In the event of any voluntary or involuntary liquidation, dissolution or winding up of the Company (a â€œLiquidationâ€), the Holders of shares of Series A Preferred Stock shall be first entitled to receive out of the assets of the Company available for distribution to its shareholders.Â Each Holder shall not be entitled to vote with holders of outstanding shares of Common Stock, voting together as a single class, with respect to any and all matters presented to the stockholders of the Company for their action or consideration, except as provided by law or as set forth in the COD.Â The holders of Series A Preferred Stock are entitled to receive dividends paid and distributions made to the holders of Common Stock to the same extent as if the holders of Series A Preferred Stock had converted such shares into shares of Common Stock.Â The Series A Preferred Stock was initially convertible into the Companyâ€™s Common Stock as determined by dividing the number of shares of Series A Preferred Stock to be converted by the lower of (i) $75.00 or (ii) 80% of the average volume weighted average price for the Companyâ€™s Common Stock for the five trading days immediately following the effectiveness of the registration statement concerning the shares (the â€œConversion Priceâ€). On June 14, 2022, the Conversion Price was reset to $15.54 per share.Â Each holder is entitled to receive dividends in shares of Series A Preferred Stock or cash determined based on the stated value of each Series A Preferred Stock at the dividend rate of 8.0% per year. For the year ended December 31, 2022, the Company recorded $372,414 as a deemed dividend in accordance with the Series A Preferred Stock cumulative dividend. As of December 31, 2022, the cumulative dividend has been recorded as mezzanine equity. Following, Mr. Siokas waiver of the right to receive the dividends on February 26, 2024, and the unanimous written consent of the Companyâ€™s Board of Directors on February 29, 2024, through which was resolved that the Company shall remove all accrued and unpaid dividends payable to the previous holders of Series A Preferred stock, the Company eliminated the total deemed dividend of $372,414 through retained earnings. Thus, the balance of mezzanine equity as of September 30, 2024, and December 31, 2023 is $0.Â The Series A Shares rank senior to all of the Companyâ€™s Common Stock and any other equity securities that the Company may issue in the future with respect to payment of dividends and distribution of assets upon liquidation, dissolution or winding up. While the Series A Shares are outstanding, the Company may not amend, alter or change adversely the powers, preferences or rights given to the Series A Shares, create, or authorize the creation of, any additional class or series of capital stock of the Company (or any security convertible into or exercisable for any class or series of capital stock of the Company), including any class or series of capital stock of the Company that ranks superior to or in parity with the Series A Shares, alter, amend, modify, or repeal its Articles of Incorporation or other charter documents in any manner that adversely affects any rights of the holders of Series A Shares, increase or decrease the number of authorized shares of Series A Shares, any agreement, commitment or transaction that would result in a Change of Control, any sale or disposition of any material assets outside of the ordinary course of business of the Company, any material change in the principal business of the Company, including the entry into any new line of business or exit of any current line of business, and circumvent a right or preference of the Series A Shares. Any holder of the Series A Shares shall have the right by written election to the Company to convert all or any portion of the outstanding Series A Shares. Immediately upon effectiveness of a registration statement registering for resale all of the Registrable Securities (as defined in the Registration Rights Agreement), all outstanding Series A Shares shall automatically convert into Common Stock, subject to certain beneficial ownership limitations. Â Treasury stockÂ As of September 30, 2024 and December 31, 2023, the Company held 86,497 and 86,497, respectively, shares of our common stock at a cost of $917,159 and $917,159, respectively. Shares of our common stock that are repurchased are classified as treasury stock pending future use and reduce the number of shares outstanding used in calculating earnings per share. Cosmos may repurchase shares from time to time through open market purchases in accordance with applicable securities laws and other restrictions. The Company repurchased no shares of our common stock during the nine months ended September 30, 2024. The Company repurchased 71,000 shares of our common stock for $100,452 during the year ended December 31, 2023. The Company repurchased no shares of our common stock during the nine months ended September 30, 2024.Â Â 23Table of ContentsÂ COSMOS HEALTH INC.Notes to Unaudited Condensed Consolidated Financial StatementsSeptember 30, 2024Â On January 24, 2023 the Company announced that its Board of Directors has approved a share repurchase program with authorization to purchase up to $3 million of its common stock. Cosmos may repurchase shares from time to time through open market purchases in accordance with applicable securities laws and other restrictions. Â Common StockÂ The Company is authorized to issue 300 million shares of common stock. As of September 30, 2024 and December 31, 2023, the Company had 17,834,023 and 15,982,472 shares of our common stock issued, respectively, and 21,346,023 and 15,895,975 shares outstanding, respectively.Â Issuance of Common StockÂ During the nine-month period ended September 30, 2023 the Company issuedÂ 15,258Â shares to a consultant for services rendered. The shares were valued and expensed on the date of issuance and are separately presented in the condensed consolidated statement of changes in stockholdersâ€™ equity and mezzanine as â€œShares issued in lieu of cashâ€.Â During the nine months ended September 30, 2024, the Company raised additional equity funds through two Prospectus Supplements to its Registration Statement on Form S-3 (No. 333-267550) filed with the SEC on February 29 and March 7, 2024. More specifically, the Company sold 901,488 shares of common stock for gross proceeds of $648,893. Placement agentâ€™s fees and other commissions amounted to $19,467 and thus the total net proceeds for the period were $629,426. Â On December 29, 2023, the Company had entered into a warrant exchange agreement (the â€œWarrant Exchangeâ€) with an investor to reduce the exercise price of 2,437,063 warrants from $2.75 per share to $1.45 per shares as an inducement to exercise. The Company issued 1,487,000 shares of common stock, held 950,063 shares in escrow until the investorâ€™s beneficial ownership limitation allows for the transfer of the escrow shares, and received gross cash proceeds of 3,533,741. The 950,063 shares were issued within the nine-month period ended September 30, 2024 but were already valued in the year ended December 31, 2023.Â On September 26, 2024, the Company entered into a Warrant Inducement Letter (the â€œLetterâ€) with an investor pursuant to which the Company issued 9,748,252 new warrants (the â€œNew Warrantsâ€) and reduced the exercise price of 4,874,126 warrant shares from $1.45 to $0.8701 to induce exercise and receive gross cash proceeds of $4,240,977 (the â€œOriginal Warrantsâ€). The Company issued 2,332,000 shares of common stock, held 2,532,126 shares in escrow until the investorâ€™s beneficial ownership limitation allows for the transfer of the escrow shares.Â Exercise of WarrantsÂ During the nine months ended September 30, 2024, the Company issued 2,332,000 shares of common stock upon the exercise of 2,332,000 warrants. The Company received gross proceeds of $4,240,977 upon exercise. The net proceeds after deducting legal, agent and escrow fees of $372,109 amounted to $3,868,868. The warrants were exercised following the Warrant Inducement letter the Company signed on September 26, 2024, through which their exercise price was reduced from $1.45 to $0.8701.Â Warrant ClassificationÂ The Company determines the classification of its warrants upon issuance by identifying the instrument issued to determine if it is debt or equity classified. The Company determined its warrants meet the scope exception in ASC 815-10 and are equity classified because, (a) the warrant is indexed to the Companyâ€™s own stock, (b) require settlement in equity shares, and (c) the Company has enough authorized and unissued shares.Â Â NOTE 9 â€“ RELATED PARTY TRANSACTIONS Â Doc Pharma S.A.Â Doc Pharma S.A is considered a related party to the Company due to the fact that the CEO of Doc Pharma is the wife of Grigorios Siokas, the Companyâ€™s CEO and principal shareholder, who also served as a principal of Doc Pharma S.A. in the past.Â Â 24Table of ContentsÂ COSMOS HEALTH INC.Notes to Unaudited Condensed Consolidated Financial StatementsSeptember 30, 2024Â Prepaid expenses and other current assets â€“ related partyÂ As of September 30, 2024 and December 31, 2023, the Company had a prepaid balance of $6,393,642Â and $4,347,184, respectively, to Doc Pharma related to purchases of inventory and pharmaceutical and nutraceutical licenses to be purchased.Â Accounts payable and accrued expenses - related partyÂ As of September 30, 2024 and December 31, 2023, the Company had an accounts payable balance to Doc Pharma of $72,968 and $34,217, respectively.Â Accounts receivable - related partyÂ The Company had a receivable balance of $2,448,517 and $2,386,721 from Doc Pharma S.A as of September 30, 2024, and December 31, 2023, respectively.Â Sales and PurchasesÂ During the three months ended September 30, 2024 and 2023, the Company purchased a total of $85,073 and $456,257Â of products from Doc Pharma S.A., respectively. During the three months ended September 30, 2024, and 2023, the Company had $40,370Â and $61,163Â revenue from Doc Pharma, respectively.Â During the nine months ended September 30, 2024 and 2023, the Company purchased a total of $510,711 and $1,057,621 of products from Doc Pharma S.A., respectively. During the nine months ended September 30, 2024 and 2023, the Company had $581,862Â and $43,107Â revenue from Doc Pharma, respectively.Â Other AgreementsÂ On October 10, 2020, the Company entered into a contract manufacturer outsourcing (â€œCMOâ€) agreement with Doc Pharma whereby Doc Pharma is responsible for the development and manufacturing of pharmaceutical products and nutritional supplements according to the Companyâ€™s specifications based on strict pharmaceutical standards and good manufacturing practice (â€œGMPâ€) protocols as the National Organization for Medicines requires. The Company has the exclusive ownership rights for trading and distribution of its own branded nutritional supplements named â€œSky Premium LifeÂ®â€. The duration of the agreement is for five years, however, either party may terminate the agreement at any time giving six-month advance notice. Doc Pharma is exclusively responsible for supplying the raw materials and packaging required to manufacture the final product. However, they are not responsible for potential delays that may arise, concerning their import. Doc Pharma is also obligated to store the raw and packaging materials. The delivery of raw and packaging materials should be purchased at least 30 and 25 days, respectively, before the delivery date of the final product. The Manufacturer solely delivers the finished product to the Company. There is a minimum order quantity (â€œMoQâ€) ofÂ 1,000 piecesÂ per product code. Both parties have agreed that the Company will deposit 60% of the total cost upon agreement and assignment and 40% of the total cost including VAT charge upon the delivery date. The prices are indicative and are subject to amendments if the cost of the raw material or the production cost change.Â For the three months ended September 30, 2024 and 2023, the Company has purchased â¬34,350 ($38,096) and â¬418,577 ($455,586) respectively, in inventory related to this agreement.Â For the nine months ended September 30, 2024 and 2023, the Company has purchased â¬161,108 ($175,123) and â¬967,785 ($1,048,557) respectively, in inventory related to this agreement.Â On May 17, 2021, Doc Pharma and the Company entered into a Research and Development (â€œR&Dâ€) agreement whereby Doc Pharma will be responsible for the research, development, design, registration, copy rights and licenses of 250 nutritional supplements for the final products called Sky Premium LifeÂ®. These products will be sold in Greece and abroad.Â The total cost of this project will be â¬1,425,000 plus VAT and will be done over three phases as follows: Design & Development (â¬725,000); Control and Product Manufacturing (â¬250,000) and Clinical Study and Research (â¬450,000). SkyPharm has bought a total of as of 81 licenses at value of â¬554,500 ($593,204) which is 38.91% of the total cost, as of December 31, 2022. During the year ended December 31, 2023, 24 additional licenses were purchased at value of â¬475,014 ($525,461). Â During the three and nine months ended September 30, 2024, no additional licenses were purchased. The agreement will terminate onÂ December 31, 2025.Â Â Â Â 25Table of ContentsÂ COSMOS HEALTH INC.Notes to Unaudited Condensed Consolidated Financial StatementsSeptember 30, 2024Â Purchase of branded pharmaceuticalsÂ On June 28, 2023, the Company approved the purchase of five proprietary and innovative branded pharmaceuticals with significant market presence and material profit contribution from Zakalia Ltd., the parent company of Doc Pharma, for â¬1,800,000 ($1,965,600). The transaction was settled on a non-cash basis through the reduction of an equivalent amount of prepaid expense balances the Company held with Doc Pharma. The purchased branded pharmaceuticals are presented in â€œGoodwill and intangible assets, netâ€ on the accompanying consolidated balance sheets. On December 29, 2023, the Company approved the purchase of 19 additional licenses from DocPharma, of a total value of â¬3,200,000 ($3,539,840). This transaction was also settled on a non-cash basis through the reduction of an equivalent amount of prepaid expense balances the Company held with Doc Pharma.Â Loans receivable - related partyÂ The balance of prepaid expenses due Doc Pharma as of December 31, 2022, had increased to â¬7,103,706 ($7,599,545), which was mainly attributable to the prepayments SkyPharm S.A. made in accordance with the CMO agreement and the extensive orders and sales of the SPL products the Company expects to achieve within 2023, mainly through its Amazon channels in the UK, Singapore, Canada and other countries. However, as the benefit from a significant portion of the prepaid balance would not have been realized within a 12-month period, the Company opted to secure a portion of the outstanding prepaid balance through a loan agreement. SkyPharm S.A. (the â€œLenderâ€) entered into a loan agreement with Doc Pharma (the â€œBorrowerâ€) for â¬4,000,000 ($4,279,200), all of which was financed through the outstanding prepaid balance. The duration of the loan is for aÂ 10-year period up

toÂ December 31, 2032Â (the â€œMaturity Dateâ€). The loan bears a fixed interest rate ofÂ 5.5% payable on a monthly basis and will be repayable in 120 equal instalments of â¬33,333.33 ($37,150). The loan may be prepaid anytime during its duration in full or partially based on the Companyâ€™s product requirements and other factors, without Doc Pharma incurring any prepayment penalty. Â As of September 30, 2024 and December 31, 2023, the loan had a current portion of â¬400,000 ($445,800) and â¬400,000 ($442,480), and a non-current portion of â¬2,900,000 ($3,232,050), and â¬3,200,000 ($3,539,840), respectively, which is classified as "Loans receivable â€“ related party" on the accompanying consolidated balance sheets. During the nine months ended September 30, 2024, the Company received â¬300,000 ($334,350) in principal repayments, and â¬121,550 ($135,467) of interest repayments. Additionally, during the nine months ended September 30, 2024, the Company recorded â¬143,000 ($155,440) as interest income relating to this loan.Â Â Â Cana Laboratories Holding LimitedÂ Â Cana was considered a related party as the Company had signed a binding letter of intent and an SPA for the acquisition of Cana. The acquisition was completed on June 30, 2023 according to the SPA signed on May 31, 2023. Thus, all balances between the Company and Cana were eliminated upon consolidation as of December 31, 2023. The Secured Promissory Note discussed below was included in consideration transferred upon acquisition.Â Loans receivable - Related Party - Long TermÂ On February 28,Â 2023 (Issue Date), the Company signed a Secured Promissory Note with Cana Laboratories Holdings (Cyprus) Limited (the â€œHolderâ€), whereby the Holder borrowed the sum of â¬4,100,000 ($4,457,520) from the Company.Â Interest on the Principal Amount under this Note shall accrue at a rate equal to Five Percent (5%) plus 1 month LIBOR per annum (5.47% as of December 31, 2023). The maturity date (â€œMaturity Dateâ€) of this Note shall be five (5) years from the Issue Date. The Principal Amount, as well as all accrued interest shall be due and payable on the Maturity Date. Following the completion of Canaâ€™s acquisition on June 30, 2023 the balance of the Note was eliminated on a consolidated level.Â Â 26Table of ContentsÂ COSMOS HEALTH INC.Notes to Unaudited Condensed Consolidated Financial StatementsSeptember 30, 2024Â PanagiotisÂ KozarisÂ Panagiotis Kozaris is considered a related party due to the fact that he is a former General operational manager and current employee of Cosmofarm S.A.Â Prepaid Expenses and Other Current Assets - Related PartyÂ From time to time the Company purchases back shares that Panagiotis Kozaris owns and records them as treasury shares. The Company pays Panagiotis Kozaris in advance for the shares owned and obtains the shares upon execution of a cumulative stock-purchase agreement (â€œSPAâ€). During the three months ended September 30, 2024 and 2023, the Company paid Panagiotis Kozaris an additional sum of $0Â and $51,159 respectively for shares owned, however, no SPA for these funds has been executed as of September 30, 2024. The Company intends to execute a cumulative SPA for these amounts during 2024. The total balances owed of $194,215Â and $194,215Â are included in â€œPrepaid expenses and other current assets - related partyâ€, on the accompanying consolidated balance sheets as of September 30, 2024 and December 31, 2023, respectively.Â Basotho Investment LimitedÂ Basotho Investment Limited is considered a related party once Panagiotis Kozaris (former general operational manager and current employee of Cosmofarm SA) is one of its directors.Â General and administrative expensesÂ On November 21, 2023, the Company issued 120,000 shares of common stock to Basotho Investment Limited for services rendered. The fair value of these shares for the period ended December 31, 2023 was $10,300, which was recorded as general and administrative expense. The fair value of the shares vested for the nine-month period ended September 30, 2024 was $92,700, which was recorded as general and administrative expense. Â Maria KozariÂ Maria Kozari is considered a related party to the Company due to the fact that she is the daughter of Panagiotis Kozaris, a former Operational General Manager and current employee of Cosmofarm S.A.Â Accounts Receivable - Related PartyÂ During 2021, the Company, through its subsidiary, Cosmofarm SA, commenced a partnership with a pharmacy called â€œPharmacy & Moreâ€, owned by Maria Kozari. The transactions with the respective pharmacy were in Cosmofarmâ€™s normal course of business, however, a more flexible credit policy was allowed as the pharmacy was new and needed to be established in the market. During the three and nine months ended September 30, 2024 and 2023 the Companyâ€™s net sales to Pharmacy & More amounted to $113,161 and $122,969 and $310,126Â and $359,760 respectively. As of September 30, 2024 and December 31, 2023 the Companyâ€™s outstanding receivable balance due from the pharmacy amounted to $1,123,835 (â¬1,203,739) and $1,142,402 (â¬1,032,726), respectively, and are included in â€œAccounts receivable - related partyâ€, on the accompanying consolidated balance sheets.Â The Company plans to acquire Pharmacy & More within fiscal year 2024. Upon acquisition, the Company intends to offset the outstanding receivable balance with the corresponding purchase price and additionally plans to make Pharmacy & More the first shop-in-shop of its own branded line of nutraceutical products, Sky Premium LifeÂ® (SPL).Â Other Related PartiesÂ The Company has the following balances as of September 30, 2024: a) a balance of $731,000Â relating to unpaid salaries and bonuses due to Grigorios Siokas, the CEO of the Company and $188,000 due to George Terzis, the CFO of the Company, classified as "Accounts payable and accrued expenses - related party" in the Companyâ€™s condensed consolidated balance sheets, b) a net payable balance of $29,832 due to Konstantinos Gaston Kanaroglou, former manager and current employee of the Companyâ€™s wholly owned subsidiary Cana, classified as " Accounts payable and accrued expenses - related party" in the Companyâ€™s condensed consolidated balance sheets.Â Â 27Table of ContentsÂ COSMOS HEALTH INC.Notes to Unaudited Condensed Consolidated Financial StatementsSeptember 30, 2024Â Additionally, the Company had the following balances as of December 31, 2023: a) a balance of $98,000Â relating to unpaid salaries and bonuses due to George Terzis, the CFO of the Company, classified as "Accounts payable and accrued expenses - related party" in the Companyâ€™s consolidated balance sheets, b) a net payable balance of $85,332 due to Konstantinos Gaston Kanaroglou, former manager and current employee of the Companyâ€™s wholly owned subsidiary Cana, classified as " Accounts payable and accrued expenses - related party" in the Companyâ€™s consolidated balance sheets.Â Notes Payable â€“ Related PartyÂ A summary of the Companyâ€™s related party notes payable as of September 30, 2024 and December 31, 2023 is presented below:Â Â Â September 30,2024Â Â December 31,2023Â Â Â Â Â Â Â Â Beginning BalanceÂ $11,283Â Â $10,912Â Payments Â Â -Â Â Â -Â Foreign currency translationÂ Â 85Â Â Â 371Â Ending BalanceÂ $11,368Â Â $11,283Â Â Dimitrios GoulielmosÂ Dimitris Goulielmos was the Companyâ€™s former CEO and a Director of the Company. Â Â On November 21, 2014, the Company entered into an agreement with Dimitrios Goulielmos, as amended on November 4, 2016. Pursuant to the amendment, this loan has no maturity date and is non-interest bearing. As of September 30, 2024 and December 31, 2023, the Company had a principal balance of â¬10,200 ($11,368) and â¬10,200 ($11,283), respectively.Â The above balances are adjusted for the foreign currency rate as of the balance sheet date. For the nine months ended September 30, 2024, the Company recorded a foreign currency translation loss of $85.Â Loans Payable â€“ Related Party Â A summary of the Companyâ€™s related party loans payable as of September 30, 2024 and December 31, 2023 is presented below:Â Â Â September 30,2024Â Â December 31,2023Â Â Â Â Â Â Â Â Beginning balanceÂ $13,257Â Â $12,821Â ProceedsÂ Â 18,344Â Â Â -Â Payments Â Â (8,918)Â Â -Â Foreign currency translationÂ Â (1,525)Â Â 436Â Ending balanceÂ $21,158Â Â $13,257Â Â Â 28Table of ContentsÂ Grigorios SiokasÂ From time to time, Grigorios Siokas loans the Company funds in the form of non-interest bearing, no-term loans. As of September 30, 2024, the Company had an outstanding principal balance under these loans of $21,158 in loans payable to Grigorios Siokas. As of December 31, 2023, the Company had an outstanding principal balance of $13,257 related to this payable.Â The above balances are adjusted for the foreign currency rate as of the balance sheet date. For the nine months ended September 30, 2024, the Company recorded a gain of $1,525.Â Except as set forth above, we have not entered into any material transactions with any director, executive officer, and promoter, beneficial owner of five percent or more of our common stock, or family members of such persons.Â NOTE 10 â€“ LINES OF CREDITÂ A summary of the Companyâ€™s lines of credit as of September 30, 2024 and December 31, 2023, is presented below:Â Â Â September 30,2024Â Â December 31,2023Â NationalÂ $3,011,102Â Â $3,918,523Â AlphaÂ Â 1,030,943Â Â Â 1,130,140Â PancretaÂ Â 1,560,803Â Â Â 1,122,210Â EFGÂ Â 386,577Â Â Â 459,400Â Ending balanceÂ $5,989,425Â Â $6,630,273Â Â The Company has three lines of credit with the National Bank of Greece, which are renewed annually. The three lines have interest rates of 6.00% (the "National Bank LOC"), 3.6% (the "COSME 2 Facility"), and 3.6% plus the six-month Euribor rate and any contributions currently in force by law on certain lines of credit (the "COSME 1 Facility").Â The maximum borrowing allowed for the 6% line of credit was $3,315,638 and $3,290,945 as of September 30, 2024 and December 31, 2023, respectively. The outstanding balance of the facility was $2,102,765 and $2,829,828, as of September 30, 2024 and December 31, 2023, respectively.Â The cumulative maximum borrowing allowed for the COSME 1 Facility and COSME 2 Facility (collectively, the "Facilities") was $1,114,500 and $1,106,200 as of September 30, 2024 and December 31, 2023, respectively. The outstanding balance of the Facilities was $943,466 and $1,099,255 as of September 30, 2024 and December 31, 2023, respectively.Â Â The Company maintains a line of credit with Alpha Bank of Greece ("Alpha LOC"), which is renewed annually and has a current interest rate of 6.00%. The maximum borrowing allowed was $1,114,500 and $1,106,200 as of September 30, 2024 and December 31, 2023, respectively. The outstanding balance of the Alpha LOC was $1,030,944 and $1,130,141, as of September 30, 2024 and December 31, 2023, respectively.Â The Company holds a line of credit with Pancreta Bank ("Pancreta LOC"), which is renewed annually and has a current interest rate of 4.10%. The maximum borrowing allowed as of September 30, 2024 and December 31, 2023 was $1,549,155 and $1,537,618, respectively. The outstanding balance of the Pancreta LOC as of September 30, 2024 and December 31, 2023 was $1,560,802 and $1,122,210, respectively. Â The Company maintains a line of credit with EGF ("EGF LOC"), which is renewed annually and has a current interest rate of 4.49% plus 3-month Euribor. The maximum borrowing allowed as of September 30, 2024 and December 31, 2023 was $445,800 and $459,400, respectively. The outstanding balance of the EGF LOC as of September 30, 2024 and December 31, 2023 was $386,577 and $459,400, respectively.Â Â 29Table of ContentsÂ COSMOS HEALTH INC.Notes to Unaudited Condensed Consolidated Financial StatementsSeptember 30, 2024Â Under the aforementioned line of credit agreements, the Company is required to maintain certain financial ratios and covenants. As of September 30, 2024, and December 31, 2023, the Company was in compliance with these ratios and covenants. Â All lines of credit are guaranteed by customer receivable checks, which are a type of factoring in which postponed customer checks are assigned by the Company to the bank, in order to be financed at an agreed upon rate. Â Interest expense on the Companyâ€™s outstanding lines of credit balances for the three and nine months ended September 30, 2024 and 2023, was $89,868 and $37,536, and 275,246 and $204,654, respectively.Â NOTE 11 â€“ NOTES PAYABLEÂ A summary of the Companyâ€™s third-party debt as of and for the nineÂ months ended September 30, 2024, and the year ended December 31, 2023 is presented below:Â September 30, 2024Â Trade Facility Â Â Third PartyÂ Â COVID LoansÂ Â TotalÂ Beginning balance, December 31, 2023Â $1,908,195Â Â $2,511,148Â Â $186,884Â Â $4,606,227Â ProceedsÂ Â -Â Â Â 445,800Â Â Â -Â Â Â 445,800Â PaymentsÂ Â (334,350)Â Â (481,254)Â Â (19,073)Â Â (834,677)Conversion of debtÂ Â -Â Â Â -Â Â Â -Â Â Â -Â RecapitalizedÂ upon debt modificationÂ Â Â -Â Â Â -Â Â Â -Â Â Â -Â Accretion of debt and debt discountÂ Â -Â Â Â -Â Â Â -Â Â Â -Â Foreign currency translationÂ Â 14,318Â Â Â Â 32,613Â Â Â Â 3,691Â Â Â Â 50,622Â Ending balance, September 30, 2024Â Â 1,588,163Â Â Â 2,508,307Â Â Â 171,502Â Â Â 4,267,972Â Notes payable - long-termÂ Â (1,086,638)Â Â (1,416,802)Â Â (142,183)Â Â (2,645,623)Notes payable - short-termÂ $501,525Â Â $1,091,505Â Â $29,319Â Â Â 1,622,349Â Â December 31, 2023Â Trade Facility Â Â Third PartyÂ Â COVID LoansÂ Â TotalÂ Beginning balance, December 31, 2022Â $3,305,532Â Â $1,505,078Â Â $207,377Â Â $5,017,987Â ProceedsÂ Â -Â Â Â 1,082,231Â Â Â -Â Â Â 1,082,231Â PaymentsÂ Â (1,155,310)Â Â (415,557)Â Â (27,027)Â Â (1,597,894)Other additionsÂ Â -Â Â Â 317,880Â Â Â -Â Â Â 317,880Â Debt forgivenessÂ Â (306,637)Â Â -Â Â Â Â -Â Â Â Â (306,637)Foreign currency translationÂ Â 64,610Â Â Â 21,516Â Â Â 6,534Â Â Â 92,660Â Ending balance, December 31, 2023Â Â 1,908,195Â Â Â 2,511,148Â Â Â 186,884Â Â Â 4,606,227Â Notes payable â€“ long-termÂ Â (1,327,440)Â Â (1,549,768)Â Â (158,133)Â Â (3,035,341)Notes payable - short-termÂ $580,755Â Â $961,380Â Â $28,751Â Â $1,570,886Â Â Our outstanding debt as of September 30, 2024Â is repayable as follows:Â Â September 30,2024Â 2025Â $1,622,349Â 2026Â Â 1,717,738Â 2027Â Â 420,633Â 2028 Â Â 353,961Â 2029 and thereafterÂ Â 153,291Â Total debtÂ Â 4,267,972Â Less: notes payable - current portionÂ Â (1,622,349)Notes payable - long term portionÂ $2,645,623Â Â Â 30Table of ContentsÂ COSMOS HEALTH INC.Notes to Unaudited Condensed Consolidated Financial StatementsSeptember 30, 2024Â Trade Facility Agreements Â On May 12, 2017, SkyPharm entered into a Trade Finance Facility Agreement (the â€œTFFâ€) with Synthesis Structured Commodity Trade Finance Limited (the â€œLenderâ€) as amended on November 16, 2017, and May 16, 2018. Â On October 17, 2018, the Company entered into a further amended agreement with Synthesis whereby the current balance on the TFF as of October 1, 2018, which was â¬4,866,910 ($5,629,555) and related accrued interest of â¬453,094 ($524,094) would be split into two principal balances of Euro â¬2,000,000 ($2,316,000), (the "EURO Loan") and USD $4,000,000 (the "USD Loan"). Interest on both the EURO Loan and USD Loan commenced on October 1, 2018, at 6% per annum plus one-month Euribor (3.90% as of December 31, 2023), and 6% plus one-month LIBOR (fully paid as of December 31, 2023), respectively. Â On December 30, 2020, the Company transferred the EURO Loan to a new third-party lender. The terms remained the same except interest accrues at 5.5% per annum plus one-month Euribor (3.87% as of December 31, 2023). The principal was scheduled to be repaid in a total of five quarterly installments beginning October 31, 2021 of â¬50,000Â ($54,600) each with a final repayment of â¬1,800,000 ($1,965,600) Euro payable on October 31, 2022.Â On March 3, 2022, the Company entered into a modification agreement to extend the maturity date to January 10, 2023 and payments under the USD Loan. During June 2022, the Company agreed with the Lender to postpone the repayment of an installment of $500,000 due on June 30, 2022 (based on the modification agreement signed on March 3, 2022) until January 2023. During September 2022, the Company entered into an agreement with the Lender to postpone the repayment of the outstanding balance on the USD Loan of $3,950,000, plus unpaid accrued interest until January 2023. The Company capitalized fees paid upon modification of â¬200,000 ($221,060) that are being amortized over the life of the loan. The Company incurred non-cash interest expense of $200,000 during the year ended December 31, 2022 concerning the above capitalized fees.Â On December 22, 2022, SkyPharm signed an agreement for the extension of the payments and an increase in interest rate due under the EURO Loan that was extended to be repaid with a balloon payment now due on October 31, 2025. This extension was agreed upon in writing on December 22, 2022, with a retroactive modification date to October 31, 2022 (the original maturity date).Â Â As of December 31, 2023 the Company had an outstanding principal balance of â¬1,725,000 ($1,908,195), of which $1,327,440 is classified as ''Notes payable - long term portion" on the consolidated balance sheets. As of December 31, 2023, the Company had accrued $161,274 in interest expense related to these agreements. Â The Company repaid â¬300,000 ($334,350) of the EURO Loan during the nine months ended September 30, 2024. As of September 30, 2024, the Company had an outstanding principal balance of â¬1,425,000 ($1,588,163), of which $1,086,638 is classified as ''Notes payable - long term portion" on the consolidated balance sheets. For the three and nine months ended September 30, 2024, the Company had accrued $29,365 and $110,170, respectively, in interest expense related to these agreements. Â June 23, 2020 Debt AgreementÂ On June 23, 2020, the Companyâ€™s subsidiary, Cosmofarm, entered into an agreement with the National Bank of Greece S.A. (the â€œBankâ€) to borrow a maximum of â¬500,000 ($611,500).Â The note has a maturity date of sixty (60) months from the date of the first disbursement, which includes a grace period of nine months. The total amount of the initial proceeds was received in 3 equal monthly installments. The note is interest bearing from the date of receipt and is payable every three months at an interest rate of 3.06% plus 3-month Euribor (3.47% as of September 30, 2024). The outstanding balance was â¬117,647 ($131,118) and â¬205,882 ($227,747) as of September 30, 2024 and December 31, 2023, respectively, of which $0 and $97,606 was classified as â€œNotes payable - long-term portionâ€.Â on theÂ accompanying condensed consolidated balance sheets. During the nine months ended September 30, 2024, the Company repaid â¬88,235 ($98,338) of the principal balance.Â Â 31Table of ContentsÂ COSMOS HEALTH INC.Notes to Unaudited Condensed Consolidated Financial StatementsSeptember 30, 2024Â June 24, 2020 Debt AgreementÂ On June 24, 2020, the Companyâ€™s subsidiary, Decahedron, received a loan Â£50,000 ($68,310) from the United Kingdom government. The loan has a ten-year maturity and bears interest at a rate of 2.5% per annum beginning 12-months after the initial disbursement, which was on July 10, 2020. The Company may prepay this loan without penalty at any time. As of December 31, 2023, the principal balance was Â£40,858 ($52,066). As of September 30, 2024, the principal balance was Â£38,320 ($51,345). Â November 19, 2020 Debt AgreementÂ On November 19, 2020, the Company entered into an agreement with a third-party lender in the principal amount of â¬500,000 ($611,500). The note matures on November 18, 2025 and bears an annual interest rate, based on a 360-day year, of 3% plus 0.6% plus 6-month Euribor when Euribor is positive (3.35% as of September 30, 2024). The principal is to be repaid in 18 quarterly installments of â¬27,778 ($30,333).Â During the nine months ended September 30, 2024, the Company repaid â¬88,333 ($92,875) of the principal. As of September 30, 2024 and December 31, 2023, the Company has accrued interest of â¬5,434 ($6,057) and â¬11,191 ($12,379) related to this note and a principal balance of â¬138,889 ($154,792) and â¬222,222 ($245,822), of which $30,958 and $122,911 is classified as "Notes payable - long term portion" on the accompanying condensed consolidated balance sheets.Â July 30, 2021 Debt AgreementÂ On July 30, 2021, the Company entered into an agreement with a third-party lender in the principal amount of â¬500,000 ($578,850). The note matures on August 5, 2026 and bears an annual interest rate that applies to 60% of the principal of the note that is based on a 365-day year, of 5.84% plus 3-month Euribor when Euribor is positive (3.47% as of September 30, 2024). Pursuant to the terms of the agreement, there is a nine-month grace period for principal repayment during which interest is accrued. The principal is to be repaid in 18 quarterly installments of â¬27,778 commencing three months from the end of the grace period. During the nine months ended September 30, 2024, the Company repaid â¬81,891 ($91,267) of the principal. As of September 30, 2024 and December 31, 2023, the Company had accrued interest of â¬15,328 ($17,083) and â¬10,905 ($12,063), respectively, and principal of â¬262,662 ($281,338) and â¬235,009 ($261,918), respectively, of which $134,929 and $227,065 is classified as â€œNotes

payable - long term portionâ€ on the accompanying condensed consolidated balance sheets.Â June 9, 2022 Debt AgreementÂ On June 9, 2022 the Company entered into an agreement with a third-party lender in the principal amount of â‚¬320,000 ($335,008), the â€œNoteâ€. The Note matures on June 16, 2027 and bears an annual interest rate of 3.89% plus an additional rate of 0.60%, plus the 3-month Euribor (3.47% as of September 30, 2024). Pursuant to the agreement, there is a twelve-month grace period for principal repayment during which interest is accrued. The principal is to be repaid in 16 equal quarterly installments of â‚¬20,000 commencing on June 30, 2023. During the nine months ended September 30, 2024, the Company repaid â‚¬60,000 ($66,870) of the principal. As of September 30, 2024 and December 31, 2023, the Company has accrued interest of â‚¬4,673 ($5,208) and â‚¬11,043 ($12,215), respectively, and an outstanding balance of â‚¬200,000 ($222,900) and â‚¬260,000 ($287,612) of which $133,740 and $204,322, respectively, is classified as â€œNotes payable - long term portionâ€ on the accompanying condensed consolidated balance sheets.Â July 14, 2023 Debt AgreementÂ On July 14, 2023 the Company entered into an agreement with a third-party lender in the principal amount of â‚¬1,000,000 ($1,123,700), the â€œNoteâ€. The Note matures on July 31, 2028 and bears an annual interest rate of 2.46% plus the 3-month Euribor (3.47% as of September 30, 2024). Pursuant to the agreement, there is a nine-month grace period for interest and principal repayment. The principal is to be repaid in 18 equal quarterly installments of â‚¬55,556 commencing on May 2, 2024. During the nine months ended September 30, 2024, the Company repaid â‚¬108,633 ($58,179) of the principal. As of September 30, 2024, and December 31, 2023, the Company has accrued interest of â‚¬7,845 ($8,743) and â‚¬19,820 ($21,925), respectively. As of September 30, 2024, and December 31, 2023 the Company an outstanding balance of â‚¬869,067 ($968,575) and â‚¬977,700 ($1,081,532), of which $720,908 and $897,165, respectively, is classified as â€œNotes payable - long term portionâ€ on the accompanying condensed consolidated balance sheets.Â July 29, 2024 Debt AgreementÂ On July 29, 2024 the Company entered into an agreement with a third-party lender in the principal amount of â‚¬400,000 ($432,760), the â€œNoteâ€. The Note matures on July 31, 2029 and bears an annual interest rate of 2.58% plus the 3-month Euribor (3.47% as of September 30, 2024). Pursuant to the agreement, there is a six-month grace period for principal and interest repayment. The principal is to be repaid in 18 equal quarterly installments of â‚¬22,222 commencing on April 30, 2025. During the nine months ended September 30, 2024, the Company repaid no principal and had not accrued any interest. As of September 30, 2024, and December 31, 2023 the Company an outstanding balance of â‚¬400,000 ($445,800) and â‚¬0 ($0), of which $396,367 and $0, respectively, is classified as â€œNotes payable - long term portionâ€ on the accompanying condensed consolidated balance sheets.Â Â 32Table of ContentsÂ COSMOS HEALTH INC.Notes to Unaudited Condensed Consolidated Financial StatementsSeptember 30, 2024Â Â COVID-19 LoansÂ On May 12, 2020, the Companyâ€™s subsidiary, SkyPharm, was granted and on May 22, 2020 received a â‚¬300,000 ($366,900) loan from the Greek government. The loan will be repaid in 40 equal monthly installments beginning on July 29, 2022. As a condition to the loan, the Company was required to retain the same number of employees until October 31, 2020. As of December 31, 2023, the principal balance was $134,818. During the nine months ended September 30, 2024, the Company repaid â‚¬14,063 ($15,673) of the principal balance. The outstanding balance as of September 30, 2024 is â‚¬107,813 ($120,157) of which $99,260, is classified as â€œNotes payable - long term portionâ€ on the accompanying condensed consolidated balance sheet.Â Cloudscreen Promissory NoteÂ On January 23, 2024 the Company entered into an agreement with a third-party in the principal amount of â‚¬300,000 ($324,870), the â€œPromissory Noteâ€. The Promissory Note matures on March 25, 2025 and is interest free. This Note is being given in connection with the Closing of the Asset Purchase, Sale and Transfer Agreement dated as of October 9, 2023 and as amended from time to time pursuant to which the Company agreed to purchase from the third-party a drug repurposing Artificial Intelligence â€œAIâ€ powered platform known as â€œCloudscreenÂ®â€ (refer to Note 2, section â€œAcquisition accountingâ€). The principal is to be repaid in 15 equal monthly installments of â‚¬20,000 commencing on January 25, 2024. During the 9 months ended September 30, 2024, the Company repaid â‚¬10,000 ($10,830) of the principal and recorded a foreign currency loss of $16,155. As of September 30, 2024, and December 31, 2023 the Company had an outstanding balance of $323,205 and $317,880 of which $0 and $0, respectively, is classified as â€œNotes payable - long term portionâ€ on the accompanying condensed consolidated balance sheets.Â Distribution and Equity AgreementÂ As discussed in Note 3 above, the Company entered into a Distribution and Equity Acquisition Agreement with Marathon. The Company was appointed the exclusive distributor of the Products (as defined) initially throughout Europe and on a non-exclusive basis wherever else lawfully permitted. As consideration for its services, Company received: (a) a 33 1/3% equity interest or 5 million shares in Marathon as partial consideration for the Companyâ€™s distribution services; and (b) received cash of CAD $2,000,000, subject to repayment in Common Shares of the Company if it fails to meet certain performance milestones. The Company is entitled to receive an additional CAD $2,750,000 upon the Companyâ€™s receipt of gross sales of CAD $6,500,000 and an additional CAD $2,750,000 upon receipt of gross sales of CAD $13,000,000. Â As discussed in Note 3, the Company attributed no value to the shares received in Marathon pursuant to (a) above. In relation to the CAD $2 million cash received noted in (b) above, the Company accounted for its obligation to issue a variable number of the Companyâ€™s Common Shares as Share-settled debt obligation in accordance with ASC 480 measured at fair value or the settlement amount of $1,554,590 (CAD $2 million). If settlement had occurred on December 31, 2022, the Company would have been required to issue 420,471 common shares to settle its debt obligation. The Company could be obligated to potentially issue an unlimited number of common shares to settle its Share-settled debt obligation. Â Â 33Table of ContentsÂ COSMOS HEALTH INC.Notes to Unaudited Condensed Consolidated Financial StatementsSeptember 30, 2024Â On March 20, 2023, the Companyâ€™s legal counsel provided notice to Marathon Global Inc, that Cosmos terminated the Equity agreement dated on March 19, 2018 pursuant to Section 3.2 and that termination is effective thirty days from the date of the letter.Â None of the above loans were made by any related parties.Â NOTE 12 â€“ LEASESÂ The Company has various operating and finance lease agreements with terms up to 10 years, for various types of property and equipment (such as office space and vehicles) etc. Some leases include options to purchase, terminate or extend for one or more years. These options are included in the lease term when it is reasonably certain that the option will be exercised. Leases with an initial term of 12 months or less are not recorded on the balance sheet; we recognize lease expense for these leases on a straight-line basis over the lease term.Â Operating LeasesÂ The Companyâ€™s weighted-average remaining lease term relating to its operating leases is 4.08 years, with a weighted-average discount rate of 6.74%. Â The following table presents information about the amount, timing and uncertainty of cash flows arising from the Companyâ€™s operating leases as of September 30, 2024:Â Maturity of Operating Lease LiabilityÂ Â Â 2024Â Â 82,319Â 2025Â Â 243,175Â 2026Â Â 179,151Â 2027 and thereafterÂ Â 300,301Â Total undiscounted operating lease paymentsÂ $804,946Â Less: Imputed interestÂ Â (95,366)Present value of operating lease liabilitiesÂ $709,580Â Â The Company incurred lease expense, due to amortization of operating lease right-of-use assets, ofÂ $76,229 and $50,690 and $235,659 and $158,407, which was included in â€œGeneral and administrative expenses,â€ for theÂ three and nine months ended September 30, 2024 and 2023, respectively.Â Â Finance Leases Â The Companyâ€™s weighted-average remaining lease term relating to its finance leases is 1.19 years, with a weighted-average discount rate of 6.74%. Â The following table presents information about the amount, timing and uncertainty of cash flows arising from the Companyâ€™s finance leases as of September 30, 2024:Â Maturity of Lease LiabilityÂ Â Â 2024Â Â 9,039Â 2025Â Â 12,892Â 2026Â Â 3,712Â Total undiscounted finance lease paymentsÂ $25,643Â Less: Imputed interestÂ Â (910)Present value of finance lease liabilitiesÂ $24,733Â Â Â 34Table of ContentsÂ The Company had financing cash flows used in finances leases of $9,765 and $41,094 and $27,118 and $118,847 for the three and nine months ended September 30, 2024 and 2023, respectively.Â The Company incurred interest expense on its finance leases of $457 and $6,920 and interest expense of $1,765 and $20,629 which was included in â€œInterest expenseâ€, for the three and nine months ended September 30, 2024 and 2023, respectively. The Company incurred amortization expense on its finance leases of $7,589 and $35,452 and amortization expense of $22,507 and $102,549 which was included in â€œDepreciation and amortization expense,â€ for the three and nine months ended September 30, 2024 and 2023, respectively.Â NOTE 13 â€“ OTHER LIABILITIESÂ The Companyâ€™s other liabilities include but are not limited to liabilities to local tax authorities, fines and payroll taxes, which comprise the largest portion of the balance as of September 30, 2024. The Companyâ€™s Greek subsidiaries have $1,812,919 in settled tax liabilities payable to the tax authorities in installments and $1,799,431 in payroll and other tax related current liabilities. Moreover, we have recorded a provision relating to the unaudited tax years of our subsidiary SkyPharm SA, of $644,779 and a provision for staff leaving compensation, based on the corresponding actuarial reports, of $411,732. Additionally, we have received prepayments from our customers of $451,575 and recorded accrued sales discounts of $407,725 included in â€œOther current liabilitiesâ€ as of September 30, 2024. We classify the liabilities payable within the twelve months following the balance sheet date in â€œOther current liabilitiesâ€ and the remaining balance is included in â€œOther Liabilitiesâ€.Â NOTE 14 â€“ COMMITMENTS AND CONTINGENCIESÂ Legal MattersÂ From time to time, the Company may be involved in litigation relating to claims arising out of the Companyâ€™s operations in the normal course of business. As of September 30, 2024, the following litigations were pending. None of the below is expected to have a material financial or operational impact. Â On July 22, 2015, the National Medicines Agency approved the license of wholesale sale of pharmaceutical products under the name SkyPharm SA with set validity at five years and an expiration date of July 22, 2020. Subsequently, SkyPharm on June 15, 2020, legally and timely submitted the application for renewal of the wholesale license of pharmaceutical products to the National Medicines Agency. The National Medicines Agency did not respond, therefore the Company asked for an immediate decision on the renewal. Two months after the filing of the no. 3459 / 15.01.2021 letter and almost nine months after the no. 627615.06.2020 Company application for the renewal, the National Medicines Agency replied by rejecting the renewal request on March 9, 2021 (ref. 62769 / 20-25.02.2021). In addition, document No. 127351-16.12.2021 of EOF (Greek National Medicines Organization) to SkyPharm states that after an inspection of EOF at the premises of Doc Pharma, we did not have a wholesale license in violation of article 106 par. 1b and par. 1c of the ministerial decision D.YG3a / GP.32221 / 29-4-2019. The National Medicines Agency imposed a fine of â‚¬15,000 ($16,214) on SkyPharm for the above case, which was included in â€œGeneral and administrative expensesâ€ on the accompany statement of operations and comprehensive loss for the twelve-month ended December 31, 2023.Â There has been a payment request by the Greek court, which relates to a fine arising from Cosmofarmâ€™s tax audit for financial year 2014. The law with no. 483/16.12.2020 was used by the court against Cosmofarm (the â€œdefendantâ€). The defendant appealed against the decision using the law with no.11541/09.03.2021. This appeal was dismissed after 120 days from its submission to the court. Additionally, there had been an obligation for payment of additional tax and fines related to this matter in the amount of â‚¬91,652 ($99,644), which the defendant has already settled. However, the defendant has claimed back the respective amount through appeal. As of September 30, 2024, the trial is still pending.Â On January 25, 2023, a criminal case of dishonored checks against Cosmofarmâ€™s customer Filippou, was heard at the Zâ€™ Three-Member Misdemeanor Court of Athens, which was postponed to November 27, 2023, when the defendant was tried and found guilty.Â Â 35Table of ContentsÂ On January 26, 2023, the appeal of the Company against Eleutheria Drakopoulou and decision 1389/2021of the Single-Member Court of First Instance of Athens was heard at the Athens Court of Appeal. The appeal was partially accepted. The Court ordered the return of the fee to the appellants, dismissed the action against the third defendant, Kozaris and accepted the action as regards the first and the second defendants (Kastrantas & Cosmofarm).Â On October 23, 2023, a criminal case of dishonored checks against Cosmofarmâ€™s customer Kafantaris was heard at the Sixth Single-Member Misdemeanor Court of Athens, which was postponed to January 26, 2024, when the defendant was convicted by decision no. 1599/2024.Â In October 2023, the Companyâ€™s subsidiary, Cana Laboratories was approached by an attorney on behalf of two clients which were requesting an amount of â‚¬39,211 as compensation for the value of 34.70 square meters in relation to an urban sprawl with respect to which an Act of Imputation had been issued by the department of Urban Planning. Our legal counselâ€™s response was that CANA was not obliged to accept the compensatory value agreed and suggested exploring out of court settlement. As of today, the clientsâ€™ Attorney at law has not come back with any suggestions.Â Our subsidiary, Cana Laboratories, has two pending lawsuits against Euaggelismos Hospital for a total sum of EUR 526,436 due to unpaid bills. The court date for one of the two lawsuits is set for December 11, 2024, and for the other one has not yet been set. The opinion of our legal advisor is that the collection of the total sum by the Company is almost certain. Â Our subsidiary, Cana Laboratories, has an unasserted claim against Papanikolaou Hospital for a total sum of EUR 89,300 due to unpaid bills, which will be asserted through a lawsuit. The opinion of our legal advisor is that the collection of the sum by the Company is almost certain. Â A lawsuit dated April 5, 2018 against the Companyâ€™s subsidiary Cana Laboratories by a former employee before the Athens court of instance was initially heard on October 12, 2018. The former employee was seeking that the termination of her employment contract to be considered null and void and was requesting compensation for late wages and moral damages. Following numerous appeals, Judgment No. 1192/2024 was issued on September 26, 2023, which as explicitly stated by our legal counsel, requires CANA to rehire the former employee with the threat of a penalty of â‚¬200 for each day of non-compliance. As informed by our legal counsel, in order for the penalty to be effective the former employee should file a new lawsuit against CANA and request to get rehired. In case CANA denies employment, then the penalty should be in effect. As of today, we have not received neither a lawsuit nor any request of employment by the former employee.Â Advisory AgreementsÂ On July 1, 2021, the Company entered into a two-year advisory agreement with a third party (the â€œConsultantâ€) for advisory and consulting services related to the Companyâ€™s intention to become listed on Nasdaq. Peter Goldstein, a then director of the Company is a principal of the Consultant. As consideration for services rendered, and successful Nasdaq listing, the Company paid $100,000. The $100,000 bonus was incurred and settled within 2022. Finally, the Consultant received a total of 10,000 shares of the Companyâ€™s common stock, 2,000 of such shares that have been previously issued pursuant to previous agreements and additional 15,258 shares that were issued on February 2, 2023, based on the amendment signed on February 1, 2023.Â Â On November 21, 2023, the Company entered into certain consulting agreements with four third-party consultants for the provision of a variety of services such as digital marketing, advisory services relating to target acquisitions and M&As and other additional services as described in the respective agreements. The agreements have a duration from 10 to 18 months and the consultants will solely receive stock consideration for the services rendered. More precisely, they have been awarded a total of 970,000 shares of the Companyâ€™s common stock valued at a total of $999,100 based on the fair value of the Companyâ€™s common stock as of the agreementsâ€™ date. On September 17, 2024 the termination of two out of the four aforementioned consulting agreements was extended and the consultants received additional 440,000 shares as complementary compensation for the extended services to be provided. The additional stock consideration was valued at a total of $501,600 based on the fair value of the Companyâ€™s common stock as of the agreementsâ€™ date.Â On July 1, 2024 the Company entered into a consulting agreement with a third-party consultant for the provision of a variety of services such as preparation of press releases and other publications, relationship management and other additional services as described in the respective agreement. The agreement has a duration of sixteen months and the consultant will solely receive stock consideration for the services rendered. More precisely, they have been awarded a total of 240,000 shares of the Companyâ€™s common stock valued at a total of $264,000 based on the fair value of the Companyâ€™s common stock as of the agreementsâ€™ date.Â The corresponding consulting expense is accrued evenly over the term of the agreements. For the twelve-month period ended December 31, 2023 the Company has recorded $77,250 as stocked based compensation for the above agreements, classified as â€œGeneral and administrative expensesâ€ in the Companyâ€™s consolidated statements of operations and comprehensive loss. For the three and nine months ended September 30, 2024 and 2023 the Company has recorded $264,750 and $728,250 and $0 and $0 as stocked based compensation for the above agreements, classified as â€œGeneral and administrative expensesâ€ in the Companyâ€™s Condensed Consolidated Statements of Operations and Comprehensive Loss.Â Â 36Table of ContentsÂ COSMOS HEALTH INC.Notes to Unaudited Condensed Consolidated Financial StatementsSeptember 30, 2024Â Research and Development AgreementsÂ The Company entered into a Research & Development agreement with Doc Pharma S.A. on May 17, 2021. Under this agreement, Doc Pharma is responsible for the research, development, design, registration, copy rights and licenses of 250 nutritional supplements for the final products called Sky Premium LifeÂ®. More specifically, Doc Pharma is responsible for the product development and the Company had added 105 of such products codes in its portfolio as of December 31, 2023. No additional ones were added within the nine-month period ended September 30, 2024. The licenses purchased by Doc Pharma SA are capitalized and included in â€œGoodwill and intangible assets, netâ€ of the Companyâ€™s Consolidated Balance Sheets as of September 30, 2024. Thus, no relevant R&D expense had been charged to the Companyâ€™s Consolidated Statements of Operations and Comprehensive Loss.Â On June 26, 2022, the Company signed a research and development (â€œR&Dâ€) agreement with a third party, through which the Company assigns to the third party the development of new products and services in the field of health, focusing on the human intestinal microbiome. The project includes two phases. Phase 1 has a 20-month duration and its cost amounts to EUR 758,000 ($838,450) and phase 2, has a 22-month duration and a cost of EUR 820,000 ($907,084). The amount will be due and payable upon completion of the corresponding phases. The Company records the corresponding R&D expense based on the projectâ€™s progress, which is invoiced by the third party in the relevant period. For the nine-month period ended September 30, 2024, the Company has not incurred such costs.Â NOTE 15Â â€“ STOCK OPTIONS AND WARRANTSÂ Omnibus Equity Incentive PlanÂ On September 19, 2022, the Company held a Board of Directors meeting, whereas, the Board of Directors had elected to adopt an Omnibus Equity Incentive Plan (the â€œ2022 Planâ€), that includes reserving 200,000 shares of common stock eligible for issuance under the 2022 Plan to be registered on a Form S-8 Registration Statement with the SEC. The 2022 Plan is designed to enable the flexibility to grant equity awards to the

Companyâ€™s officers, employees, non-employee directors and consultants and to ensure that it can continue to grant equity awards to eligible recipients at levels determined to be appropriate by the Board and/or the Compensation Committee. According to the Proxy Statement filed with the SEC on October 20, 2022 the 2022 Plan received final approval by the Companyâ€™s stockholdersÂ at the Annual Meeting of Stockholders held on December 2, 2022.Â On April 3, 2023, the Company approved incentive stock awards for the CFO, certain officers and directors and other employees of the Company. The awards are in the form of restricted stock and will vest in two parts: 50% on October 2, 2023 and 50% on October 2, 2024. A total of 185,000 shares were awarded and a corresponding share-based compensation expense of $109,636 and $326,525 was recorded for the three and nine months ended September 30, 2024, based on the amortization of fair value from the date of issuance of April 3, 2023, through September 30, 2024.Â The equivalent share-based compensation expense for the three and nine months ended September 30, 2023 was $109,636 and $214,505, respectively.Â On August 21, 2023, the Board adopted, subject to stockholder approval, the Cosmos Health Inc. 2023 Omnibus Equity Incentive Plan (the â€œ2023 Planâ€). The 2023 Plan is designed to enable the flexibility to grant equity awards to our officers, employees, non-employee directors and consultants and to ensure that we can continue to grant equity awards to eligible recipients at levels determined to be appropriate by the Board and/or the Compensation Committee. Subject to certain adjustments (as provided in Section 4.2 of the 2023 Plan) and exception (as provided in Section 5.6(b) of the 2023 Plan), the maximum number of shares reserved for issuance under the 2023 Plan (including incentive share options) is 2,500,000 shares. The 2023 Plan was approved by the Companyâ€™s stockholders at the Annual Meeting of Stockholders held on September 18, 2023.Â Â On September 16, 2024 the Companyâ€™s Board of Directors approved incentive stock awards for the CEO, the CFO, certain officers and directors and other key employees of the Company pursuant to the 2023 Plan adopted on August 21, 2023. The awards are in the form of restricted stock and will vest in two parts: 50% on September 16, 2025 and 50% on September 16, 2026. A total of 2,500,000 shares were awarded and a corresponding share-based compensation expense of $48,425 was recorded for the three and nine months ended September 30, 2024, based on the amortization of fair value from the date of issuance of September 16, 2024, through September 30, 2024.Â Â 37Table of ContentsÂ Warrant Anti-Dilution Adjustment and Deemed DividendÂ The Companyâ€™s warrants outstanding contain certain anti-dilution adjustments if the Company issues shares of its common stock at a lower price per share than the applicable exercise price of the underlying warrant. If any such dilutive issuance occurs prior to the exercise of such warrant, the exercise price will be adjusted downward to a price equal to the common stock issuance, and the number of warrants that may be purchase upon exercise is increased proportionately so that the aggregate exercise price payable under the warrant shares shall be the same as the aggregate exercise price in effect immediately prior to such adjustment.Â On December 29, 2023, the Company entered into a warrant exchange agreement (the â€œWarrant Exchangeâ€) with an investor to reduce the exercise price of 2,437,063 warrants from $2.75 per share to $1.45 per shares as an inducement to exercise. The Company issued 1,487,000 shares of common stock, held 950,063 shares in escrow until the investorâ€™s beneficial ownership limitation allows for the transfer of the escrow shares, and received gross cash proceeds of 3,533,741. The Company contingently granted 4,874,126 additional warrants to be issued upon shareholder approval, with an exercise price of $1.45 and a term of five years. For the year ended December 31, 2023, the Company recorded a deemed dividend of $7,642 for the inducement to exercise and $7,218,485 for the grant of new warrants. The Company valued (a) the fair value of the warrants immediately before the re-pricing in the amount of $3,603,183, (b) the fair value of the warrants immediately after the re-pricing in the amount of $3,610,825, and (c) recorded the difference as deemed dividend in the amount of $7,642. The warrants were valued using the Black-Scholes option pricing model using the following terms: a) fair value of common stock of $1.49, b) exercise price of $1.45 before re-pricing, c) exercise price of $2.75 after re-pricing, d) terms of 5.07 years and 5.02 years, e) dividend rate of 0%, and f) risk free interest rate of 3.83%. Regarding the valuation of the 4,874,126 new warrants (and the recognition of a deemed dividend of $7,218,485) the following terms were used: a) fair value of common stock of $1.49, b) exercise price of $1.45, d) term of 5 years, e) dividend rate of 0%, and f) risk free interest rate of 3.83%.Â On September 26, 2024, the Company entered into a Warrant Inducement Letter (the â€œLetterâ€) with an investor pursuant to which the Company issued 9,748,252 new warrants (the â€œNew Warrantsâ€) and reduced the exercise price of 4,874,126 warrant shares from $1.45 to $0.8701 to induce exercise and receive gross cash proceeds of $4,240,977 (the â€œOriginal Warrantsâ€). Of the 9,748,252 warrants 4,874,126 of them have a term of 5 years (â€œSeries A Warrantsâ€) and the remaining 4,874,126 have a term of 1.5 years (â€œSeries B Warrantsâ€). The Company issued 2,332,000 shares of common stock, held 2,532,126 shares in escrow until the investorâ€™s beneficial ownership limitation allows for the transfer of the escrow shares. For the period ended September 30, 2024, the Company recorded a deemed dividend of $9,793 for the inducement to exercise and $6,185,231 for the grant of new warrants. The Company valued (a) the fair value of the warrants immediately before the re-pricing in the amount of $4,197,280, (b) the fair value of the warrants immediately after the re-pricing in the amount of $4,207,073, and (c) recorded the difference as deemed dividend in the amount of $9,793. The warrants were valued using the Black-Scholes option pricing model using the following terms: a) fair value of common stock of $0.8701, b) exercise price of $1.45 before re-pricing, c) exercise price of $0.8701 after re-pricing, d) term of 4.26 years, e) dividend rate of 0%, and f) risk free interest rate of 3.55%. Regarding the valuation of the 9,748,252 new warrants (and the recognition of a deemed dividend of $6,185,321) the following terms were used: a) fair value of common stock of $0.8701, b) exercise price of $0.95, d) terms of 5 years for the Series A Warrants and 1.5 years for the Series B Warrants, e) dividend rate of 0%, and f) risk free interest rate of 3.55% for the Series A Warrants and 3.57% for the Series B Warrants.Â As of September 30, 2024, there were 13,432,506 warrants outstanding and 8,558,380 warrants exercisable with 13,419,172 warrants having expiration dates from October 2024 through October 2029 and 13,334 warrants with no expiration date. Â A summary of the Companyâ€™s warrant activity for the nine months ended September 30, 2024 and the year ending December 31, 2023 is as follows:Â Â Â Â Â Â Â WeightedÂ Â Â Â Â Â Â Â WeightedÂ Â AverageÂ Â Â Â Â Â Â AverageÂ Â RemainingÂ Â AggregateÂ Â Â Number ofÂ Â ExerciseÂ Â ContractualÂ Â IntrinsicÂ WarrantsÂ SharesÂ Â PriceÂ Â TermÂ Â ValueÂ Balance Outstanding, January 1, 2023Â Â 4,194,236Â Â $8.31Â Â Â 5.04Â Â $2,562,621Â GrantedÂ Â 7,524,933Â Â Â 1.65Â Â Â 5.13Â Â Â -Â ForfeitedÂ Â -Â Â Â -Â Â Â -Â Â Â -Â ExercisedÂ Â (3,152,386)Â Â -Â Â Â -Â Â Â -Â ExpiredÂ Â (5,307)Â Â -Â Â Â -Â Â Â -Â Â Â -Â Balance Outstanding, December 31, 2023Â Â 8,561,476Â Â $3.91Â Â Â 4.64Â Â $18,801Â GrantedÂ Â 9,748,252Â Â Â 0.95Â Â Â 3.24Â Â Â -Â ForfeitedÂ Â -Â Â Â -Â Â Â -Â Â Â -Â ExercisedÂ Â (4,874,126)Â Â -Â Â Â -Â Â Â -Â ExpiredÂ Â (3,096)Â Â -Â Â Â -Â Â Â -Â Balance Outstanding, September 30, 2024Â Â 13,432,506Â Â $2.64Â Â Â 3.28Â Â $11,681Â Â Â Â Â Â Â -Â Â Â -Â Â Â -Â Exercisable, September 30, 2024Â Â 13,432,506Â Â $2.64Â Â Â 3.28Â Â $11,681Â Â NOTE 16 â€“ DISAGGREGATION OF REVENUE Â ASC 606-10-50-5 requires that entities disclose disaggregated revenue information in categories (such as type of good or service, geography, market, type of contract, etc.). ASC 606-10-55-89 explains that the extent to which an entityâ€™s revenue is disaggregated depends on the facts and circumstances that pertain to the entityâ€™s contracts with customers and that some entities may need to use more than one type of category to meet the objective for disaggregating revenue.Â Â 38Table of ContentsÂ COSMOS HEALTH INC.Notes to Unaudited Condensed Consolidated Financial StatementsSeptember 30, 2024Â The Company disaggregates revenue by country to depict the nature and economic characteristics affecting revenue. Â The following table presents our revenue disaggregated by country for the three months ended:Â CountryÂ September 30,2024Â Â September 30,2023Â CroatiaÂ $107Â Â Â 14,159Â CyprusÂ Â 16,519Â Â Â 72,754Â BulgariaÂ Â 25,507Â Â Â -Â GreeceÂ Â 12,247,597Â Â Â 12,544,643Â USAÂ Â -Â Â Â 210Â IrelandÂ Â -Â Â Â 1,417Â UKÂ Â 121,318Â Â Â 190,614Â TotalÂ $12,411,048Â Â $12,823,797Â Â The following table presents our revenue disaggregated by country for the nine months ended:Â CountryÂ September 30,2024Â Â September 30,2023Â CroatiaÂ $19,370Â Â Â 14,159Â CyprusÂ Â 89,064Â Â Â 141,402Â BulgariaÂ Â 43,849Â Â Â -Â GreeceÂ Â 39,385,730Â Â Â 36,041,012Â USAÂ Â -Â Â Â 504Â IrelandÂ Â -Â Â Â 1,417Â UKÂ Â 664,225Â Â Â 1,338,509Â TotalÂ $40,202,238Â Â $37,537,003Â Â NOTE 17 â€“ SUBSEQUENT EVENTSÂ On November 6, 2024, the Company received a non-compliance letter from Nasdaq for its failure to maintain a minimum bid price of 1.00 per share for thirty consecutive business days in accordance with Nasdaq Listing Rule 5550(a)(2). The Company has one hundred eighty calendar days from November 6, 2024, to regain compliance by the closing bid price of the Companyâ€™s common stock being at least $1.00 per share for ten consecutive business days. In the event the Company cannot otherwise regain compliance with the listing rule, it intends to effect a reverse stock split to regain compliance.Â Â 39Table of ContentsÂ Item 2. Managementâ€™s Discussion and Analysis of Financial Condition and Results of Operations.Â Available InformationÂ The following discussion should be read in conjunction with our interim Condensed Consolidated Financial Statements and the related notes and other financial information appearing elsewhere in this report as well as Managementâ€™s Discussion and Analysis of Financial Condition and Results of Operations included in our Form 10-K for the year ended December 31, 2023 (â€œForm 10-Kâ€) and this Quarterly Report on Form 10-Q for the quarter ended September 30, 2024.Â Forward-Looking StatementsÂ Certain statements, other than purely historical information, including estimates, projections, statements relating to our business plans, objectives, and expected operating results, and the assumptions upon which those statements are based, are â€œforward-looking statementsâ€ within the meaning of the Private Securities Litigation Reform Act of 1995, Section 27A of the Securities Act of 1933 and Section 21E of the Securities Exchange Act of 1934. These forward-looking statements generally are identified by the words â€œbelieves,â€ â€œproject,â€ â€œexpects,â€ â€œanticipates,â€ â€œestimates,â€ â€œintends,â€ â€œstrategy,â€ â€œplan,â€ â€œmay,â€ â€œwill,â€ â€œwould,â€ â€œwill be,â€ â€œwill continue,â€ â€œwill likely result,â€ and similar expressions. Â We intend such forward-looking statements to be covered by the safe-harbor provisions for forward-looking statements and are including this statement for purposes of complying with those safe-harbor provisions. Forward-looking statements are based on current expectations and assumptions that are subject to risks and uncertainties which may cause actual results to differ materially from the forward-looking statements. Our ability to predict results or the actual effect of future plans or strategies is inherently uncertain. Â Factors which could have a material adverse effect on our operations and future prospects on a consolidated basis include but are not limited to: changes in economic conditions, legislative/regulatory changes, availability of capital, interest rates, competition, and generally accepted accounting principles. These risks and uncertainties should also be considered in evaluating forward-looking statements and undue reliance should not be placed on such statements. We undertake no obligation to update or revise publicly any forward-looking statements, whether as a result of new information, future events or otherwise. Further information concerning our business, including additional factors that could materially affect our financial results, is included herein and in our other filings with the SEC.Â OverviewÂ SummaryÂ We are an international healthcare company with a proprietary line of nutraceuticals and distributor of branded and generic pharmaceuticals, nutraceuticals, OTC medications and medical devices. The Company uses a differentiated operating model based on a lean, nimble and decentralized structure, with an emphasis on acquisitions of established companies and our ability to maintain better pharmaceutical assets than others. This operating model and the execution of our corporate strategy are designed to enable the Company to achieve sustainable growth and create added value for our shareholders. In particular, we look to enhance our pharmaceutical and over-the-counter product lines by acquiring or licensing rights to additional products and regularly evaluate selective company acquisition opportunities. The Company, through its subsidiaries, is operating within the pharmaceutical industry and in order to compete successfully in the healthcare industry, must demonstrate that its products offer medical benefits as well as cost advantages. Currently, most of the products that the Company is trading, compete with other products already in the market in the same therapeutic category, and are subject to potential competition from new products that competitors may introduce in the future.Â Â 40Table of ContentsÂ We continue to rapidly expand our distribution network worldwide and open new markets for our proprietary line of branded pharmaceuticals, nutraceuticals, and nutraceuticals through our distribution channels and e-commerce marketplace. We use our extensive network with direct access to Europeâ€™s primary sales channels for pharmaceuticals and nutraceuticals, which includes over 160 pharmaceutical wholesale distributors in Europeâ€™s largest markets, over 40,000 pharmacies in Europe and 1,500 pharmacies in Greece. We achieve stable supply of pharmaceuticals from DocPharma, a related party, which enhances our ability to scale our expansion. Additionally, following the successful completion of the acquisition of Cana on June 30, 2023, the Company expects to also utilize Canaâ€™s facilities for the production of both pharmaceutical and nutraceutical products. We receive full priority in the production of nutraceuticals and volumes. Our full production in Greece ensures a decisive production-cost advantage while we secure additional discounts by leveraging our purchasing scale.Â Our focus on investing in technology enhances yield cost savings and economies of scale the safety, distribution and warehousing efficiency and reliability, as a result of 0% error selection rate and acceleration order fulfillment. Â Revenue sourcesÂ The Company operates in nutraceuticals industry, distribution of pharmaceuticals and healthcare distribution.Â Branded Pharmaceuticals & Generics Â We are engaged in the production, promotion, distribution and sale of licensed branded generics and OTC products throughout Europe by our subsidiaries in Greece and UK. Our capital efficient business model is based on infrastructure, efficiency and scale. We believe that there is a significant growth on opportunities through product additions and geographic expansion.Â Healthcare DistributionÂ We conduct direct distribution and sales of pharmaceuticals, medical devices, branded generics and OTC products. Our automated and GDP licensed distribution facilities ensure all medications reach their destination daily on an efficient and secure way. Our network exceeds over 1,500 pharmacies in Greece. We have created an upgraded and high-end distribution center in Greece due to our Robotic systems and integrated automations (â€œROWAâ€ robotics).Â NutraceuticalÂ We have created and developed our own proprietary branded nutraceutical products, named â€œSky Premium LifeÂ®â€ which was launched in 2018 and â€œMediterranationÂ®â€ which was launched in 2022. Utilizing unique formulations, and specialized extraction processes which follow strict pharmaceutical standards, our proprietary lines of nutraceuticals aim for excellence. We have a full portfolio of fast-moving and specialty formulas with more than 105 product codes including vitamins, minerals and other herbal extracts. Our nutraceutical products are manufactured exclusively by Doc Pharma, a related party of the Company. Our nutraceutical products have penetrated several markets within 2022 and 2023 through digital channels such as Amazon and Tmall and through significant partnerships such as the one with Pharmalink for the distribution of our products in the United Arab Emirates (the â€œUAEâ€).Â We focus on nutraceutical products because we foresee it as a market with high grow opportunities due to its large market size and margin contribution as the demand for nutraceutical products is increasing globally.Â Regulations and LicensesÂ Our subsidiary, Decahedron, was granted the license for the wholesale of medicinal products for human use in February 2021 pursuant to the regulation of 18 of The Human Medicines Regulations 2012 (SI 2012/1916). It fulfills the guidelines of the Wholesale Distribution Authorization (Human). Our subsidiary, Cosmofarm S.A., was granted the license for the wholesale of pharmaceutical products for human use on February 2019 pursuant to the EU directive of (2013/C 343/01). It fulfils the Guidelines of the Good Distribution Practices of medical products for human use. Finally, our subsidiary, Cana SA, is a holder of Good Manufacturing Practices license (GMP), which means that it is certified for fulfilling the minimum standards that a medicines manufacturer must meet in the production processes. All licenses were granted based on inspections and are valid unless current inspections occur which will revise their status.Â Â 41Table of ContentsÂ RisksÂ Supply chain disruption is a growing concern for the European pharmaceutical industry as it increasingly looks to cut costs by relying on â€˜emerging marketsâ€™, where standards can be lower in terms of compliance, ethics and health and safety.Â Hikes in the price of medicine and their impact on the sustainability of the healthcare systems are garnering more and more attention. European regulators are willing to play their part in safeguarding continued access to safe and effective medicines. Regulators can speed up the approval of branded pharmaceuticals and biosimilars to boost competition and drive down prices. Â Cuts in healthcare spending keep occurring since the financial crises of the late of 2000s. Europeâ€™s slow recovery has been uneven, with austerity and economic uncertainty, especially in the EUâ€™s poorer member states, such as Greece.Â Distribution and Trade AgreementsÂ On July 1, 2021, the Companyâ€™s subsidiary SkyPharm SA, entered into an exclusive distribution agreement with a company based in Germany, the â€œDistributor Aâ€, whereas SkyPharm appointed Distributor A to be the responsible Partner for the distribution, promotion, trade marketing, logistics and sale of the nutraceuticals manufactured and supplied by SkyPharm (Sky Premium LifeÂ®), in the territories of Austria and Germany. Distributor A places purchase orders with SkyPharm at the companyâ€™s address and the purchase order is necessary to initiate any shipment.Â On July 7, 2021, SkyPharm SA signed a trade agreement with a company specializing in e-commerce mall advice and operation, henceforward referred as â€œDistributor Bâ€. Based on the agreement, SkyPharm will sell its own branded products Sky Premium Life Â® to final consumers through the e-commerce store opened by Distributor B on Tmall International MALL and Distributor B will provide platform operation services to SkyPharm. The services provided by Distributor B will include mall construction, mall operation and network promotion, along with collection, settlement, customer service, logistics and distribution.Â On November 25, 2021, SkyPharm SA signed a trade agreement with a wholesaler which operates in the storage, distribution, trading and promotion of pharmaceutical products) henceforward referred as â€œDistributor Câ€. Based on the agreement Distributor C is appointed as the exclusive representative for the promotion & distribution of our proprietary nutraceutical products Sky Premium LifeÂ®, in Greece.Â During July 2021, the Companyâ€™s subsidiary Decahedron Ltd, created a distribution page on Amazon UK, through which it sells, advertises and promotes our own proprietary branded nutraceutical product line â€œSky Premium LifeÂ®, directly to final consumers.Â On September 22, 2022, the Company entered into a distribution agreement with a third party in order to become the distributor of Monkeypox Virus Real-Time PCR Detection Kits. Cosmos will have exclusive distribution

rights for Greece and Cyprus, with the opportunity to distribute the test kits across Europe on a non-exclusive basis.Â On June 27, 2024 the Company signed an exclusive distribution agreement (the "Agreement") with Pharmalink for its Sky Premium Life products in the UAE. As part of the Agreement, Pharmalink will be responsible for all key functions, including sales and marketing, regulatory affairs, logistics, supply, and distribution of Sky Premium Life products in the UAE. Cosmos Health has secured its first purchase order from Pharmalink for 130,000 units and anticipates receiving orders of more than 500,000 units in the first year and in excess of 3,000,000 units over the next five years.Â Â 42Table of ContentsÂ Acquisitions and Co-VenturesÂ ZipDoctorÂ On September 28, 2022, the Company entered into a non-binding letter of intent (â€œLOIâ€) agreement to wholly acquire ZipDoctor Inc., a company that possesses a direct-to-consumer subscription-based telemedicine platform, that expects to provide its customers affordable, unlimited, 24/7 access to board certified physicians and licensed mental and behavioral health counselors and therapists. The current parent company of the acquiree will continue to manage all its aspects of the day-to-day operations, including product development, marketing, and operational support.Â On March 17, 2023, the Company announced that it has entered into a definitive agreement to acquire ZipDoctor Inc. for a total sum of $150,000. The Sale and Purchase Agreement (â€œSPAâ€) was signed on March 17, 2023, and the transaction closed on April 3, 2023.Â CANAÂ Â On May 31, 2023, the Company entered into a Stock Purchase Agreement with the owners of one hundred (100%) percent of the equity (the â€œSharesâ€) of Cana Laboratories Holdings (Cyprus) Limited (â€œCanaâ€), which wholly owned an operating subsidiary, Pharmaceutical Laboratories Cana S.A. (â€œCana SAâ€).Â The purchase price for the shares for the two Sellers is â‚¬800,000 and 46,377 shares of Cosmos restricted common stock at an issuance price of $17.25 per share or $800,000. Moreover, on February 28, 2023, the Company signed a Secured Promissory Note with Cana, whereby Cana borrowed the sum of â‚¬4,100,000 ($4,457,520), included in the total cash consideration provided for the acquisition. The acquisition was successfully completed on June 30, 2023.Â Cana SA is a Greek pharmaceutical company that manufactures, sells, distributes, and markets original branded products researched and developed by leading global pharmaceutical and healthcare companies. Cana stands out as it brings significant synergies and vertical integration. With a long-standing history spanning almost a century, Cana has earned the trust of industry giants like AstraZeneca, Merck, Unilever, and Procter & Gamble. Cana's Good Manufacturing Practice (GMP) license enables us to manufacture pharmaceuticals, including medicines, within the EU, which creates attractive opportunities for high-margin contract manufacturing agreements with major multinational clients.Â BikasÂ On June 15, 2023, Cosmos Health Inc. entered into an Assignment and Assumption Agreement (the â€œAgreementâ€) with Ioannis Bikas O.E., a Greek Company (â€œBikasâ€). Bikas is owner of a pharmaceutical distribution network in Greece and agreed to sell the Company their distribution network and customer base. The purchase price of the network was â‚¬100,000 ($109,330) of cash, and â‚¬300,000 ($316,081) of the Companyâ€™s stock. The Company issued 99,710 shares of common stock related to the acquisition of the customer base, based on the fair value of the stock on the acquisition date. The Company accounted for the acquisition as an asset acquisition in accordance with ASC 805 and recorded $425,411 as an intangible asset related to the customer base acquired.Â This acquisition positively impacted on our revenue (an increase of more than $10 million annually) and enhanced the Company's gross margins (due to economies of scale). Additionally, synergies with Cosmofarm's state-of-the-art facility, which employs robotic technologies for procurement, inventory management, and order execution, provide an elevated level of service to pharmacies, leading to increased orders. We are pleased to announce that we have now successfully integrated Bikas within the Cosmofarm platform.Â CloudscreenÂ On January 23, 2024, the Company completed the acquisition of Cloudscreen, a cutting-edge Artificial Intelligence (AI) powered platform. The acquisition is pursuant to the purchase agreement announced on October 11, 2023. Cloudscreen is a multimodal platform specialized in drug repurposing, a process that involves uncovering new target proteins or indications for existing drugs for use in treating different diseases. The total purchase price amounted to $637,080 and consisted of 280,000 shares of common stock with a fair value of $319,200 and an amount of $317,880 to be settled in cash during 2024 based on the Promissory Note signed on October 10, 2023. The Company accounted for the acquisition as an asset acquisition in accordance with Accounting Standards Codification (â€œASCâ€) Topic 805, Business Combinations, (â€œASC 805â€) and recorded $637,080 as another asset related to the technology platform acquired. The total amount was reclassified to â€œGoodwill and intangible assets, netâ€ in January 2024 with the closing of the agreement (refer to Notes 2 & 5).Â Â 43Table of ContentsÂ Results of OperationsÂ Three and Nine Months Ended September 30, 2024 and 2023Â Revenue and net lossÂ The Company had revenue of $12,411,048 and $12,823,797 (a decrease of 3.22%) for the three months ended September 30, 2024 and 2023, respectively and $40,202,238 and $37,537,003 (an increase of 7.10%) for the nine months ended September 30, 2024 and 2023, respectively. Revenue increased overall, compared to the prior periods, and the increase in the nine-month period is mainly attributed to the wholesale revenue stream which was further increased with the enhancement of the overall customer base (acquisition of Bikas and other customer bases from smaller wholesalers). The revenue decrease in the three-month period relates to CANAâ€™s decreased revenue for the period due to a few delays in the production process and Decahedronâ€™s decreased sales of nutraceutical products. Management evaluates that both subsidiaries will rebound and increase their revenue in the fourth quarter of 2024. The Company had a net loss of $2,182,534 on revenue of $12,411,048 versus a net loss of $3,415,077 on revenue of $12,823,797 for the three months ended September 30, 2024 and 2023, respectively and net loss of $6,639,935 on revenue of $40,202,238 versus a net loss of $4,790,597 on revenue of $37,537,003 for the nine months ended September 30, 2024 and 2023, respectively.Â The increase in net loss for the nine-month period ended September 30, 2024 compared to the 2023 period of $1,849,338 was due to the extraordinary 2023 items such as the gain on debt extinguishment of $1,910,770 and the bargain purchase gain of $1,633,842. The decrease in net loss for the three-month period ended September 31, 2024 compared to the three-month period ended September 31, 2023 is mainly attributable to significantly higher general and administrative costs in the 2023 period, which include material provisions relating to allowances on trade and other receivables and other tax related provisions.Â Cost of Goods SoldÂ The Company had costs of goods sold of $11,204,186 versus $11,609,039 (a decrease of 3.49%) for the three months ended September 30, 2024 and 2023, respectively and $36,894,502 versus $34,418,334 (an increase of 7.19%) for the nine months ended September 30, 2024 and 2023, respectively. The increase in the cost of goods sold in the nine month period is a consequence of the increased sales and the equivalent decrease in the three month period is also in accordance with the decreased revenue.Â Our future revenue growth is expected to continue to be affected by various factors such as industry growth trends, including drug utilization, the introduction of new innovative brand therapies, the likely increase in the number of branded pharmaceutical products that will be available over the next few yearsâ€™ price increases and price deflation, general economic conditions, including the effects of the current conflict in the Ukraine, the coronavirus in the United Kingdom and the member states of European Union, competition within the industry, customer consolidation, changes in pharmaceutical manufacturer pricing and distribution policies and practices, increased downward pressure on government and other third party reimbursement rates to our customers, and changes in government rules and regulations. Â Gross ProfitÂ The Company had gross profit of $1,206,862 versus $1,214,758 (a decrease of 0.65%) for the three months ended September 30, 2024 and 2023, respectively and $3,307,736 versus $3,118,669 (an increase of 6.06%) for the nine months ended September 30, 2024 and 2023, respectively. The increase in gross profit for the nine-month period is attributable to the inclusion of CANAâ€™s pharma manufacturing stream which attributes high gross margins, whereas it was merely included for three months in the equivalent 2023 period (acquisition was dated on June 30, 2023). The gross profit was relatively stable between the three-month period ended September 30, 2024 and 2023.Â Operating ExpensesÂ The Company had general and administrative costs of $1,782,957 and $2,573,414, salaries and wage expenses of $1,317,782 and $1,252,680, sales and marketing expenses of $41,848 and $157,435 and depreciation and amortization expense of $304,139 and $248,530 for a loss from operations of $2,239,864 and a loss from operations of $3,017,301 for the three months ended September 30, 2024 and 2023, respectively. The operating expenses decreased by 18.56% for the three-month period ended September 30, 2024, mainly derived from the decrease in general and administrative costs. They decreased by 30.72% due to the significant provisions for bad debt allowances and other tax liabilities recorded in 2023. The salaries and wages increased by 5.2% which is mainly attributable to the addition of CANA and the corresponding payroll costs, once all employees remained with the Company following its acquisition on June 30, 2023. The increase in depreciation and amortization expense for the three-month period ended September 30, 2024 of $55,609 (22.38%) is in accordance increase in intangible assets (mainly attributable to the purchase of pharmaceutical licenses in December 2023). Â Â 44Table of ContentsÂ For the nine months ended September 30, 2024 and 2023, the Company had general and administrative costs of $4,591,620 and $6,662,579, salaries and wage expenses of $4,030,823 and $3,279,803, sales and marketing expenses of $326,291 and $942,759 and depreciation and amortization expense of $937,000 and $478,466 for a loss from operations of $6,577,998 and a loss from operations of $8,244,938, respectively. The significant increase in salaries and wages of $751,020 (22.9%) is due to CANAâ€™s inclusion in the group for the whole nine-month period ended September 30, 2024 whereas it was consolidated for three months in the comparative period. The 95.83% increase in depreciation and amortization expense for the nine-month period ended September 30, 2024 is attributable to increased depreciation expense charged for Cosmofarmâ€™s and CANAâ€™s wholly owned facilities (acquired in April and June 2023 respectively) as long as the amortization expense for the pharmaceutical licenses acquired in December 2023.Â Other Income (Expense)Â The Company had interest expense related to notes payable and lines of credit of $181,429 and $151,274 versus $692,547 and $529,782 for the three and nine months ended September 30, 2024 and 2023, respectively. The increase in interest expense of 19.93% and 30.72% for the three and nine months ended September 30, 2024 and 2023 respectively, contrary to the overall decrease in notes payable and lines of credit balances for the equivalent periods, is mainly attributable to the increased floating rates of the Companyâ€™s facilities in 2024 (Euribor, Libor and Euro Short Term rate). Â Interest income amounted to $101,236 and $309,031 versus $110,596 and $555,281 for the three and nine months ended September 30, 2024 and 2023, respectively and the decrease is attributable to both the decreased outstanding balances of the Companyâ€™s Loans Receivable and Loans Receivable from related parties and the fact that the Company had interest income arising from treasury bills in the 2023 comparative periods. Â The other income, net recorded in the 9-month period ended September 30, 2024, of $160,598 mostly relates to write-offs of liabilities of our dormant subsidiary Cana Laboratories Holdings (Cyprus) Limited (â€œCanaâ€) arising from the past which had no substance and thus written off. The corresponding other expense and other income amounts in the three-month periods ended September 30, 2024, and 2023 of $1,921 and $14,404, respectively, primarily relate to prior period income/(expenses) of the Greek subsidiaries.Â Additionally, a gain on debt extinguishment relating to the write-off of a share settled debt obligation and the forgiveness of a notes payable balance for a total gain of $1,911,476 was recorded in the nine months ended September 30, 2023. Finally, the Company has recorded a bargain purchase gain of $1,633,842 for the nine months ended September 30, 2023. The bargain purchase gain recorded is solely arising from the gain recognized upon acquisition of Cana. No equivalent extraordinary items were included in the three and nine-month periods ended September 30, 2024.Â Foreign currency translation adjustment, net and total comprehensive gain/lossÂ The Company had a foreign currency translation adjustment gain of $747,879 and a foreign currency translation adjustment loss of $27,988 versus losses of $890,645 and $470,994, attributable to the positive movement of the exchange rates during the three months ended September 30, 2024, respectively, and a net comprehensive loss of $7,629,679 and $12,862,947 versus a loss of $4,254,902 and $5,276,644 for the three and nine months ended September 30, 2024 and 2023, respectively. The increase in comprehensive loss in the three and nine months ended September 30, 2024 mostly derives from the deemed dividends of $9,793 for the inducement to exercise the warrants exercised on September 26, 2024 and $6,185,231 for the grant of new warrants (200% of the ones exercised). For more details regarding the warrant transaction and the deemed dividends recorded please refer to Note 15.Â Liquidity and Capital ResourcesÂ As of September 30, 2024, the Company had working capital of $11,027,653 compared to $12,285,310 as of December 31, 2023. Â The Company had cash and cash equivalents of $3,314,845 versus $3,833,195 as of September 30, 2024 and December 31, 2023, respectively. The Company had net cash used in operating activities of $3,883,215 and $16,587,726 for the nine months ended September 30, 2024 and 2023, respectively. The Company has devoted substantially all of its cash resources to expand through organic business growth and has incurred significant general and administrative expenses in order to enable the financing and growth of its business and operations. The decrease is attributable to the significant working capital outflows in 2023, when the company utilized the proceeds from 2022 equity offerings to repay its significant outstanding liabilities in addition to providing prepayments to certain suppliers. Â The Company had net cash usedÂ provided by investing activities of $206,971 and net cash used in investing activities $10,399,264 during the nine months ended September 30, 2024, and 2023, respectively. For the nine months ended September 30, 2023, the net cash used in investing activities was mainly attributable to the outflow of consideration transferred through the Cana acquisition, the purchase of ZipDoctor Inc, the purchase of Bikas customer base, the purchase of a list of pharmaceutical licenses, the purchase of Cosmofarmâ€™s warehouse facilities and the advances provided for the purchase of the facilities in Montreal, Canada from the parent company. Â Â 45Table of ContentsÂ The Company had net cash provided by financing activities of $3,426,621 versus $8,401,750 during the nine months ended September 30, 2024, and 2023, respectively. For the nine months ended September 30, 2024, the Company received proceeds from lines of credit of $18,831,043 and payments of lines of credit of $19,504,594, for a net decrease on the lines of credit of $673,551. The significantly higher inflows arising from financing activities in 2023 was mainly attributable to the receipt of the $4,750,107 subscription receivable, due from Decemberâ€™s 2022 offering. However, the Company repaid $1,494,867 of the outstanding notes payable during the nine-month period ended September 30, 2023, versus $814,267 of debt repayments within the nine-month period ended September 30, 2024 whilst having proceeds from notes payable of $434,797 versus $1,059,300 for the nine month periods ended September 30, 2024 and 2023 respectively. During the nine-month period ended September 30, 2024, the Company raised additional equity funds through two Prospectus Supplements to its Registration Statement on Form S-3 (No. 333-267550) filed with the SEC on February 29 and March 7, 2024. More specifically, the Company sold 901,488 shares of common stock for gross proceeds of $649,039. Additionally, the Company received gross proceeds from the exercise of a number of its outstanding warrants pursuant to the warrant inducement transaction occurred on September 26, 2024 of $4,240,977.Â We anticipate using cash in our bank account as of September 30, 2024, cash generated from debt or equity financing, from investing activities or from management loans to the extent that funds are available to do so to conduct our business in the upcoming year. Management is not obligated to provide these or any other funds. If we fail to meet these requirements, we may lose the qualification for quotation and our securities would no longer trade on Nasdaq Capital Market. Further, as a consequence we would fail to satisfy our reporting obligations with the Securities and Exchange Commission (â€œSECâ€), and investors would then own stock in a company that does not provide the disclosure available in quarterly and annual reports filed with the SEC and investors may have increased difficulty in selling their stock as we will be non-reporting.Â Going ConcernÂ The Companyâ€™s unaudited condensed consolidated financial statements are prepared in conformity with accounting principles generally accepted in the United States of America (â€œU.S. GAAPâ€), which contemplates the continuation of the Company as a going concern. For the nine months ended September 30, 2024, the Company had revenue of $40,202,238, net loss of $6,639,935 and net cash used in operations of $3,883,215. Additionally, as of September 30, 2024, the Company had positive working capital of $11,027,653, an accumulated deficit of $104,479,692, and stockholdersâ€™ equity of $34,976,599. It is the managementâ€™s opinion that these conditions raise substantial doubt about the Companyâ€™s ability to continue as a going concern for a period of twelve months from the date of this filing.Â The Companyâ€™s revenues are not able to sustain its operations, and concerns exist regarding the Companyâ€™s ability to meet its obligations as they become due. The Company is subject to a number of risks to those of smaller commercial companies, including dependence on key individuals and products, the difficulties inherent in the development of a commercial market, the need to obtain additional capital, competition from larger companies, and other pharmaceutical and health care companies.Â Management evaluated the above conditions which raise substantial doubt about the Companyâ€™s ability to continue as a going concern to determine if it can meet its obligations for the subsequent twelve months from the date of this filing. Management considered its ability to access future capital, curtail expenses if needed, expand product lines, and acquire new products.Â Managementâ€™s plans include expansion of brand name products to the market, expanding the current product portfolio, and evaluating acquisition targets to expand distribution. Furthermore, the Company intends to vertically integrate the supply chain distribution network. During the period up to the issuance of this report the Company has signed multiple distribution agreements for its SPL products in Europe and Asia and a variety of contract manufacturing agreements though its subsidiary, CANA. Finally, the Company plans to further access the capital markets in order to raise additional funds through equity offerings. More specifically, up to the issuance of its consolidated financial statements for the nine months ended September 30, 2024, the Company has sold 901,488 shares of common stock for net proceeds of $629,426 through two Prospectus Supplements to its Registration Statement on Form S-3 (No. 333-267550) filed with the SEC on February 29 and March 7, 2024. Management will also consider postponing the repayment of its outstanding Trade Facility ($1,588,163 balance as of September 30, 2024), intends to make substantial efforts to receive additional debt financing through its subsidiary, Cosmofarm SA, and plans to raise additional equity funds through utilizing its outstanding warrants. Following such efforts, on September 26, 2024, the Company entered into a Warrant Inducement Letter with an investor pursuant to which the Company issued 9,748,252 new warrants and reduced the exercise price of 4,874,126 warrant shares from $1.45 to $0.8701 to induce exercise and receive gross cash proceeds of $4,240,977 and on July 29, 2024 the Companyâ€™s subsidiary Cosmofarm SA entered into an agreement with a third-party lender in the principal amount of â‚¬400,000

($432,760). The Company additionally plans to file with the U.S. SEC a registration statement on Form S-1 for an offering of up to $7.5 million by the end of November 2024. Moreover, the Companyâ€™s management is considering postponing certain repayments of suppliers and creditors. However, management cannot provide any assurances that the Company will be successful in accomplishing any of its plans. The ability of the Company to continue as a going concern is dependent upon its ability to successfully accomplish the plans described herein and eventually secure other sources of financing and attain profitable operations.Â Considering the above, management is of the view that substantial doubt exists about the Companyâ€™s ability to continue as a going concern. The consolidated financial statements do not include any adjustments to reflect the possible future effect on the recoverability and classification of assets or the amounts and classifications of liabilities that may result from the outcome of this uncertainty.Â Â Â 46Table of ContentsÂ Plan of Operation in the Next Twelve MonthsÂ Specifically, our plan of operations for the next twelve months is as follows:Â Â We assess the foreseeable development of the Company as being positive. Over the medium term we expect to further expand our market share. However, during the course of further organizational optimization there may be associated extraordinary additional costs.Â Our plan for our own branded nutraceuticals is to enlarge our portfolio up to 150 SKUs by the end of 2023, including more basic line formulas to cover more customer needs of any age, advanced formulations, formulas based on herbs and further clinical studies with R&D for further products. Our plan for geographic expansion in distributing and market penetration in the EU, Asia, USA and Canada is based on exclusive distributors, wholesalers, e-commerce, and development of franchising model, alliances and acquisitions of nutraceutical companies.Â In addition, our plan for branded pharmaceuticals is geographic expansion across the world, especially in the EU and UK, as well as in other countries with fast registration and developed markets with liberalized OTC policies for online pharmacies and supermarkets. We also intend to enhance our exclusive distribution rights with a growing basis of cooperating partners whilst purchasing generic, biosimilar drugs and OTC licenses. We also intend to enhance our product expectance by registered copyrights and trademarks in all OTC drugs. In addition, we remain committed to strategic research and development across each business unit with a particular focus on assets with inherently lower risk profiles and clearly defined governmental regulatory pathways.Â Our plan for our full line wholesale is to expand in the Greek territory, enlarge our customer portfolio and integrate of established sales network of pharmacies through the use of B2B and B2C e-commerce platforms and exclusive distributors. We are also aiming in increasing the exports of branded pharmaceuticals as we focus on higher profit margins categories (OTC and VMS), deliver 3PL (third-party logistics) services to pharma companies, put in force loyalty programs, provide added value services to pharmacies and emergency deliveries to VIP customers. The Company will evaluate and, where appropriate, execute on opportunities to expand its network of pharmacies and products in areas that it believes will offer above average growth characteristics and attractive margins. Â The Company is growing its business through organic growth, market penetration, geographic expansion and acquisitions which would add value to its business and its shareholders. The Company is also committed to pursuing various forms of business development; this can include trading, alliances, joint ventures and dispositions. Moreover, it hopes to continue to build on its portfolio of pharmaceutical products and expand its OTC and nutraceutical product portfolio. Thus, the Company is developing a sound sales distribution network specializing in its own branded nutraceutical products.Â The Companyâ€™s main objective is expanding the business operations of its subsidiaries by concentrating its efforts on becoming an international pharmaceutical Company. The Company views its business development activity as an enabler of its strategies, and it seeks to generate earnings growth and enhance shareholder value by pursuing a disciplined, strategic, and financial approach to evaluating business development opportunities. Under these principles the Company assesses businesses and assets as part of its regular, ongoing portfolio review process and continues to consider trading development activities for its businesses. The Companyâ€™s objective is the optimization of operating expenses across all entities without compromising the quality of the Companyâ€™s services and products.Â Changes in the behavior and spending patterns of purchasers of pharmaceutical and healthcare products and services, including delaying medical procedures, rationing prescription medications, reducing the frequency of doctor visits, and foregoing healthcare insurance coverage, may impact the Companyâ€™s business.Â The pharmaceutical sector offers a large growth potential within the European pharmaceutical market if service, price and quality are strictly directed towards the customer requirements. The Company will continue to encounter competition in the market by product, service, reliability, and a high level of quality. On the procurement side, the Company can access a wide range of supply possibilities. To minimize business risks, the Company diversifies its sources of supply all over Europe. It secures its high-quality demands through careful supplier qualification and selection, as well as active suppliersâ€™ system management.Â Â 47Table of ContentsÂ Strategic PlanÂ Our strategic plan, which strikes a balance between growth and sustainability, emphasizes synergies, vertical integration, operational efficiencies, R&D, brand expansion, and the global growth of our distribution network and facilities.Â We intend to continue to pursue active ongoing acquisitions. In fact, many of our acquisitions entail exploring opportunities, with discounted assets through business combinations or joint ventures, all to enhance our distribution network. We will expand our R&D division which is a platform and incubator to develop new patented pharmaceuticals and proprietary innovative nutraceutical products. To foster organic growth, we will enhance our business development and marketing efforts, pursue global expansion via prominent retailers, pharmacies and e-commerce platforms, and recapture lost markets such as the infant and baby care categories. In addition, we will invest in the expansion of our production capacity and global network of facilities to boost sales of our brands, engage in contract manufacturing with large multinational pharmaceutical companies, produce pharma grade ethanol for hospitals, and expand into new large markets capitalizing on our comparative advantages. Last but not least, we aim to strategically invest in key personnel, from seasoned export managers to highly skilled scientists, to ensure we have the necessary expertise at our fingertips.Â Organic GrowthÂ Proprietary Portfolio of Branded Products: A bright spot so far in 2024 is the strong demand for our branded nutraceuticals, as we aspire to transform them into global brands. Our products have received very positive feedback at leading events like Arab Health in Dubai, Infarma in Barcelona, Vitafoods in Geneva, and Pharmacy Show in Birmingham.Â Sky Premium LifeÂ®: We are selling Sky Premium Life products in an increasing number of countries through pharmacies, retail chains, and online platforms. Among our prominent retailers is Holland & Barrett, with over 1,600 stores in 18 countries across the world, it is not only Europe's largest health and wellbeing retailer but also one of the world's largest, generating about $1 billion in annual revenue. Additionally, our products are available online through platforms like eBay and Amazon in the UK, Canada, the US, Germany, France, Spain, and Singapore. We are investing in our infrastructure, expanding our production capacity to accommodate increasing volumes, accelerating our efforts to broaden our distribution network, and planning to penetrate new major markets. This is boosted by strategic collaborations like the one announced with C.A. PAPAELLINAS Group, a market leader with an extensive distribution network throughout Cyprus. PAPAELLINAS will represent and distribute Sky Premium Life, not only in Holland & Barrett stores but also in pharmacies throughout Cyprus.Â MediterranationÂ®: Building upon the success of Sky Premium Life, we also launched Mediterranation, our premium food supplements brand. Inspired by the Mediterranean way of life, renowned for its healthy food, sunny climate, and longevity, Mediterranation utilizes organic herbs and plant extracts, such as dittany of Crete, oregano, mastic, and kritamos from the Mediterranean region. All of our products are manufactured under strict pharmaceutical standards and adhere to GMP protocols.Â Bio-BebeÂ® and C-SeptÂ®/C-Scrub: Among Cana's many valuable assets, Cosmos Health also obtained a proprietary portfolio of pharmaceutical, dermocosmetic, antiseptic, and food supplement branded products. These include, among others: Bio-Bebe, an organic infant care and nutrition brand, which we are in the process of relaunching. This presents us with a great opportunity to enter the lucrative global baby food market that, according to Fortune Business Insights, is worth $102.90 billion per year. C-Sept, an antiseptic brand, which we are expanding with the launch of the new C-Scrub Wash 4% CHG Biocide. We are well positioned to capitalize on the global antiseptic and disinfectant market that, according to Grand View Research, is worth $29 billion per year.Â Â Â 48Table of ContentsÂ While the Company intends to pursue these milestones, there may be circumstances where for valid business reasons or due to factors beyond the control of the Company, a reallocation of efforts may be necessary or advisable. Â The Company intends to spend the funds available to strengthen working capital, inventories, intangible assets, acquisitions, research and development, sales and marketing expenses. Due to the uncertain nature of the industry in which the Company operates, projects may be frequently reviewed and reassessed. Accordingly, while it is currently intended by management that the available funds will be expended as set forth above, actual expenditures may in fact differ from these amounts and allocations. Â Off Balance Sheet ArrangementsÂ As of September 30, 2024, there were no off-balance sheet arrangements.Â Critical Accounting Policies Â In December 2001, the SEC requested that all registrants list their most â€œcritical accounting policesâ€ under the Managementâ€™s Discussion and Analysis section. The SEC indicated that a â€œcritical accounting policyâ€ is one which is both important to the portrayal of a companyâ€™s financial condition and results, and requires managementâ€™s most difficult, subjective or complex judgments, often as a result of the need to make estimates about the effect of matters that are inherently uncertain.Â Revenue Recognition: The Company adopted Topic 606 Revenue from Contracts with Customers on January 1, 2018. As a result, it has changed its accounting policy for revenue recognition as detailed in Note 2. Â Foreign Currency. Assets and liabilities of all foreign operations are translated at period-end rates of exchange, and the statements of operations are translated at the average rates of exchange for the period. Gains or losses resulting from translating foreign currency financial statements are accumulated in a separate component of stockholdersâ€™ equity until the entity is sold or substantially liquidated. Gains or losses from foreign currency transactions (transactions denominated in a currency other than the entityâ€™s local currency) are included in net (loss) earnings.Â Income Taxes. The Company accounts for income taxes under the asset and liability method, as required by the accounting standard for income taxes, ASC 740. Under this method, deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax basis, as well as net operating loss carryforwards. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. 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.Â The Company is liable for income taxes in Greece and the United Kingdom. The corporate income tax rate is 22% in Greece (tax losses are carried forward for five years effective January 1, 2013) and 25% in United Kingdom. Losses may also be subject to limitation under certain rules regarding change of ownership.Â We regularly review deferred tax assets to assess their potential realization and establish a valuation allowance for portions of such assets to reduce the carrying value if we do not consider it to be more likely than not that the deferred tax assets will be realized. Our review includes evaluating both positive (e.g., sources of taxable income) and negative (e.g., recent historical losses) evidence that could impact the realizability of our deferred tax assets.Â Â Â 49Table of ContentsÂ We recognize the impact of an uncertain tax position in our financial statements if, in managementâ€™s judgment, the position is not more-likely-than-not sustainable upon audit based on the positionâ€™s technical merits. This involves the identification of potential uncertain tax positions, the evaluation of applicable tax laws and an assessment of whether a liability for an uncertain tax position is necessary. We operate and are subject to audit in multiple taxing jurisdictions. Â We record interest and penalties related to income taxes as a component of interest and other expense as incurred, respectively. Â Potential benefits of income tax losses are not recognized in the accounts until realization is more likely than not. The Company has adopted ASC 740 â€œAccounting for Income Taxesâ€ as of its inception. Pursuant to ASC 740, the Company is required to compute tax asset benefits for net operating losses carried forward. The potential benefits of net operating losses have not been recognized in this financial statement because the Company cannot be assured it is more likely than not it will utilize the net operating losses carried forward in future years.Â The Company has net operating loss carry-forwards in our parent, Cosmos Health Inc., which are applicable to future taxable income in the United States (if any). Additionally, the Company has income tax liabilities in the United Kingdom. The income tax assets and liabilities are not able to be netted. We therefore reserve the income tax assets applicable to the United States but recognize the income tax liabilities in Greece and the United Kingdom. Losses may also be subject to limitation under certain rules regarding change of ownership.Â Accounts Receivable and Allowance for Credit LossesÂ The Company follows ASC 310 to estimate the allowance for doubtful accounts. Pursuant to FASB ASC paragraph 310-10-35-9, losses from uncollectible receivables shall be accrued when both of the following conditions are met: (a) information available before the financial statements are issued or are available to be issued (as discussed in Section 855-10-25) indicates that it is probable that an asset has been impaired at the date of the financial statements, and (b) the amount of the loss can be reasonably estimated. Those conditions may be considered in relation to individual receivables or in relation to groups of similar types of receivables. If the conditions are met, accrual shall be made even though the receivables that are uncollectible may not be identifiable. The Company reviews individually each trade receivable for collectability and performs on-going credit evaluations of its customers and adjusts credit limits based upon payment history and the customerâ€™s current credit worthiness, as determined by the review of their current credit information; and determines the allowance for doubtful accounts based on historical write-off experience, customer specific facts and general economic conditions that may affect a clientâ€™s ability to pay. Bad debt expense is included in general and administrative expenses, if any.Â Inventory ReservesÂ Our merchandise inventories are made up of finished goods and are valued at the lower of cost or market using the weighted-average cost method. Average cost includes the direct purchase price, net of vendor allowances and cash discounts, of merchandise inventory. We record valuation reserves on an annual basis for merchandise damage and defective returns, merchandise items with slow-moving or obsolescence exposure and merchandise that has a carrying value that exceeds market value. These reserves are estimates of a reduction in value to reflect inventory valuation at the lower of cost or market. The reserve for merchandise returns is based upon the determination of the historical net realizable value of products sold from our returned goods inventory or returned to vendors for credit. Our reserve for merchandise returns includes amounts for returned product on-hand as well as for new merchandise on-hand that we estimate will ultimately become returned goods inventory after being sold based on historical return rates.Â Â 50Table of ContentsÂ Item 3. Quantitative and Qualitative Disclosures about Market Risk.Â Not applicable. A smaller reporting company is not required to provide the information required by this Item.Â Item 4. Controls and Procedures.Â Â Disclosure Controls and ProceduresÂ The Company maintains disclosure controls and procedures (as defined in Rule 13a-15(e) under the Securities Exchange Act) that are designed to ensure that information required to be disclosed in the Companyâ€™s Securities Exchange Act reports 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 the Companyâ€™s management, including its Principal Executive Officer and Principal Financial Officer, as appropriate, to allow timely decisions regarding required disclosures.Â Evaluation of Disclosure Controls and ProceduresÂ The Companyâ€™s management, with the participation of the Companyâ€™s Principal Executive Officer and Principal Financial Officer, has evaluated the effectiveness of the Companyâ€™s disclosure controls and procedures as of the end of the period covered by this report. Based upon that evaluation, the Principal Executive Officer and the Principal Financial Officer have concluded that, as of the end of the period covered by this report, the Companyâ€™s disclosure controls and procedures were ineffective due to material weaknesses stated below:Â Â Â·The Company has a lack of proper segregation of duties.Â Â Â Â Â·The Companyâ€™s internal control structure lacks multiple levels of review and oversight and does not have appropriate IT General Controls (ITGCs) for the applications used in the Financial Reporting process, caused by lack of design of relevant controls and overall IT risk management.Â We are in the process of remediating all material weaknesses present in our internal controls and we plan to have completed the remediation by December 31, 2024.Â - The Company has a lack of proper segregation of duties. Â We are in the process of updating the organizational chart in order to reallocate roles among personnel and emphasize sharing the responsibilities of key business processes by distributing the discrete functions of these processes to multiple people and departments.Â - The Companyâ€™s internal control structure lacks multiple levels of review and oversight and does not have appropriate IT General Controls (ITGCs) for the applications used in the Financial Reporting process, caused by lack of design of relevant controls and overall IT risk management.Â We are in the process of developing multiple levels of review based on job responsibilities and level of personnel. For example, management reviews whether the bank reconciliations are being prepared on a timely basis by the preparer and whether there are discrepancies between the general ledger and the bank statements. Another example is the review of management accounting information by the CFO and his authorization for material transactions and adjustments. Furthermore, we are in the process of assessing a new financial reporting application that will be used by all the companies of the Group and would be able to support, process financially relevant information, provide financially relevant reporting and house financially relevant interfaces and application controls in order for us to more efficiently establish IT General Controls to a single and more reliable application.Â Â 51Table of ContentsÂ Changes in Internal Controls Over Financial Reporting Â There were no changes in our internal control over financial reporting that have materially affected or are reasonably likely to materially affect, our internal control over financial reporting.Â Our Audit Committee is in the process of evaluating our existing controls and procedures, while communicating with the Management on quarterly basis. Â Audit CommitteeÂ We have a separately designated standing audit committee, which is appointed by the Board of Directors of Cosmos Health Inc. On April 28, 2022, Dr. Anastasios Aslidis was elected to serve on the Board of Directors and was appointed as a chair of the Audit Committee. Our three independent directors, Anastasios Aslidis, John Hoidas and Demetrios Demetriades serve on the Audit Committee. The primary function of the committee is to assist the Board of Directors in overseeing (1) the financial reporting and accounting processes of the Company, and (2) the financial statements audits of the Company. The

Committee also prepares a written report to be included in the annual proxy statement of the Company pursuant to the applicable rules and regulations of the â€œSECâ€. In furtherance of these purposes, the Committee shall maintain direct communication among the Companyâ€™s independent auditors and the Board of Directors. The independent auditors and any other registered public accounting firm engaged in preparing or issuing an audit report or performing other audit review or attest services for the Company shall report directly to the Committee and are ultimately accountable to the Committee and the Board of Directors.Â In discharging its oversight role, the Committee is authorized to investigate any matter brought to its attention with full access to all books, records, facilities and personnel of the Company. The Committee shall have the sole authority to retain at the Companyâ€™s expense outside legal, accounting or other advisors to advise the Committee and to receive appropriate funding, as determined by the Committee, from the Company for the payment of the compensation of such advisors and for the payment of ordinary administrative expenses of the Committee that are necessary to carry out its duties. The Committee may request any officer or employee of the Company or the Companyâ€™s outside counsel or independent auditors to attend a meeting of the Committee or to meet with any member of, or advisors to, the Committee. The Committee may also meet with the Companyâ€™s investment bankers or financial analysts who follow the Company.Â The Committee shall meet no less frequently than four times per year, with additional meetings as circumstances warrant. The Committee shall also meet periodically with management, the internal auditors, if any, and the independent auditors in separate executive sessions. The Committee shall record the minutes of all such meetings and shall submit the minutes of its meetings to, or discuss the matters deliberated at each meeting with, the Board of Directors. The Companyâ€™s chief financial or accounting officer shall function as the management liaison officer to the Committee. Â Â 52Table of ContentsÂ PART II - OTHER INFORMATIONÂ Item 1. Legal Proceedings.Â There have been no changes since the filing of the Companyâ€™s Form 10-K for the year ended December 31, 2023 and Form 10-Q for the quarter ending June 30, 2024. Â Item 1A. Risk FactorsÂ The Company is not required to provide the information called for in this item due to its status as a Smaller Reporting Company. You should refer to the other information set forth in this report, including the information set forth in â€œManagementâ€™s Discussion and Analysis of Financial Condition and Results of Operationsâ€ as well as in our consolidated financial statements and the related notes. Our business prospects, financial condition or results of operations could be adversely affected by any of these risks. Â Item 2. Unregistered Sales of Equity Securities and Use of Proceeds.Â None. Previously reported on Form 8-K.Â Item 3. Defaults Upon Senior Securities.Â None.Â Item 4. Mine Safety Disclosures.Â Not applicable.Â Item 5. Other Information.Â During the nine months ended September 30, 2024,Â no director or officer of the Company adopted or terminated a â€œRule 10b5-1 trading arrangementâ€ or â€œnon-Rule 10b5-1 trading arrangement,â€Â as each term is defined in Item 408(a) of Regulation S-K.Â Â 53Table of ContentsÂ Item 6. Exhibits.Â (a) Exhibits.Â Exhibit No.Document DescriptionÂ Â Â 31.1*Â Certification of CEO pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.Â Â 31.2*Â Certification of CFO pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.Â Â Â 32.1*Â Certification of CEO pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.Â 32.2*Certification of CFO pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.Â 101.INSInline XBRL Instance Document (the instance document does not appear in the Interactive Data File because its XBRL tags are embedded within the Inline XBRL document).**Â 101.SCHInline XBRL Taxonomy Extension Schema Document.**Â 101.CALInline XBRL Taxonomy Extension Calculation Linkbase Document.**Â 101.DEFInline XBRL Taxonomy Extension Definition Linkbase Document.**Â 101.LABInline XBRL Taxonomy Extension Labels Linkbase Document.**Â 101.PREInline XBRL Taxonomy Extension Presentation Linkbase Document.**Â 104Cover Page Interactive Data File (formatted as inline XBRL and contained in Exhibit 101).**_____ *This exhibit shall not be deemed â€œfiledâ€ for purposes of Section 18 of the Securities Exchange Act of 1934 or otherwise subject to the liabilities of that section, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933 or the Securities Exchange Act of 1934, whether made before or after the date hereof and irrespective of any general incorporation language in any filings.Â **XBRL (Extensible Business Reporting Language) information is furnished and not filed or a part of a registration statement or prospectus for purposes of Sections 11 or 12 of the Securities Act of 1933, as amended, is deemed not filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, and otherwise is not subject to liability under these sections.Â Â 54Table of ContentsÂ SIGNATURESÂ In accordance with Section 13 or 15(d) of the Securities Exchange Act of 1934, the registrant caused this report to be signed on its behalf by the undersigned, thereunto duly authorized. Â Cosmos Health Inc.Â Date:Â November 14, 2024By:/s/ Grigorios SiokasGrigorios SiokasÂ Chief Executive OfficerÂ (Principal Executive Officer)Â Date:Â November 14, 2024By:/s/ Georgios TerzisÂ Georgios TerzisÂ Â Chief Financial Officer Â Â (Principal Financial Officer, And Principal Accounting Officer)Â Â Â 55Table of ContentsÂ EXHIBIT INDEXÂ Exhibit No.Document DescriptionÂ Â Â 31.1*Â Certification of CEO pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.Â Â 31.2*Â Certification of CFO pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.Â Â Â 32.1*Â Certification of CEO pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.Â 32.2*Certification of CFO pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.Â 101.INSInline XBRL Instance Document (the instance document does not appear in the Interactive Data File because its XBRL tags are embedded within the Inline XBRL document).**Â 101.SCHInline XBRL Taxonomy Extension Schema Document.**Â 101.CALInline XBRL Taxonomy Extension Calculation Linkbase Document.**Â 101.DEFInline XBRL Taxonomy Extension Definition Linkbase Document.**Â 101.LABInline XBRL Taxonomy Extension Labels Linkbase Document.**Â 101.PREInline XBRL Taxonomy Extension Presentation Linkbase Document.**Â 104Cover Page Interactive Data File (formatted as inline XBRL and contained in Exhibit 101).**_____*This exhibit shall not be deemed â€œfiledâ€ for purposes of Section 18 of the Securities Exchange Act of 1934 or otherwise subject to the liabilities of that section, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933 or the Securities Exchange Act of 1934, whether made before or after the date hereof and irrespective of any general incorporation language in any filings.Â **XBRL (Extensible Business Reporting Language) information is furnished and not filed or a part of a registration statement or prospectus for purposes of Sections 11 or 12 of the Securities Act of 1933, as amended, is deemed not filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, and otherwise is not subject to liability under these sections.Â Â 56Â EX-31.1 2 cosm_ex311.htm CERTIFICATION cosm_ex311.htmEXHIBIT 31.1 Â CERTIFICATION OF THE PRINCIPAL EXECUTIVE OFFICER PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002 Â I, Grigorios Siokas, the Chief Executive Officer of Cosmos Health Inc., certify that: Â 1. I have reviewed this report on Form 10-Q of Cosmos Health Inc. for the quarter ended September 30, 2024; 2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report; 3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report; 4. I am responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have: a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared; b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles; c) Evaluated the effectiveness of the registrantâ€™s disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and d) Disclosed in this report any change in the registrantâ€™s internal control over financial reporting that occurred during the registrantâ€™s most recent fiscal quarter (the registrantâ€™s fourth fiscal quarter in the case of a quarterly report) that has materially affected, or is reasonably likely to materially affect, the registrantâ€™s internal control over financial reporting; and Â 5. I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrantâ€™s auditors and the audit committee of the registrantâ€™s board of directors (or persons performing the equivalent function): Â Â a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrantâ€™s ability to record, process, summarize and report financial information; and Â Â Â Â Â b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrantâ€™s internal control over financial reporting. Â Â Cosmos Health Inc. Â Â Â Â Â Â Date:Â November 14, 2024 By: /s/ Grigorios Siokas Â Â Â Grigorios Siokas, Chief Executive Officer Â Â Â (Principal Executive Officer) Â EX-31.2 3 cosm_ex312.htm CERTIFICATION cosm_ex312.htmEXHIBIT 31.2 Â CERTIFICATION OF THE PRINCIPAL FINANCIAL OFFICER PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002 Â I, Georgios Terzis, the Chief Financial Officer of Cosmos Health Inc., certify that: Â 1. I have reviewed this report on Form 10-Q of Cosmos Health Inc., for the quarter ended September 30, 2024; 2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report; 3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report; 4. I am responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have: a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared; b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles; c) Evaluated the effectiveness of the registrantâ€™s disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and d) Disclosed in this report any change in the registrantâ€™s internal control over financial reporting that occurred during the registrantâ€™s most recent fiscal quarter (the registrantâ€™s fourth fiscal quarter in the case of a quarterly report) that has materially affected, or is reasonably likely to materially affect, the registrantâ€™s internal control over financial reporting; and Â 5. I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrantâ€™s auditors and the audit committee of the registrantâ€™s board of directors (or persons performing the equivalent function): Â Â a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrantâ€™s ability to record, process, summarize and report financial information; and Â Â Â Â Â b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrantâ€™s internal control over financial reporting. Â Â Cosmos Health Inc. Â Â Â Â Â Â Date:Â November 14, 2024 By: /s/ Georgios Terzis Â Â Â Georgios Terzis, Chief Financial Officer Â Â Â (Principal Financial Officer) Â EX-32.1 4 cosm_ex321.htm CERTIFICATION cosm_ex321.htmEXHIBIT 32.1 Â CERTIFICATION PURSUANT TO 18 U.S.C. SECTION 1350, AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002 Â Pursuant to 18 U.S.C. Â§ 1350, as adopted pursuant to Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, the undersigned hereby certifies that the Quarterly Report on Form 10-Q for the period ended September 30, 2024 of Cosmos Health Inc. (the â€œCompanyâ€) fully complies with the requirements of Section 13(a) or Section 15(d) of the Securities Exchange Act of 1934 and that the information contained in such Report fairly presents, in all material respects, the financial condition and results of operations of the Company. Â Cosmos Health Inc. Date: November 14, 2024 By: /s/ Grigorios Siokas Grigorios Siokas Principal Executive Officer Â A signed original of this written statement required by Section 906, or other document authenticating, acknowledging, or otherwise adopting the signature that appears in typed form within the electronic version of this written statement required by Section 906, has been provided to Cosmos Health Inc. and will be retained by Cosmos Health Inc. and furnished to the Securities and Exchange Commission or its staff upon request. EX-32.2 5 cosm_ex322.htm CERTIFICATION cosm_ex322.htmEXHIBIT 32.2 Â CERTIFICATION PURSUANT TO 18 U.S.C. SECTION 1350, AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002 Â Pursuant to 18 U.S.C. Â§ 1350, as adopted pursuant to Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, the undersigned hereby certifies that the Quarterly Report on Form 10-Q for the period ended September 30, 2024 of Cosmos Health Inc. (the â€œCompanyâ€) fully complies with the requirements of Section 13(a) or Section 15(d) of the Securities Exchange Act of 1934 and that the information contained in such Report fairly presents, in all material respects, the financial condition and results of operations of the Company. Â Cosmos Health Inc. Date: November 14, 2024 By: /s/ Georgios Terzis Georgios Terzis Principal Financial Officer and Principal Accounting Officer Â A signed original of this written statement required by Section 906, or other document authenticating, acknowledging, or otherwise adopting the signature that appears in typed form within the electronic version of this written statement required by Section 906, has been provided to Cosmos Health Inc. and will be retained by Cosmos Health Inc. and furnished to the Securities and Exchange Commission or its staff upon request. EX-101.SCH 6 abcd-20240930.xsd XBRL TAXONOMY EXTENSION SCHEMA 000001 - Document - Cover link:presentationLink link:calculationLink link:definitionLink 000002 - Statement - CONDENSED CONSOLIDATED BALANCE SHEETS link:presentationLink link:calculationLink link:definitionLink 000003 - Statement - CONDENSED CONSOLIDATED BALANCE SHEETS (Parenthetical) link:presentationLink link:calculationLink link:definitionLink 000004 - Statement - UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS AND COMPREHENSIVE LOSS link:presentationLink link:calculationLink link:definitionLink 000005 - Statement - UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN STOCKHOLDERS' EQUITY AND MEZZANINE EQUITY link:presentationLink link:calculationLink link:definitionLink 000006 - Statement - UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS link:presentationLink link:calculationLink link:definitionLink 000007 - Disclosure - BASIS OF PRESENTATION link:presentationLink link:calculationLink link:definitionLink 000008 - Disclosure - ORGANIZATION AND NATURE OF BUSINESS link:presentationLink link:calculationLink link:definitionLink 000009 - Disclosure - EQUITY METHOD INVESTMENTS link:presentationLink link:calculationLink link:definitionLink 000010 - Disclosure - PROPERTY AND EQUIPMENT, NET link:presentationLink link:calculationLink link:definitionLink 000011 - Disclosure - INTANGIBLE ASSETS link:presentationLink link:calculationLink link:definitionLink 000012 - Disclosure - LOAN RECEIVABLE link:presentationLink link:calculationLink link:definitionLink 000013 - Disclosure - INCOME TAXES link:presentationLink link:calculationLink link:definitionLink 000014 - Disclosure - CAPITAL STRUCTURE link:presentationLink link:calculationLink link:definitionLink 000015 - Disclosure - RELATED PARTY TRANSACTIONS link:presentationLink link:calculationLink link:definitionLink 000016 - Disclosure - LINES OF CREDIT link:presentationLink link:calculationLink link:definitionLink 000017 - Disclosure - NOTES PAYABLE link:presentationLink link:calculationLink link:definitionLink 000018 - Disclosure - LEASES link:presentationLink link:calculationLink link:definitionLink 000019 - Disclosure - OTHER LIABILITIES link:presentationLink link:calculationLink link:definitionLink 000020 - Disclosure - COMMITMENTS AND CONTINGENCIES link:presentationLink link:calculationLink link:definitionLink 000021 - Disclosure - STOCK OPTIONS AND WARRANTS link:presentationLink link:calculationLink link:definitionLink 000022 - Disclosure - DISAGGREGATION OF REVENUE link:presentationLink link:calculationLink link:definitionLink 000023 - Disclosure - SUBSEQUENT EVENTS link:presentationLink link:calculationLink link:definitionLink 000024 - Disclosure - ORGANIZATION AND NATURE OF BUSINESS (Policies) link:presentationLink link:calculationLink link:definitionLink 000025 - Disclosure - ORGANIZATION AND NATURE OF BUSINESS (Tables) link:presentationLink link:calculationLink link:definitionLink 000026 - Disclosure - PROPERTY AND EQUIPMENT, NET (Tables) link:presentationLink link:calculationLink link:definitionLink 000027 - Disclosure - INTANGIBLE ASSETS (Tables) link:presentationLink link:calculationLink link:definitionLink 000028 - Disclosure - RELATED PARTY TRANSACTIONS (Tables) link:presentationLink link:calculationLink link:definitionLink 000029 - Disclosure - LINES OF CREDIT (Tables) link:presentationLink link:calculationLink link:definitionLink 000030 - Disclosure - NOTES PAYABLE (Tables) link:presentationLink link:calculationLink link:definitionLink 000031 - Disclosure - LEASES (Tables) link:presentationLink link:calculationLink link:definitionLink 000032 - Disclosure - STOCK OPTIONS AND WARRANTS (Tables) link:presentationLink link:calculationLink link:definitionLink 000033 - Disclosure - DISAGGREGATION OF REVENUE (Tables) link:presentationLink link:calculationLink link:definitionLink 000034 - Disclosure - BASIS OF PRESENTATION (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 000035 - Disclosure - ORGANIZATION AND NATURE OF BUSINESS (Details) link:presentationLink link:calculationLink link:definitionLink 000036 - Disclosure - ORGANIZATION AND NATURE OF BUSINESS (Details 1) link:presentationLink link:calculationLink link:definitionLink 000037 - Disclosure - ORGANIZATION AND NATURE OF BUSINESS (Details 2) link:presentationLink link:calculationLink link:definitionLink 000038 - Disclosure - ORGANIZATION AND NATURE OF BUSINESS (Details 3) link:presentationLink link:calculationLink link:definitionLink 000039 -

Disclosure - ORGANIZATION AND NATURE OF BUSINESS (Details 4) link:presentationLink link:calculationLink link:definitionLink 000040 - Disclosure - ORGANIZATION AND NATURE OF BUSINESS (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 000041 - Disclosure - EQUITY METHOD INVESTMENTS (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 000042 - Disclosure - PROPERTY PLANT AND EQUIPMENT (Details) link:presentationLink link:calculationLink link:definitionLink 000043 - Disclosure - INTANGIBLE ASSETS NET (Details) link:presentationLink link:calculationLink link:definitionLink 000044 - Disclosure - INTANGIBLE ASSETS NET (Details 1) link:presentationLink link:calculationLink link:definitionLink 000045 - Disclosure - LOAN RECEIVABLE (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 000046 - Disclosure - INCOME TAXES (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 000047 - Disclosure - CAPITAL STRUCTURE (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 000048 - Disclosure - RELATED PARTY TRANSACTIONS (Details) link:presentationLink link:calculationLink link:definitionLink 000049 - Disclosure - RELATED PARTY TRANSACTIONS (Details 1) link:presentationLink link:calculationLink link:definitionLink 000050 - Disclosure - RELATED PARTY TRANSACTIONS (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 000051 - Disclosure - LINES OF CREDIT (Details) link:presentationLink link:calculationLink link:definitionLink 000052 - Disclosure - LINES OF CREDIT (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 000053 - Disclosure - NOTES PAYABLE (Details) link:presentationLink link:calculationLink link:definitionLink 000054 - Disclosure - NOTES PAYABLE (Details 1) link:presentationLink link:calculationLink link:definitionLink 000055 - Disclosure - NOTES PAYABLE (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 000056 - Disclosure - LEASES (Details) link:presentationLink link:calculationLink link:definitionLink 000057 - Disclosure - LEASES (Details 1) link:presentationLink link:calculationLink link:definitionLink 000058 - Disclosure - LEASES (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 000059 - Disclosure - OTHER LIABILITIES (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 000060 - Disclosure - COMMITMENTS AND CONTINGENCIES (Details Narrativec) link:presentationLink link:calculationLink link:definitionLink 000061 - Disclosure - STOCK OPTIONS AND WARRANTS (Details) link:presentationLink link:calculationLink link:definitionLink 000062 - Disclosure - STOCK OPTIONS AND WARRANTS (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 000063 - Disclosure - DISAGGREGATION OF REVENUE (Details) link:presentationLink link:calculationLink link:definitionLink 000064 - Disclosure - SUBSEQUENT EVENTS (Details Narrative) link:presentationLink link:calculationLink link:definitionLink EX-101.LAB 7 abcd-20240930_lab.xml XBRL TAXONOMY EXTENSION LABEL LINKBASE Cover [Abstract] Entity Registrant Name Entity Central Index Key Document Type Amendment Flag Current Fiscal Year End Date Entity Small Business Entity Shell Company Entity Emerging Growth Company Entity Current Reporting Status Document Period End Date Entity Filer Category Document Fiscal Period Focus Document Fiscal Year Focus Entity Common Stock Shares Outstanding Document Quarterly Report Document Transition Report Entity File Number Entity Incorporation State Country Code Entity Tax Identification Number Entity Address Address Line 1 Entity Address Address Line 2 Entity Address City Or Town Entity Address Country Entity Address Postal Zip Code City Area Code Local Phone Number Security 12b Title Trading Symbol Security Exchange Name Entity Interactive Data Current CONDENSED CONSOLIDATED BALANCE SHEETS CURRENT ASSETS: Cash and cash equivalents Accounts receivable, net Accounts receivable - related party Marketable securities Inventory Loans receivable Loans receivable - related party Prepaid expenses and other current assets Prepaid expenses and other current assets - related party TOTAL CURRENT ASSETS [Assets, Current] Property and equipment, net Goodwill and intangible assets, net Loans receivable - long term portion Loans receivable - related party - long term Operating lease right-of-use asset Financing lease right-of-use asset Advances for building's acquisition Other assets TOTAL ASSETS [Assets] LIABILITIES, MEZZANINE EQUITY AND STOCKHOLDERS' EQUITY CURRENT LIABILITIES: Accounts payable and accrued expenses Accounts payable and accrued expenses - related party Accrued interest Lines of credit Notes payable Notes payable - related party Loans payable - related party Operating lease liability, current portion Financing lease liability, current portion Other current liabilities TOTAL CURRENT LIABILITIES [Liabilities, Current] Share settled debt obligation Notes payable - long term portion Operating lease liability, net of current portion Financing lease liability, net of current portion Other liabilities TOTAL LIABILITIES [Liabilities] Commitments and Contingencies (see Note 14) STOCKHOLDERS' EQUITY: Common stock, $0.001 par value; 300,000,000 shares authorized; 23,346,023 and 15,982,472 shares issued and 23,259,526 and 15,895,975 outstanding as of September 30, 2024 and December 31, 2023, respectively Additional paid-in capital Subscription receivable [Common Stock, Share Subscribed but Unissued, Subscriptions Receivable] Treasury stock, at cost, 86,497 shares as of September 30, 2024 and December 31, 2023 [Treasury Stock, Common, Value] Accumulated deficit Accumulated other comprehensive loss [Accumulated Other Comprehensive Income (Loss), Net of Tax] TOTAL STOCKHOLDERS' EQUITY [Equity, Attributable to Parent] TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY [Liabilities and Equity] Common stock, shares par value Common stock, shares authorized Common stock, shares issued Common stock, shares outstanding Treasury stock UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS AND COMPREHENSIVE LOSS REVENUE COST OF GOODS SOLD GROSS PROFIT [Gross Profit] OPERATING EXPENSES General and administrative expenses Salaries and wages Sales and marketing expenses Depreciation and amortization expense TOTAL OPERATING EXPENSES [Operating Expenses] LOSS FROM OPERATIONS [Operating Income (Loss)] OTHER INCOME (EXPENSE) Other income (expense), net Interest expense [Interest Expense, Operating and Nonoperating] Interest income Gain on equity investments, net Gain on extinguishment of debt Change in fair value of derivative liability Bargain purchase gain Foreign currency transaction, net TOTAL OTHER INCOME (EXPENSE), NET [Nonoperating Income (Expense)] LOSS BEFORE INCOME TAXES [Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest] INCOME TAX EXPENSE [Income Tax Expense (Benefit)] NET LOSS [Net Income (Loss) Attributable to Parent] Deemed dividend on issuance of warrants [Investment Income, Dividend] Deemed dividend on downround of warrants Deemed dividend on warrant exchange/modification NET LOSS ATTRIBUTABLE TO COMMON STOCKHOLDERS [Net Income (Loss) Available to Common Stockholders, Basic] Foreign currency translation adjustment, net TOTAL COMPREHENSIVE LOSS [Comprehensive Income (Loss), Net of Tax, Attributable to Parent] BASIC NET LOSS PER SHARE DILUTED NET LOSS PER SHARE WEIGHTED AVERAGE NUMBER OF SHARES OUTSTANDING Basic Diluted UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN STOCKHOLDERS' EQUITY AND MEZZANINE EQUITY Statement [Table] Statement [Line Items] Equity Components [Axis] Preferred Stock Common Stock Additional Paid-In Capital Subscription Receivable Retained Earnings (Accumulated Deficit) Accumulated other comprehensive loss AOCI Attributable to Parent [Member] Treasurys Stocks Balance, shares [Shares, Issued] Balance, amount Foreign currency translation adjustment, net Proceeds from sale of common stock Shares issued in lieu of cash, shares Shares issued in lieu of cash, amount Net loss Shares issued for purchase of customer base, shares Shares issued for purchase of customer base, amount Shares issued for purchase of Cana, shares Shares issued for purchase of Cana, amount Stock-based compensation, shares Stock-based compensation, amount Proceeds from sale of common stock, net of financing fees of $442,870, shares Proceeds from sale of common stock, net of financing fees of $442,870, amount Repurchase of treasury stock, shares Repurchase of treasury stock, amount Deemed dividend Proceeds from sale of common stock, net of financing fees of $19,467, shares Proceeds from sale of common stock, net of financing fees of $19,467, amount Shares issued pursuant to warrant exchange agreement, shares Shares issued pursuant to warrant exchange agreement, amount Proceeds from exercise of warrants, net of financing fees of $372,109, shares Proceeds from exercise of warrants, net of financing fees of $372,109, amount Deemed dividend on warrant inducement Balance, shares Balance, amount UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS CASH FLOWS FROM OPERATING ACTIVITIES: Net Loss Adjustments to Reconcile Net Loss to Net Cash Used In Operating Activities: Depreciation and amortization expense [Depreciation, Depletion and Amortization] Amortization of right-of-use assets Bad debt expense Provision for extraordinary tax charges Shares issued in lieu of cash Lease expense Interest on finance leases Stock-based compensation Deferred income taxes Gain on extinguishment of debt Bargain purchase gain [Bargain purchase gain] Change in fair value of the derivative liability [Change in fair value of the derivative liability] Gain on net change in fair value of equity investments Other income [Other Income] Changes in assets and liabilities: Accounts receivable [Increase (Decrease) in Accounts Receivable] Accounts receivable - related party [Increase (Decrease) in Accounts Receivable, Related Parties] Inventory [Increase (Decrease) in Inventories] Prepaid expenses and other assets [Increase (Decrease) in Prepaid Expense and Other Assets] Prepaid expenses and other current assets - related party [Prepaid expenses and other current assets - related party] Loan receivable - related party Accounts payable and accrued expenses [Increase (Decrease) in Accounts Payable and Accrued Liabilities] Accounts payable and accrued expenses - related party [Increase (Decrease) in Accounts Payable, Related Parties] Accrued interest [Increase (Decrease) in Interest Payable, Net] Lease liabilities Taxes payable Other current liabilities [Increase (Decrease) in Other Current Liabilities] Other liabilities [Increase (Decrease) in Other Operating Liabilities] NET CASH USED IN OPERATING ACTIVITIES [Net Cash Provided by (Used in) Operating Activities] CASH FLOWS FROM INVESTING ACTIVITIES: Proceeds from loan receivable Cash paid for the acquisition of Cana [Cash paid for the acquisition of Cana] Loan receivable - related party [Loan receivable - related party] Sale of intangible assets Advances for building's acquisition [Advances for building's acquisition] Purchase of intangible assets [Payments to Acquire Intangible Assets] Purchase of property and equipment [Payments to Acquire Property, Plant, and Equipment] NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES [Net Cash Provided by (Used in) Investing Activities] CASH FLOWS FROM FINANCING ACTIVITIES: Payment of convertible note payable [Repayments of Convertible Debt] Payment of note payable [Repayments of Notes Payable] Proceeds from note payable Payment of related party loan [Repayments of Related Party Debt] Proceeds from related party loan Payment of lines of credit [Repayments of Lines of Credit] Proceeds from lines of credit Proceeds from issuance of Series A Preferred Stock Proceeds from the issuance of common stock Proceeds from the exercise of warrants Payments of finance lease liability [Finance Lease, Principal Payments] Payments for purchase of treasury stock [Payments for Repurchase of Common Stock] Payments of financing fees [Payments of Financing Costs] NET CASH PROVIDED BY FINANCING ACTIVITIES [Net Cash Provided by (Used in) Financing Activities] Effect of exchange rate changes on cash NET CHANGE IN CASH [Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Period Increase (Decrease), Including Exchange Rate Effect] CASH AT BEGINNING OF YEAR CASH AT END OF YEAR Supplemental Disclosure of Cash Flow Information Cash paid during the year: Interest Income tax Supplemental Disclosure of Non-Cash Investing and Financing Activities Common shares issued for acquisition of customer base Common shares issued for acquisition of Cana Closing of acquisition of Cloudscreen Deemed dividend upon warrant exchange Common stock issued to employees Common stock issued to consultants BASIS OF PRESENTATION BASIS OF PRESENTATION Business Description and Basis of Presentation [Text Block] ORGANIZATION AND NATURE OF BUSINESS ORGANIZATION AND NATURE OF BUSINESS Organization, Consolidation, Basis of Presentation, Business Description and Accounting Policies [Text Block] EQUITY METHOD INVESTMENTS EQUITY METHOD INVESTMENTS Equity Method Investments and Joint Ventures Disclosure [Text Block] PROPERTY AND EQUIPMENT, NET PROPERTY AND EQUIPMENT, NET Property, Plant and Equipment Disclosure [Text Block] INTANGIBLE ASSETS INTANGIBLE ASSETS Goodwill and Intangible Assets Disclosure [Text Block] LOAN RECEIVABLE LOAN RECEIVABLE Loans, Notes, Trade and Other Receivables Disclosure [Text Block] INCOME TAXES INCOME TAXES Income Tax Disclosure [Text Block] CAPITAL STRUCTURE CAPITAL STRUCTURE [CAPITAL STRUCTURE] RELATED PARTY TRANSACTIONS RELATED PARTY TRANSACTIONS Related Party Transactions Disclosure [Text Block] LINES OF CREDIT LINES OF CREDIT [LINES OF CREDIT] NOTES PAYABLE NOTES PAYABLE Debt Disclosure [Text Block] LEASES LEASES Leases of Lessee Disclosure [Text Block] OTHER LIABILITIES OTHER LIABILITIES Other Liabilities Disclosure [Text Block] COMMITMENTS AND CONTINGENCIES COMMITMENTS AND CONTINGENCIES Commitments and Contingencies Disclosure [Text Block] STOCK OPTIONS AND WARRANTS STOCK OPTIONS AND WARRANTS [STOCK OPTIONS AND WARRANTS] DISAGGREGATION OF REVENUE DISAGGREGATION OF REVENUE [DISAGGREGATION OF REVENUE] SUBSEQUENT EVENTS SUBSEQUENT EVENTS Subsequent Events [Text Block] Acquisition Accounting Basis of Financial Statement Presentation Principles of Consolidation Transactions in and Translations of Foreign Currency Use of Estimates The Effects of War in the Ukraine Credit Losses Cash and Cash Equivalents Accounts Receivable, net Tax Receivables Inventory Inventory, Policy [Policy Text Block] Property and Equipment, net Goodwill and Intangibles, net Impairment of Long-Lived Assets Equity Method Investment Investments in Equity Securities Fair Value Measurement Customer Advances Revenue Recognition Stock-based Compensation Income Taxes Leases Retirement and Termination Benefits Basic and Diluted Net Loss per Common Share Recent Accounting Pronouncements Schedule of exchange rate Schedule of Accounts Receivable & Allowance for Doubtful Accounts Schedule of Property and Equipment, net Schedule of Basic and Diluted Net Loss per Common Share Schedule of potential shares of common stock Schedule of Property and Equipment, net Property, Plant and Equipment [Table Text Block] Schedule of Intangible Assets Schedule of amortization expense for intangible assets Schedule of Related Party Notes Payable activity Schedule of Related Party Loans Payable Schedule of Lines of Credit Summary of roll forward of the third party Debt Summary of Outstanding Debt Schedule of maturity of Operating Lease liability Schedule of maturity of finance lease liability Schedule of option activity Schedule of Revenue Disaggregation Business Acquisition [Axis] CANA Pharmaceutical Laboratories, S.A. ("Cana") [Member] Net loss Net cash used in operations Working capital Amortization of right-of-use assets Cash proceed Accumulated deficit Description of the warrants and reduced the exercise price Stockholders' equity Proceeds from sale of common stock [Proceeds from sale of common stock] Cash Fair value of common stock issued Fair value of total consideration transferred Financial assets Inventory [Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Inventory] Property, plant and equipment Identifiable intangible assets Financial liabilities Total identifiable net assets Bargain purchase gain [Business Combination, Recognized Identifiable Assets Acquired, Goodwill, and Liabilities Assumed, Net] Revenue Net loss Balance as of January 1st, 2024 Provisions for credit losses Write-offs Foreign exchange adjustments Other adjustments Balance as of September 30, 2024 Long-Lived Tangible Asset [Axis] Plan Name [Axis] Vehicles [Member] Machinery [Member] Leasehold improvements and technical works [Member] Buildings [Member] Minimum [Member] Maximum [Member] Furniture, fixtures and equipment [Member] Computers and software [Member] Estimated Useful Life Estimated Useful Life [Estimated Useful Life] Estimated useful life, description Weighted average number of common shares outstanding Basic Potentially dilutive common stock equivalents Weighted average number of common and equivalent shares outstanding - Diluted Common Stock Warrants Convertible Debt Income Tax Authority Name Axis Related and Nonrelated Parties [Axis] Zip Doctor Inc [Member] Greece [Member] ICC International Cannabis Corp [Member] National Bank of Greece [Member] Pancreta Bank [Member] United Kingdom Of England [Member] Cloudscreen [Member] VAT net receivable and payable balance Long-term liability Allowance for doubtful accounts Deferred amount Foreign accounts Cash [Payments to Acquire Productive Assets] Depreciation expense Amortization expense Payment in fees Intangible assets Total purchase price amount Shares of common stock issued Equity method investment aggregate cost Shares of common fair value Issuable stock amount Income tax rate Shares issued Asset acquision Secured Promissory Note Asset acquisition Goodwill Closing price Related Party Transaction Axis Income Statement Location Axis Share Exchange Agreement [Member] ICC [Member] Distribution and Equity Acquisition Agreement [Member] Marathon Global Inc [Member] Cosmo Farmacy LP [Member] Gross Sales One [Member] Gross Sales [Member] Investement Upfront cash received Fair value of settlement account Gain on extinguishment of debt Initial share capital Initial share capital increased Pharmacy license value Maturity period of license Ownership equity Cash contributed to limited partner Equity ownership remaining Agreement term Cash received upon gross sales Gross sales Finite Lived Intangible Assets By Major Class Axis Major Property Class [Axis] Leasehold Improvements [Member] Furniture, fixtures and equipment [Member] Computers and software [Member] Computer Software, Intangible Asset [Member] Land [Member] Building And Improvements [Member] Property plant and equipment Less: Accumulated depreciation [Accumulated Depreciation, Depletion and Amortization, Property, Plant, and Equipment] Total Indefinite Lived Intangible Assets By Major Class Axis License [Member] Trade name / mark [Member] Customer Base [Member] Software [Member] Goodwill and intangible assets, gross Less: Accumulated Amortization [Finite-Lived Intangible Assets, Accumulated Amortization] Subtotal Goodwill Total 2024 2025 2026 2027 2028 Thereafter Total amortization Prepayments of loan Interest rate Principal payments Short-term receivable Interest payments Long term receivables Loan receivables term Decription of loan payment United Kingdom [Member] Corporate tax rate Income tax expenses benefit Statement Class Of Stock Axis Award Type [Axis] Series A Preferred Stock [Member] Issuance of common stock [Member] Treasury Stocks One [Member] Warrant Exchange [Member] Placement Agent [Member] Warrant Inducement Letter [Member] Maximum [Member] Minimum [Member] Preferred stock, shares authorized Shares issued to raised additional equity funds, shares Fees and other commissions Net proceeds Preferred stock, shares outstanding Shares issued to raised additional equity funds, value Preferred stock, shares issued Deemed dividend Common stock, shares issued [Common stock, shares issued] Common stock, shares authorized Common stock, shares issued Common stock, shares purchased Common stock, shares purchased amount Common stock, authorization to purchase Common stock shares issued for services Common stock shares value Pre-funded warrants issued Warrants exercise price Common stock, shares outstanding [Common stock, shares outstanding] Description of convertible into Common Stock Dividend rate, per year Total mezzanine equity Preferred stock, Liquidation Preference Gross cash proceeds from warrants exercised Escrow fees Shares held in escrow Term Short Term Debt Type Axis Notes Payable - Related Party [Member] Beginning balance [Beginning balance] Payments [Payments for Loans] Foreign currency translation Ending balance Loans Payable - Related Party [Member] Beginning balance [Beginning balance 1] Proceeds Foreign currency translation [Other Comprehensive Income (Loss), Foreign Currency

Transaction and Translation Adjustment, before Tax, Portion Attributable to Parent] Ending balance Long Term Purchase Commitment By Category Of Item Purchased Axis Basotho Investment Limited [Member] Grigorios Siokas [Member] Cana Holdings Laboratories Holding Limited [Member] DOC Pharma S.A. [Member] Dimitrios Goulielmos [Member] Panagiotis Kozaris [Member] Maria Kozari [Member] Inventories Related Agreement [Member] George Terzis [Member] Kanarogloy & Sia Epe [Member] Secured promissory note Description related to interest on principal Unpaid salaries and bonuses Unpaid salaries and bonuses dues Interest income Principal repayments Interest repayments Outstanding principal balance Foreign curreny translation Shares owned Prepaid expenses General and administrative expenses [Other General and Administrative Expense] Common stock share issued Interest rate [Line of Credit Facility, Interest Rate During Period] Loan term Maturity date Accounts payable and accrued expenses - related party [Accounts payable and accrued expenses - related party] Prepaid balance Accounts receivable - related party [Accounts receivable - related party] Accounts receivable balance Prepaid expenses and other current assets - related party Net sales Agreement terminate Pieces per product Purchased of additional licenses Loan current portion Loan non-current portion Revenue Inventroy purchase Purchase of branded pharmaceuticals Description of research and development Monthly basis instalments Title Of Individual Axis National [Member] Alpha [Member] Pancreta [Member] EGF [Member] Subtotal [Long-Term Line of Credit] Lines of credit [Member] National Bank of Greece One [Member] Line of Credit [Member] National Bank of Greece Two [Member] Alpha Bank of Greece [Member] Pancreta Bank of Greece [Member] EGF [Member] [EGF [Member]] Borrowing Line of credit description Outstanding debt balance Interest Expense Debt Instrument Axis Deferred Revenue Arrangement Type Axis Loan Facility [Member] Trade Facility [Member] Third Party [Member] COVID Loans [Member] Beginning balance loans Proceeds [Proceeds] Payments [Payments] Conversion of debt Recapitalized upon debt modification Accretion of debt and debt discount Foreign currency translation [Foreign currency translation] Subtotal [Subtotal] Notes payable - long-term Notes payable - short-term Oher additions Notes payable- short -term Debt forgiveness [Extinguishment of Debt, Amount] 2025 [Long-Term Debt, Maturity, Year One] 2026 [Long-Term Debt, Maturity, Year Two] 2027 [Long-Term Debt, Maturity, Year Three] 2028 [Long-Term Debt, Maturity, Year Four] 2029 and thereafter Total Debt Less: notes payable - current portion [Less: notes payable - current portion] Notes payable - long term portion [Notes payable - long term portion] Long-Term Debt, Type [Axis] Award Date Axis Accounts Notes Loans And Financing Receivables By Legal Entity Of Counterparty Type Axis Derivative Instrument Risk Axis Senior Promissory Notes [Member] Unaffiliated Third Party [Member] January 23, 2024 [Member] Cloudscreen Promissory Note [Member] July 29, 2024 [Member] Full and Final Settlement Agreement [Member] Debt Exchange Agreement [Member] July 30, 2021 Debt Agreement [Member] Covid Ninteen [Member] June 23, 2020 [Member] National Bank of Greece SA [Member] June 9, 2022 Debt Agreement One [Member] TFF [Member] Synthesis Facility Agreement [Member] United Kingdom Government [Member] Principal Balance One [Member] Principal balance 2 [Member] July 14, 2023 [Member] Stock issued for debt obligation Repayment of loan Outstanding principal loan balance Note payable long term Accrued interest expenses Interest expenses Interest rate description Non cash interest expenses Repayments of debt [Repayments of debt] Repayments of debt [Repayments of debt 1] Repayments of debt Agreement description Loan received from related party Debt amount received from related party Debt principal balance Loan prinipal amount Accured interest expense Accrued expenses Notes payable long term Five quarterly installments Final repayment Debt instrument, accrue interest rate Debt intrument split, principal balance Stated interest rate Debt split, balance Description of loan repayment Cash received upon gross sales Gross sales [Gross sales] Upfront cash received Equity interest acquired description Property Subject To Or Available For Operating Lease Axis Operating Lease [Member] 2024 [Lessee, Operating Lease, Liability, to be Paid, Year Two] 2025 [Lessee, Operating Lease, Liability, to be Paid, Year Three] 2026 [Lessee, Operating Lease, Liability, to be Paid, Year Four] 2027 and Thereafter Total undiscounted operating lease payments Less: Imputed interest [Less: Imputed interest] Present value of operating lease liabilities Finance Lease [Member] 2024 [Finance Lease, Liability, to be Paid, Year One] 2025 [Finance Lease, Liability, to be Paid, Year Two] 2026 [Finance Lease, Liability, to be Paid, Year Three] Total undiscounted finance lease payments Less: Imputed interest [Less: Imputed interest 1] Present value of finance lease liabilities Interest expense [Member] General And Administrative Expense [Member] Operating lease, term of agreements Amortization of right-of-use assets Operating lease cash flows used in finance lease Operating lease, weighted average discount rate Operating lease Weighted-average remaining lease term Finance lease, weighted average remaining lease term Finance lease, interest expense Finance lease, weighted average discount rate Finance lease, amortization expense Tax liabilities payable Payroll tax related current liabilities Unaudited tax Provision for staff leaving compensation Received prepayments from customers Accrued sales discounts Litigation Case Axis National Medicines Agency [Member] General And Administrative Expense [Member] Four Third Party Consultants [Member] Phase 1 [Member] Phase 2 [Member] Description for advisory agreement Stock based compensation Imposed fine Payment of additional tax Project cost Awarded shares Awarded share value Additional stock consideration Complementary compensation Shares Warrants [Member] Number of Shares Outstanding, Beginning balance [Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Number] Number of Shares Outstanding, Granted Number of Shares Outstanding, Forfeited Number of Shares Outstanding, Exercised [Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Exercises in Period] Number of Shares Outstanding, Expired [Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Forfeitures and Expirations in Period] Number of Shares Outstanding, Ending balance Number of Shares Outstanding, Exercisable Weighted Average Exercise Price Outstanding, Beginning balance [Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Weighted Average Exercise Price] Weighted Average Exercise Price, Granted Weighted Average Exercise Price Outstanding, Ending balance Weighted Average Exercise Price, Exercisable Weighted Average Remaining Contractual Term Outstanding, Beginning Weighted Average Remaining Contractual Term, Granted Weighted Average Remaining Contractual Term Outstanding, Ending Weighted Average Remaining Contractual Term Exercisable Aggregate Intrinsic Value Outstanding, Beginning balance [Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Intrinsic Value] Aggregate Intrinsic Value Outstanding, Ending balance Aggregate Intrinsic Value Outstanding, Exercisable 2022 Plan [Member] Board of Directors [Member] 2023 Plan [Member] Share-based compensation expense Discription of incentive stock awards Total shares of awarded Share reserv for issuance Fair value of exercise prices before re-pricing Fair value of terms re-pricing Fair value of warrants immediately before the re-pricing Fair value of warrants immediately after re-pricing Deemed dividend [Dividends] Fair value of common stock Divined rate Risk free interest rate Number of Warrants Exercisable Warrant otstanding Warrant expiration date Warrant with no expiration Warrants exercise price [Warrants exercise price] Gross cash proceeds from warrants exercised Shares held in escrow Term Croatia [Member] Cyprus [Member] Bulgaria [Member] Ireland [Member] UK [Member] United States [Member] Revenue Subsequent Event Type Axis Subsequent Events [Member] Bid price Minimum bid price Closing bid of shares of common stock EX-101.CAL 8 abcd-20240930_cal.xml XBRL TAXONOMY EXTENSION CALCULATION LINKBASE EX-101.PRE 9 abcd-20240930_pre.xml XBRL TAXONOMY EXTENSION PRESENTATION LINKBASE EX-101.DEF 10 abcd-20240930_def.xml XBRL TAXONOMY EXTENSION DEFINITION LINKBASE XML 12 R1.htm IDEA: XBRL DOCUMENT v3.24.3 Cover - shares 9 Months Ended Sep. 30, 2024 Nov. 14, 2024 Cover [Abstract] Â Â Entity Registrant Name COSMOS HEALTH INC. Â Entity Central Index Key 0001474167 Â Document Type 10-Q Â Amendment Flag false Â Current Fiscal Year End Date --12-31 Â Entity Small Business true Â Entity Shell Company false Â Entity Emerging Growth Company false Â Entity Current Reporting Status Yes Â Document Period End Date Sep. 30, 2024 Â Entity Filer Category Non-accelerated Filer Â Document Fiscal Period Focus Q3 Â Document Fiscal Year Focus 2024 Â Entity Common Stock Shares Outstanding Â 23,346,049 Document Quarterly Report true Â Document Transition Report false Â Entity File Number 000-54436 Â Entity Incorporation State Country Code NV Â Entity Tax Identification Number 27-0611758 Â Entity Address Address Line 1 5 Agiou Georgiou Str Â Entity Address Address Line 2 Pilea Â Entity Address City Or Town Thessaloniki Â Entity Address Country GR Â Entity Address Postal Zip Code 55438 Â City Area Code 312 Â Local Phone Number 536-3102 Â Security 12b Title Common Stock, par value $0.001 Â Trading Symbol COSM Â Security Exchange Name NASDAQ Â Entity Interactive Data Current Yes Â X - DefinitionBoolean flag that is true when the XBRL content amends previously-filed or accepted submission. + ReferencesNo definition available. + Details Name: dei_AmendmentFlag Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionArea code of city + ReferencesNo definition available. + Details Name: dei_CityAreaCode Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionCover page. + ReferencesNo definition available. + Details Name: dei_CoverAbstract Namespace Prefix: dei_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionEnd date of current fiscal year in the format --MM-DD. + ReferencesNo definition available. + Details Name: dei_CurrentFiscalYearEndDate Namespace Prefix: dei_ Data Type: xbrli:gMonthDayItemType Balance Type: na Period Type: duration X - DefinitionFiscal period values are FY, Q1, Q2, and Q3. 1st, 2nd and 3rd quarter 10-Q or 10-QT statements have value Q1, Q2, and Q3 respectively, with 10-K, 10-KT or other fiscal year statements having FY. + ReferencesNo definition available. + Details Name: dei_DocumentFiscalPeriodFocus Namespace Prefix: dei_ Data Type: dei:fiscalPeriodItemType Balance Type: na Period Type: duration X - DefinitionThis is focus fiscal year of the document report in YYYY format. For a 2006 annual report, which may also provide financial information from prior periods, fiscal 2006 should be given as the fiscal year focus. Example: 2006. + ReferencesNo definition available. + Details Name: dei_DocumentFiscalYearFocus Namespace Prefix: dei_ Data Type: xbrli:gYearItemType Balance Type: na Period Type: duration X - DefinitionFor the EDGAR submission types of Form 8-K: the date of the report, the date of the earliest event reported; for the EDGAR submission types of Form N-1A: the filing date; for all other submission types: the end of the reporting or transition period. The format of the date is YYYY-MM-DD. + ReferencesNo definition available. + Details Name: dei_DocumentPeriodEndDate Namespace Prefix: dei_ Data Type: xbrli:dateItemType Balance Type: na Period Type: duration X - DefinitionBoolean flag that is true only for a form used as an quarterly report. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 10-Q -Number 240 -Section 308 -Subsection a + Details Name: dei_DocumentQuarterlyReport Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionBoolean flag that is true only for a form used as a transition report. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Forms 10-K, 10-Q, 20-F -Number 240 -Section 13 -Subsection a-1 + Details Name: dei_DocumentTransitionReport Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionThe type of document being provided (such as 10-K, 10-Q, 485BPOS, etc). The document type is limited to the same value as the supporting SEC submission type, or the word 'Other'. + ReferencesNo definition available. + Details Name: dei_DocumentType Namespace Prefix: dei_ Data Type: dei:submissionTypeItemType Balance Type: na Period Type: duration X - DefinitionAddress Line 1 such as Attn, Building Name, Street Name + ReferencesNo definition available. + Details Name: dei_EntityAddressAddressLine1 Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionAddress Line 2 such as Street or Suite number + ReferencesNo definition available. + Details Name: dei_EntityAddressAddressLine2 Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionName of the City or Town + ReferencesNo definition available. + Details Name: dei_EntityAddressCityOrTown Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionISO 3166-1 alpha-2 country code. + ReferencesNo definition available. + Details Name: dei_EntityAddressCountry Namespace Prefix: dei_ Data Type: dei:countryCodeItemType Balance Type: na Period Type: duration X - DefinitionCode for the postal or zip code + ReferencesNo definition available. + Details Name: dei_EntityAddressPostalZipCode Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionA unique 10-digit SEC-issued value to identify entities that have filed disclosures with the SEC. It is commonly abbreviated as CIK. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntityCentralIndexKey Namespace Prefix: dei_ Data Type: dei:centralIndexKeyItemType Balance Type: na Period Type: duration X - DefinitionIndicate number of shares or other units outstanding of each of registrant's classes of capital or common stock or other ownership interests, if and as stated on cover of related periodic report. Where multiple classes or units exist define each class/interest by adding class of stock items such as Common Class A [Member], Common Class B [Member] or Partnership Interest [Member] onto the Instrument [Domain] of the Entity Listings, Instrument. + ReferencesNo definition available. + Details Name: dei_EntityCommonStockSharesOutstanding Namespace Prefix: dei_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionIndicate 'Yes' or 'No' whether registrants (1) have filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that registrants were required to file such reports), and (2) have been subject to such filing requirements for the past 90 days. This information should be based on the registrant's current or most recent filing containing the related disclosure. + ReferencesNo definition available. + Details Name: dei_EntityCurrentReportingStatus Namespace Prefix: dei_ Data Type: dei:yesNoItemType Balance Type: na Period Type: duration X - DefinitionIndicate if registrant meets the emerging growth company criteria. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntityEmergingGrowthCompany Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionCommission file number. The field allows up to 17 characters. The prefix may contain 1-3 digits, the sequence number may contain 1-8 digits, the optional suffix may contain 1-4 characters, and the fields are separated with a hyphen. + ReferencesNo definition available. + Details Name: dei_EntityFileNumber Namespace Prefix: dei_ Data Type: dei:fileNumberItemType Balance Type: na Period Type: duration X - DefinitionIndicate whether the registrant is one of the following: Large Accelerated Filer, Accelerated Filer, Non-accelerated Filer. Definitions of these categories are stated in Rule 12b-2 of the Exchange Act. This information should be based on the registrant's current or most recent filing containing the related disclosure. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntityFilerCategory Namespace Prefix: dei_ Data Type: dei:filerCategoryItemType Balance Type: na Period Type: duration X - DefinitionTwo-character EDGAR code representing the state or country of incorporation. + ReferencesNo definition available. + Details Name: dei_EntityIncorporationStateCountryCode Namespace Prefix: dei_ Data Type: dei:edgarStateCountryItemType Balance Type: na Period Type: duration X - DefinitionBoolean flag that is true when the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-T -Number 232 -Section 405 + Details Name: dei_EntityInteractiveDataCurrent Namespace Prefix: dei_ Data Type: dei:yesNoItemType Balance Type: na Period Type: duration X - DefinitionThe exact name of the entity filing the report as specified in its charter, which is required by forms filed with the SEC. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntityRegistrantName Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionBoolean flag that is true when the registrant is a shell company as defined in Rule 12b-2 of the Exchange Act. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntityShellCompany Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionIndicates that the company is a Smaller Reporting Company (SRC). + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntitySmallBusiness Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionThe Tax Identification Number (TIN), also known as an Employer Identification Number (EIN), is a unique 9-digit value assigned by the IRS. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntityTaxIdentificationNumber Namespace Prefix: dei_ Data Type: dei:employerIdItemType Balance Type: na Period Type: duration X - DefinitionLocal phone number for entity. + ReferencesNo definition available. + Details Name: dei_LocalPhoneNumber Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionTitle of a 12(b) registered security. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b + Details Name: dei_Security12bTitle Namespace Prefix: dei_ Data Type: dei:securityTitleItemType Balance Type: na Period Type: duration X - DefinitionName of the Exchange on which a security is registered. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection d1-1 + Details Name: dei_SecurityExchangeName Namespace Prefix: dei_ Data Type: dei:edgarExchangeCodeItemType Balance Type: na Period Type: duration X - DefinitionTrading symbol of an instrument as listed on an exchange. + ReferencesNo definition available. + Details Name: dei_TradingSymbol Namespace Prefix: dei_ Data Type: dei:tradingSymbolItemType Balance Type: na Period Type: duration XML 13 R2.htm IDEA: XBRL DOCUMENT v3.24.3 CONDENSED CONSOLIDATED BALANCE SHEETS - USD ($) Sep. 30, 2024 Dec. 31, 2023 CURRENT ASSETS: Â Â Cash and cash equivalents $ 3,314,845 $ 3,833,195 Accounts receivable, net 17,484,240 19,759,254 Accounts receivable - related party 1,285,743 1,099,098 Marketable securities 22,808 20,075 Inventory 4,885,015 4,789,054 Loans receivable 491,897 411,858 Loans receivable - related party 445,800 442,480 Prepaid expenses and other current assets 1,914,881 1,811,911 Prepaid expenses and

other current assets - related party 6,393,642 4,440,855 TOTAL CURRENT ASSETS 36,238,871 36,607,780 Property and equipment, net 10,575,928 10,455,499 Goodwill and intangible assets, net 7,746,761 7,684,183 Loans receivable - long term portion 3,225,879 3,509,200 Loans receivable - related party - long term 3,234,604 3,539,840 Operating lease right-of-use asset 710,711 1,131,552 Financing lease right-of-use asset 22,343 28,790 Advances for building's acquisition 2,000,020 2,000,020 Other assets 764,865 1,057,947 TOTAL ASSETS 64,519,982 66,014,811 CURRENT LIABILITIES: Â Â Accounts payable and accrued expenses 11,605,255 11,911,978 Accounts payable and accrued expenses - related party 1,027,327 231,564 Accrued interest 185,561 166,348 Lines of credit 5,989,425 6,630,273 Notes payable 1,622,349 1,570,886 Notes payable - related party 11,368 11,283 Loans payable - related party 21,158 13,257 Operating lease liability, current portion 241,422 285,563 Financing lease liability, current portion 18,888 27,222 Other current liabilities 4,488,465 3,474,096 TOTAL CURRENT LIABILITIES 25,211,218 24,322,470 Share settled debt obligation 0 0 Notes payable - long term portion 2,645,623 3,035,341 Operating lease liability, net of current portion 468,157 844,866 Financing lease liability, net of current portion 5,845 5,261 Other liabilities 1,212,540 1,763,845 TOTAL LIABILITIES 29,543,383 29,971,783 Commitments and Contingencies (see Note 14) 0 0 STOCKHOLDERS' EQUITY: Â Â Common stock, $0.001 par value; 300,000,000 shares authorized; 23,346,023 and 15,982,472 shares issued and 23,259,526 and 15,895,975 outstanding as of September 30, 2024 and December 31, 2023, respectively 23,346 15,983 Additional paid-in capital 140,797,456 129,008,301 Subscription receivable (20) (20) Treasury stock, at cost, 86,497 shares as of September 30, 2024 and December 31, 2023 (917,159) (917,159) Accumulated deficit (104,479,192) (91,644,233) Accumulated other comprehensive loss (447,832) (419,844) TOTAL STOCKHOLDERS' EQUITY 34,976,599 36,043,028 TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY $ 64,519,982 $ 66,014,811 X - ReferencesNo definition available. + Details Name: abcd_AccountsPayableAndAccruedExpensesRelatedPartiesCurrent Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: abcd_AdvancesForBuildingsAcquisition Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: abcd_AmountAccountsReceivableRelatedPartiesCurrent Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: abcd_LoansPayableRelatedPartiesCurrent Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: abcd_LoansReceivableNoncurrent Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: abcd_LoansReceivableRelatedPartyNoncurrent Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: abcd_NotesPayableRelatedPartiesCurrent Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of liabilities incurred to vendors for goods and services received, and accrued liabilities classified as other, payable within one year or the normal operating cycle, if longer. + ReferencesNo definition available. + Details Name: us-gaap_AccountsPayableAndOtherAccruedLiabilitiesCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount, after allowance for credit loss, of right to consideration from customer for product sold and service rendered in normal course of business, classified as current. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481990/310-10-45-2 + Details Name: us-gaap_AccountsReceivableNetCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionCarrying value as of the balance sheet date of obligations incurred and payable, pertaining to costs that are statutory in nature, are incurred on contractual obligations, or accumulate over time and for which invoices have not yet been received or will not be rendered. Examples include taxes, interest, rent and utilities. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_AccruedLiabilitiesCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount, after tax, of accumulated increase (decrease) in equity from transaction and other event and circumstance from nonowner source. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 220 -SubTopic 10 -Section 45 -Paragraph 14A -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-14AReference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-11Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(2)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (h)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)(a)(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(23)(a)(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 220 -SubTopic 10 -Section 45 -Paragraph 14 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-14 + Details Name: us-gaap_AccumulatedOtherComprehensiveIncomeLossNetOfTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of excess of issue price over par or stated value of stock and from other transaction involving stock or stockholder. Includes, but is not limited to, additional paid-in capital (APIC) for common and preferred stock. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(18)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)(a)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_AdditionalPaidInCapital Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of asset recognized for present right to economic benefit. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (bb) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-3Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-25Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 12: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 13: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(12)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(18)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 18: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 19: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A 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Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 28: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7Reference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 30: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(11)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap_Assets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of asset recognized for present right to economic benefit, classified as current. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (bb) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-3Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-25Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 5: 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https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 20: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7 + Details Name: us-gaap_AssetsCurrent Namespace Prefix:

us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_AssetsCurrentAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage. Excludes amount for disposal group and discontinued operations. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-8Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-4 + Details Name: us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionRepresents the caption on the face of the balance sheet to indicate that the entity has entered into (1) purchase or supply arrangements that will require expending a portion of its resources to meet the terms thereof, and (2) is exposed to potential losses or, less frequently, gains, arising from (a) possible claims against a company's resources due to future performance under contract terms, and (b) possible losses or likely gains from uncertainties that will ultimately be resolved when one or more future events that are deemed likely to occur do occur or fail to occur. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(17)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(15)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1 + Details Name: us-gaap_CommitmentsAndContingencies Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of subscription receivable from investors who have been allocated common stock. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 310 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477802/946-310-45-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(5)(a)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1 + Details Name: us-gaap_CommonStockShareSubscribedButUnissuedSubscriptionsReceivable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAggregate par or stated value of issued nonredeemable common stock (or common stock redeemable solely at the option of the issuer). This item includes treasury stock repurchased by the entity. Note: elements for number of nonredeemable common shares, par value and other disclosure concepts are in another section within stockholders' equity. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_CommonStockValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of short-term and long-term debt and lease obligation. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(16)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(13)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap_DebtAndCapitalLeaseObligations Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionPresent value of lessee's discounted obligation for lease payments from finance lease, classified as current. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_FinanceLeaseLiabilityCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionPresent value of lessee's discounted obligation for lease payments from finance lease, classified as noncurrent. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_FinanceLeaseLiabilityNoncurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount, after accumulated amortization, of right-of-use asset from finance lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_FinanceLeaseRightOfUseAsset Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount, after impairment and amortization, of goodwill, indefinite-lived, and finite-lived intangible assets. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 10 -Name Accounting Standards Codification -Section S45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480265/350-10-S45-1 + Details Name: us-gaap_IntangibleAssetsNetIncludingGoodwill Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount after valuation and LIFO reserves of inventory expected to be sold, or consumed within one year or operating cycle, if longer. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_InventoryNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of liability recognized for present obligation requiring transfer or otherwise providing economic benefit to others. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(24)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)) 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-Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 27: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7Reference 28: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7Reference 29: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30 + Details Name: us-gaap_Liabilities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of liabilities and equity items, including the portion of equity attributable to noncontrolling interests, if any. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 6: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name 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Examples of items that might be included in the application of this element may consist of letters of credit, standby letters of credit, and revolving credit arrangements, under which borrowings can be made up to a maximum amount as of any point in time conditional on satisfaction of specified terms before, as of and after the date of drawdowns on the line. Includes short-term obligations that would normally be classified as current liabilities but for which (a) postbalance sheet date issuance of a long term obligation to refinance the short term obligation on a long term basis, or (b) the enterprise has entered into a financing agreement that clearly permits the enterprise to refinance the short-term obligation on a long term basis and the following conditions are met (1) the agreement does not expire within 1 year and is not cancelable by the lender except for violation of an objectively determinable provision, (2) no violation exists at the BS date, and (3) the lender has entered into the financing agreement is expected to be financially capable of honoring the agreement. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(13)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap_LinesOfCreditCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionFor an unclassified balance sheet, reflects the carrying amount of unpaid loan amounts due from related parties at the balance sheet date. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(7)(e)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 850 -SubTopic 10 -Section 50 -Paragraph 1 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483326/850-10-50-1 + Details Name: us-gaap_LoansAndLeasesReceivableRelatedParties Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionCarrying value as of the balance sheet date of notes payable (with maturities initially due after one year or beyond the operating cycle if longer), excluding current portion. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LongTermNotesPayable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of investment in marketable security, classified as current. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_MarketableSecuritiesCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmortized cost, after allowance for credit loss, of financing receivable classified as current. Excludes net investment in lease. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481990/310-10-45-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap_NotesAndLoansReceivableNetCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionSum of the carrying values as of the balance sheet date of the portions of long-term notes payable due within one year or the operating cycle if longer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_NotesPayableCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionPresent value of lessee's discounted obligation for lease payments from operating lease, classified as current. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseLiabilityCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionPresent value of lessee's discounted obligation for lease payments from operating lease, classified as noncurrent. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseLiabilityNoncurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's right to use underlying asset under operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseRightOfUseAsset Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of assets classified as other. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(10)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 3: 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 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)(10)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 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(17)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_OtherAssets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of liabilities classified as other, due within one year or the normal operating cycle, if longer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(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 X - DefinitionAmount of liabilities classified as other, due after one year or the normal operating cycle, if longer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(24)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_OtherLiabilitiesNoncurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of asset related to consideration paid in advance for other costs that provide economic benefits within a future period of one year or the normal operating cycle, if longer. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 340 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483032/340-10-45-1 + Details Name: us-gaap_OtherPrepaidExpenseCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of asset related to consideration paid in advance for costs that provide economic benefits in future periods, and amount of other assets that are expected to be realized or consumed within one year or the normal operating cycle, if longer. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_PrepaidExpenseAndOtherAssetsCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount after accumulated depreciation, depletion and amortization of physical assets used in the normal conduct of business to produce goods and services and not intended for resale. Examples include, but are not limited to, land, buildings, machinery and equipment, office equipment, and furniture and fixtures. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 360 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-7AReference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 360 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478451/942-360-50-1 + Details Name: us-gaap_PropertyPlantAndEquipmentNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of accumulated undistributed earnings (deficit). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)(a)(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (h)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-11Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(23)(a)(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(17)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 8: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_RetainedEarningsAccumulatedDeficit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of equity (deficit) attributable to parent. Excludes temporary equity and equity attributable to noncontrolling interest. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(31)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 5: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2Reference 8: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -

Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 11: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 12: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 13: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 14: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SAB Topic 4.E) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480418/310-10-S99-2 + Details Name: us-gaap_StockholdersEquity Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_StockholdersEquityAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount allocated to previously issued common shares repurchased by the issuing entity and held in treasury. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 505 -SubTopic 30 -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481520/505-30-50-4Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 505 -SubTopic 30 -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481549/505-30-45-1 + Details Name: us-gaap_TreasuryStockCommonValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant XML 14 R3.htm IDEA: XBRL DOCUMENT v3.24.3 CONDENSED CONSOLIDATED BALANCE SHEETS (Parenthetical) - $ / shares Sep. 30, 2024 Dec. 31, 2023 CONDENSED CONSOLIDATED BALANCE SHEETS Â Â Common stock, shares par value $ 0.001 $ 0.001 Common stock, shares authorized 300,000,000 300,000,000 Common stock, shares issued 23,346,023 15,982,472 Common stock, shares outstanding 23,259,526 15,895,975 Treasury stock 86,497 86,497 X - DefinitionFace amount or stated value per share of common stock. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_CommonStockParOrStatedValuePerShare Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionThe maximum number of common shares permitted to be issued by an entity's charter and bylaws. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(16)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1 + Details Name: us-gaap_CommonStockSharesAuthorized Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionTotal number of common shares of an entity that have been sold or granted to shareholders (includes common shares that were issued, repurchased and remain in the treasury). These shares represent capital invested by the firm's shareholders and owners, and may be all or only a portion of the number of shares authorized. Shares issued include shares outstanding and shares held in the treasury. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_CommonStockSharesIssued Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionNumber of shares of common stock outstanding. Common stock represent the ownership interest in a corporation. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(16)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 6: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3 + Details Name: us-gaap_CommonStockSharesOutstanding Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_StatementOfFinancialPositionAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionNumber of previously issued common shares repurchased by the issuing entity and held in treasury. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 505 -SubTopic 30 -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481549/505-30-45-1 + Details Name: us-gaap_TreasuryStockCommonShares Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant XML 15 R4.htm IDEA: XBRL DOCUMENT v3.24.3 UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS AND COMPREHENSIVE LOSS - USD ($) 3 Months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS AND COMPREHENSIVE LOSS Â Â Â Â REVENUE $ 12,411,048 $ 12,823,797 $ 40,202,238 $ 37,537,003 COST OF GOODS SOLD 11,204,186 11,609,039 36,894,502 34,418,334 GROSS PROFIT 1,206,862 1,214,758 3,307,736 3,118,669 OPERATING EXPENSES Â Â Â Â General and administrative expenses 1,782,957 2,573,414 4,591,620 6,662,579 Salaries and wages 1,317,782 1,252,680 4,030,823 3,279,803 Sales and marketing expenses 41,848 157,435 326,291 942,759 Depreciation and amortization expense 304,139 248,530 937,000 478,466 TOTAL OPERATING EXPENSES 3,446,726 4,232,059 9,885,734 11,363,607 LOSS FROM OPERATIONS (2,239,864) (3,017,301) (6,577,998) (8,244,938) OTHER INCOME (EXPENSE) Â Â Â Â Other income (expense), net (1,921) 14,404 160,598 (14,330) Interest expense (181,429) (151,274) (692,547) (529,782) Interest income 101,236 110,596 309,031 555,281 Gain on equity investments, net 428 (1,093) 2,518 2,876 Gain on extinguishment of debt 0 706 0 1,911,476 Change in fair value of derivative liability 0 0 0 3,384 Bargain purchase gain 0 0 0 1,633,842 Foreign currency transaction, net 139,016 (371,115) 158,463 (108,406) TOTAL OTHER INCOME (EXPENSE), NET 57,330 (397,776) (61,937) 3,454,341 LOSS BEFORE INCOME TAXES (2,182,534) (3,415,077) (6,639,935) (4,790,597) INCOME TAX EXPENSE 0 65,873 0 0 NET LOSS (2,182,534) (3,349,204) (6,639,935) (4,790,597) Deemed dividend on issuance of warrants (6,185,231) 0 (6,185,231) Â Deemed dividend on downround of warrants 0 (15,053) 0 (15,053) Deemed dividend on warrant exchange/modification (9,793) 0 (9,793) Â NET LOSS ATTRIBUTABLE TO COMMON STOCKHOLDERS (8,377,558) (3,364,257) (12,834,959) (4,805,650) Foreign currency translation adjustment, net 747,879 (890,645) (27,988) (470,994) TOTAL COMPREHENSIVE LOSS $ (7,629,679) $ (4,254,902) $ (12,862,947) $ (5,276,644) BASIC NET LOSS PER SHARE $ (0.45) $ (0.27) $ (0.72) $ (0.42) DILUTED NET LOSS PER SHARE $ (0.45) $ (0.27) $ (0.72) $ (0.42) WEIGHTED AVERAGE NUMBER OF SHARES OUTSTANDING Â Â Â Â Basic 18,418,287 12,585,479 17,724,305 11,346,071 Diluted 18,418,287 12,585,479 17,724,305 11,346,071 X - ReferencesNo definition available. + Details Name: abcd_BargainPurchaseGain Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_DeemedDividendOnDownroundOfWarrants Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_DeemedDividendOnWarrantExchangeModification Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount after tax of increase (decrease) in equity from transactions and other events and circumstances from net income and other comprehensive income, attributable to parent entity. Excludes changes in equity resulting from investments by owners and distributions to owners. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(24)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(26)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1AReference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1BReference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 220 -SubTopic 10 -Section 45 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-5 + Details Name: us-gaap_ComprehensiveIncomeNetOfTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe aggregate costs related to goods produced and sold and services rendered by an entity during the reporting period. This excludes costs incurred during the reporting period related to financial services rendered and other revenue generating activities. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(2)(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(2)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 924 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 11.L) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479941/924-10-S99-1 + Details Name: us-gaap_CostOfGoodsAndServicesSold Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe current period expense charged against earnings on long-lived, physical assets not used in production, and which are not intended for resale, to allocate or recognize the cost of such assets over their useful lives; or to record the reduction in book value of an intangible asset over the benefit period of such asset; or to reflect consumption during the period of an asset that is not used in production. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 360 -SubTopic 10 -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1 + Details Name: us-gaap_DepreciationAndAmortization Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of increase (decrease) in the fair value of derivatives recognized in the income statement. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 815 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4A -Subparagraph (b)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480434/815-10-50-4A + Details Name: us-gaap_DerivativeGainLossOnDerivativeNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe amount of net income (loss) for the period per each share of common stock or unit outstanding during the reporting period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 52 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-52Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-15Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (e)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-7Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-2Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-10Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(27)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(23)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-7 + Details Name: us-gaap_EarningsPerShareBasic Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionThe amount of net income (loss) for the period available to each share of common stock or common unit outstanding during the reporting period and to each share or unit that would have been outstanding assuming the issuance of common shares or units for all dilutive potential common shares or units outstanding during the reporting period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 52 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-52Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI

https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-15Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (e)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-7Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-2Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(27)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(23)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-7 + Details Name: us-gaap_EarningsPerShareDiluted Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionAmount, before tax, of realized gain (loss) from foreign currency transaction. + ReferencesReference 1: 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 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 45 -Paragraph 6 -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479105/946-220-45-6Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(7)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 830 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481956/830-20-45-1Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 830 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481926/830-20-50-1 + Details Name: us-gaap_ForeignCurrencyTransactionGainLossRealized Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of realized and unrealized gain (loss) on investment. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(9)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(7)(c)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 3: http://www.xbrl.org/2003/role/recommendedDisclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_GainLossOnInvestments Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionDifference between the fair value of payments made and the carrying amount of debt which is extinguished prior to maturity. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 470 -SubTopic 50 -Section 40 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481303/470-50-40-2Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 470 -SubTopic 50 -Section 40 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481303/470-50-40-4 + Details Name: us-gaap_GainsLossesOnExtinguishmentOfDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe aggregate total of expenses of managing and administering the affairs of an entity, including affiliates of the reporting entity, which are not directly or indirectly associated with the manufacture, sale or creation of a product or product line. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(2)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1 + Details Name: us-gaap_GeneralAndAdministrativeExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAggregate revenue less cost of goods and services sold or operating expenses directly attributable to the revenue generation activity. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI 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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://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 9: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 10: 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 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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 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Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_IncomeStatementAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of current income tax expense (benefit) and deferred income tax expense (benefit) pertaining to continuing operations. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 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 X - DefinitionAmount of interest expense classified as operating and nonoperating. Includes, but is not limited to, cost of borrowing accounted for as interest expense. + ReferencesReference 1:

http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting 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earned from interest bearing assets classified as other. + ReferencesNo definition available. + Details Name: us-gaap_InterestIncomeOther Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of dividend income on nonoperating securities. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(7)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_InvestmentIncomeDividend Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe portion of profit or loss for the period, net of income taxes, which is attributable to the parent. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(20)) -Publisher FASB -URI 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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 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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 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https://asc.fasb.org/1943274/2147483499/205-20-50-7Reference 34: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 35: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1AReference 36: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1BReference 37: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1 + Details Name: us-gaap_NetIncomeLoss Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount, after deduction of tax, noncontrolling interests, dividends on preferred stock and participating securities; of income (loss) available to common shareholders. + ReferencesReference 1: 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 2: 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 3: 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 4: 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 5: 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 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 5 -Subparagraph (SAB Topic 6.B) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-5Reference 7: 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 8: 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 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-11Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60B + Details Name: us-gaap_NetIncomeLossAvailableToCommonStockholdersBasic Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe aggregate amount of income or expense from ancillary business-related activities (that is to say, excluding major activities considered part of the normal operations of the business). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_NonoperatingIncomeExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_NonoperatingIncomeExpenseAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionGenerally recurring costs associated with normal operations except for the portion of these expenses which can be clearly related to production and included in cost of sales or services. Includes selling, general and administrative expense. + ReferencesNo definition available. + Details Name: us-gaap_OperatingExpenses Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_OperatingExpensesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe net result for the period of deducting operating expenses from operating revenues. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 7: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 31 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-31 + Details Name: us-gaap_OperatingIncomeLoss Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount after tax and reclassification adjustments of gain (loss) on foreign currency translation adjustments, foreign currency transactions designated and effective as economic hedges of a net investment in a foreign entity and intra-entity foreign currency transactions that are of a long-term-investment nature. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 10A -Subparagraph (a) -SubTopic 10 -Topic 220 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-10AReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1 + Details Name: us-gaap_OtherComprehensiveIncomeLossForeignCurrencyTransactionAndTranslationAdjustmentNetOfTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of income (expense) related to nonoperating activities, classified as other. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_OtherNonoperatingIncomeExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of revenue recognized from goods sold, services rendered, insurance premiums, or other activities that constitute an earning process. Includes, but is not limited to, investment and interest income before deduction of interest expense when recognized as a component of revenue, and sales and trading gain (loss). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 41 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-41Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -

Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 11: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 42 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-42Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-40Reference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 235 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-05(b)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477314/942-235-S99-1Reference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_Revenues Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of expense for salary and wage arising from service rendered by nonofficer employee. Excludes allocated cost, labor-related nonsalary expense, and direct and overhead labor cost included in cost of good and service sold. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_SalariesAndWages Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe aggregate total amount of expenses directly related to the marketing or selling of products or services. + ReferencesNo definition available. + Details Name: us-gaap_SellingAndMarketingExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe average number of shares or units issued and outstanding that are used in calculating diluted EPS or earnings per unit (EPU), determined based on the timing of issuance of shares or units in the period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 16 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-16 + Details Name: us-gaap_WeightedAverageNumberOfDilutedSharesOutstanding Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_WeightedAverageNumberOfSharesOutstandingAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionNumber of [basic] shares or units, after adjustment for contingently issuable shares or units and other shares or units not deemed outstanding, determined by relating the portion of time within a reporting period that common shares or units have been outstanding to the total time in that period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-10 + Details Name: us-gaap_WeightedAverageNumberOfSharesOutstandingBasic Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration XML 16 R5.htm IDEA: XBRL DOCUMENT v3.24.3 UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN STOCKHOLDERS' EQUITY AND MEZZANINE EQUITY - USD ($) Total Preferred Stock Common Stock Additional Paid-In Capital Subscription Receivable Retained Earnings (Accumulated Deficit) Accumulated other comprehensive loss Treasurys Stocks Balance, shares at Dec. 31, 2022 Â Â 10,605,412 Â Â Â Â 15,497 Balance, amount at Dec. 31, 2022 $ 39,284,295 $ 372,414 $ 10,606 $ 112,205,952 $ (4,750,108) $ (66,232,813) $ (1,132,635) $ (816,707) Foreign currency translation adjustment, net 336,463 Â Â Â Â Â 336,463 Â Proceeds from sale of common stock 4,750,000 Â Â Â 4,750,000 Â Â Â Shares issued in lieu of cash, shares Â Â 15,258 Â Â Â Â Â Shares issued in lieu of cash, amount 96,888 Â $ 15 96,873 Â Â Â Â Net loss (459,863) Â Â Â Â (459,863) Â Â Balance, shares at Mar. 31, 2023 Â Â 10,620,670 Â Â Â Â 15,497 Balance, amount at Mar. 31, 2023 44,007,783 372,414 $ 10,621 112,302,825 (108) (66,692,676) (796,172) $ (816,707) Balance, shares at Dec. 31, 2022 Â Â 10,605,412 Â Â Â Â 15,497 Balance, amount at Dec. 31, 2022 39,284,295 372,414 $ 10,606 112,205,952 (4,750,108) (66,232,813) (1,132,635) $ (816,707) Foreign currency translation adjustment, net (470,994) Â Â Â Â Â Â Net loss (4,790,597) Â Â Â Â Â Â Â Balance, shares at Sep. 30, 2023 Â Â 13,068,693 Â Â Â Â 86,497 Balance, amount at Sep. 30, 2023 44,195,740 372,414 $ 13,069 117,791,721 (50,000) (71,038,463) (1,603,629) $ (916,958) Balance, shares at Dec. 31, 2022 Â Â 10,605,412 Â Â Â Â 15,497 Balance, amount at Dec. 31, 2022 39,284,295 372,414 $ 10,606 112,205,952 (4,750,108) (66,232,813) (1,132,635) $ (816,707) Balance, shares at Dec. 31, 2023 Â Â 15,982,472 Â Â Â Â 86,497 Balance, amount at Dec. 31, 2023 36,043,028 0 $ 15,983 129,008,301 (20) (91,644,233) (419,844) $ (917,159) Balance, shares at Mar. 31, 2023 Â Â 10,620,670 Â Â Â Â 15,497 Balance, amount at Mar. 31, 2023 44,007,783 372,414 $ 10,621 112,302,825 (108) (66,692,676) (796,172) $ (816,707) Foreign currency translation adjustment, net 83,188 0 0 0 0 0 83,188 0 Net loss (981,530) 0 $ 0 0 0 (981,530) 0 0 Shares issued for purchase of customer base, shares Â Â 99,710 Â Â Â Â Â Shares issued for purchase of customer base, amount 316,081 0 $ 100 315,981 0 0 0 0 Shares issued for purchase of Cana, shares Â Â 46,377 Â Â Â Â Â Shares issued for purchase of Cana, amount 138,667 0 $ 46 138,621 0 0 0 0 Stock-based compensation, shares Â Â 185,000 Â Â Â Â Â Stock-based compensation, amount 104,869 0 $ 185 104,684 0 0 0 $ 0 Balance, shares at Jun. 30, 2023 Â Â 10,951,757 Â Â Â Â 15,497 Balance, amount at Jun. 30, 2023 43,669,058 372,414 $ 10,952 112,862,111 (108) (67,674,206) (712,984) $ (816,707) Foreign currency translation adjustment, net (890,645) 0 0 0 0 0 (890,645) 0 Net loss (3,349,204) 0 0 0 0 (3,349,204) 0 0 Stock-based compensation, amount 109,636 0 $ 0 109,636 0 0 0 0 Proceeds from sale of common stock, net of financing fees of $442,870, shares Â Â 2,116,936 Â Â Â Â Â Proceeds from sale of common stock, net of financing fees of $442,870, amount 4,757,146 0 $ 2,117 4,804,921 (49,892) 0 0 $ 0 Repurchase of treasury stock, shares Â Â Â Â Â Â Â 71,000 Repurchase of treasury stock, amount 100,251 0 0 0 0 Â Â $ 100,251 Deemed dividend 0 0 $ 0 15,053 0 (15,053) 0 $ 0 Balance, shares at Sep. 30, 2023 Â Â 13,068,693 Â Â Â Â 86,497 Balance, amount at Sep. 30, 2023 44,195,740 372,414 $ 13,069 117,791,721 (50,000) (71,038,463) (1,603,629) $ (916,958) Balance, shares at Dec. 31, 2023 Â Â 15,982,472 Â Â Â Â 86,497 Balance, amount at Dec. 31, 2023 36,043,028 0 $ 15,983 129,008,301 (20) (91,644,233) (419,844) $ (917,159) Foreign currency translation adjustment, net (599,276) 0 0 0 0 0 (599,276) 0 Shares issued in lieu of cash, amount 108,297 0 0 108,297 0 0 0 0 Net loss (1,866,690) 0 0 0 0 (1,866,690) 0 0 Stock-based compensation, amount 231,897 0 $ 0 231,897 0 0 0 0 Proceeds from sale of common stock, net of financing fees of $19,467, shares Â Â 901,488 Â Â Â Â Â Proceeds from sale of common stock, net of financing fees of $19,467, amount 629,426 0 $ 901 628,525 0 0 0 0 Shares issued pursuant to warrant exchange agreement, shares Â Â 950,063 Â Â Â Â Â Shares issued pursuant to warrant exchange agreement, amount 0 0 $ 950 (950) 0 0 0 $ 0 Balance, shares at Mar. 31, 2024 Â Â 17,834,023 Â Â Â Â 86,497 Balance, amount at Mar. 31, 2024 34,546,682 Â $ 17,834 129,976,070 (20) (93,510,923) (1,019,120) $ (917,159) Balance, shares at Dec. 31, 2023 Â Â 15,982,472 Â Â Â Â 86,497 Balance, amount at Dec. 31, 2023 36,043,028 $ 0 $ 15,983 129,008,301 (20) (91,644,233) (419,844) $ (917,159) Foreign currency translation adjustment, net (27,988) Â Â Â Â Â Â Â Net loss (6,639,935) Â Â Â Â Â Â Â Balance, shares at Sep. 30, 2024 Â Â 23,346,023 Â Â Â Â 86,497 Balance, amount at Sep. 30, 2024 34,976,599 Â $ 23,346 140,797,456 (20) (104,479,192) (447,832) $ (917,159) Balance, shares at Mar. 31, 2024 Â Â 17,834,023 Â Â Â Â 86,497 Balance, amount at Mar. 31, 2024 34,546,682 Â $ 17,834 129,976,070 (20) (93,510,923) (1,019,120) $ (917,159) Foreign currency translation adjustment, net (176,591) Â Â Â Â Â (176,591) Â Shares issued in lieu of cash, amount 108,444 Â Â 108,444 Â Â Â Â Net loss (2,590,711) Â Â Â Â (2,590,711) Â Â Stock-based compensation, amount 231,750 Â Â 231,750 Â Â Â Â Balance, shares at Jun. 30, 2024 Â Â 17,834,023 Â Â Â Â 86,497 Balance, amount at Jun. 30, 2024 32,119,574 Â $ 17,834 130,316,264 (20) (96,101,634) (1,195,711) $ (917,159) Foreign currency translation adjustment, net 747,879 Â Â Â Â Â 747,879 Â Shares issued in lieu of cash, shares Â Â 2,500,000 Â Â Â Â Â Shares issued in lieu of cash, amount 158,061 Â $ 2,500 155,561 Â Â Â Â Net loss (2,182,534) Â Â Â Â (2,182,534) Â Â Stock-based compensation, shares Â Â 680,000 Â Â Â Â Â Stock-based compensation, amount 264,750 Â $ 680 264,070 Â Â Â Â Proceeds from exercise of warrants, net of financing fees of $372,109, shares Â Â 2,332,000 Â Â Â Â Â Proceeds from exercise of warrants, net of financing fees of $372,109, amount 3,868,869 Â $ 2,332 3,866,537 Â Â Â Â Deemed dividend on warrant inducement Â Â Â 6,195,024 Â (6,195,024) Â Â Balance, shares at Sep. 30, 2024 Â Â 23,346,023 Â Â Â Â 86,497 Balance, amount at Sep. 30, 2024 $ 34,976,599 Â $ 23,346 $ 140,797,456 $ (20) $ (104,479,192) $ (447,832) $ (917,159) X - ReferencesNo definition available. + Details Name: abcd_DeemedDividend Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_DeemedDividendOnWarrantInducement Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_ProceedsFromExerciseOfWarrantsNetOfFinancingFeesAmount Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_ProceedsFromExerciseOfWarrantsNetOfFinancingFeesShares Namespace Prefix: abcd_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_ProceedsFromSaleOfCommonStock Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_ProceedsFromSaleOfCommonStockNetOfFinancingFeesAmount Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_ProceedsFromSaleOfCommonStockNetOfFinancingFeesOfAmount Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_ProceedsFromSaleOfCommonStockNetOfFinancingFeesOfShares Namespace Prefix: abcd_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_ProceedsFromSaleOfCommonStockNetOfFinancingFeesShares Namespace Prefix: abcd_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_SharesIssuedForPurchaseOfCanaAmount Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_SharesIssuedForPurchaseOfCanaShares Namespace Prefix: abcd_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_SharesIssuedForPurchaseOfCustomerBaseAmount Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_SharesIssuedForPurchaseOfCustomerBaseShares Namespace Prefix: abcd_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_SharesIssuedPursuantToWarrantExchangeAgreementAmount Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_SharesIssuedPursuantToWarrantExchangeAgreementShares Namespace Prefix: abcd_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionThe portion of profit or loss for the period, net of income taxes, which is attributable to the parent. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-6Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-1Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-8Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI 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https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(1)(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 23: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 28: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 30: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 31: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 32: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 33: http://www.xbrl.org/2003/role/disclosureRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-7Reference 34: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 35: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1AReference 36: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1BReference 37: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1 + Details Name: us-gaap_NetIncomeLoss Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount after tax and reclassification adjustments of gain (loss) on foreign currency translation adjustments, foreign currency transactions designated and effective as economic hedges of a net investment in a foreign entity and intra-entity foreign currency transactions that are of a long-term-investment nature. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 10A -Subparagraph (a) -SubTopic 10 -Topic 220 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-10AReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1 + Details Name: us-gaap_OtherComprehensiveIncomeLossForeignCurrencyTransactionAndTranslationAdjustmentNetOfTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionNumber of shares of stock issued as of the balance sheet date, including shares that had been issued and were previously outstanding but which are now held in the treasury. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2 + Details Name: us-gaap_SharesIssued Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionNumber of new stock issued during the period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 505 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478448/946-505-50-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -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 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03(i)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3Reference 7: 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_StockIssuedDuringPeriodSharesNewIssues Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionNumber, after forfeiture, of shares or units issued under share-based payment arrangement. Excludes shares or units issued under employee stock ownership plan (ESOP). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_StockIssuedDuringPeriodSharesShareBasedCompensation Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionEquity impact of the value of new stock issued during the period. Includes shares issued in an initial public offering or a secondary public offering. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://www.xbrl.org/2003/role/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 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 45 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478009/946-205-45-4Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 505 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478448/946-505-50-2Reference 7: http://www.xbrl.org/2003/role/disclosureRef -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 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_StockIssuedDuringPeriodValueNewIssues Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionValue, after forfeiture, of shares issued under share-based payment arrangement. Excludes employee stock ownership plan (ESOP). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://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-S99-1Reference 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 X - DefinitionNumber of shares that have been repurchased during the period and have not been retired and are not held in treasury. Some state laws may govern the circumstances under which an entity may acquire its own stock and prescribe the accounting treatment therefore. This element is used when state law does not recognize treasury stock. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 505 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478448/946-505-50-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -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 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03(i)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3Reference 7: 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_StockRepurchasedDuringPeriodShares Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionEquity impact of the value of stock that has been repurchased during the period and has not been retired and is not held in treasury. Some state laws may mandate the circumstances under which an entity may acquire its own stock and prescribe the accounting treatment therefore. This element is used when state law does not recognize treasury stock. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://www.xbrl.org/2003/role/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 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 45 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478009/946-205-45-4Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 505 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478448/946-505-50-2Reference 7: http://www.xbrl.org/2003/role/disclosureRef -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 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_StockRepurchasedDuringPeriodValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of equity (deficit) attributable to parent. Excludes temporary equity and equity attributable to noncontrolling interest. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(31)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 5: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2Reference 8: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 11:

http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 12: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 13: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 14: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SAB Topic 4.E) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480418/310-10-S99-2 + Details Name: us-gaap_StockholdersEquity Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant XML 17 R6.htm IDEA: XBRL DOCUMENT v3.24.3 UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS - USD ($) 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 CASH FLOWS FROM OPERATING ACTIVITIES: Â Â Net Loss $ (6,639,935) $ (4,790,597) Adjustments to Reconcile Net Loss to Net Cash Used In Operating Activities: Â Â Depreciation and amortization expense 914,493 375,918 Amortization of right-of-use assets 22,507 102,549 Bad debt expense (31,287) 836,300 Provision for extraordinary tax charges 0 $ 579,387 Shares issued in lieu of cash Â 96,888 Lease expense 235,659 $ 178,893 Interest on finance leases 1,765 20,629 Stock-based compensation 1,103,200 214,505 Deferred income taxes 0 (1,923) Gain on extinguishment of debt 0 (1,911,476) Bargain purchase gain 0 (1,633,842) Change in fair value of the derivative liability 0 (3,384) Gain on net change in fair value of equity investments (2,518) (2,876) Other income 0 (928) Changes in assets and liabilities: Â Â Accounts receivable 2,392,104 (1,960,236) Accounts receivable - related party (176,512) (416,814) Inventory (46,301) (2,299,829) Prepaid expenses and other assets (283,932) (1,856,642) Prepaid expenses and other current assets - related party (1,873,513) (2,312,324) Loan receivable - related party 0 Â Accounts payable and accrued expenses (437,391) 206,746 Accounts payable and accrued expenses - related party 795,471 (112,233) Accrued interest 17,531 (194,361) Lease liabilities (234,834) (179,081) Taxes payable 0 307,357 Other current liabilities 910,885 (783,174) Other liabilities (550,606) (1,047,178) NET CASH USED IN OPERATING ACTIVITIES (3,883,215) (16,587,726) CASH FLOWS FROM INVESTING ACTIVITIES: Â Â Proceeds from loan receivable 550,565 609,455 Cash paid for the acquisition of Cana 0 (5,230,593) Loan receivable - related party 0 (168,469) Sale of intangible assets 1,999 0 Advances for building's acquisition 0 (1,665,000) Purchase of intangible assets 0 (2,678,167) Purchase of property and equipment (345,593) (1,266,490) NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES 206,971 (10,399,264) CASH FLOWS FROM FINANCING ACTIVITIES: Â Â Payment of convertible note payable 0 (100,000) Payment of note payable (814,267) (1,494,867) Proceeds from note payable 434,797 1,059,300 Payment of related party loan (7,609) 0 Proceeds from related party loan 15,218 0 Payment of lines of credit (19,504,594) (14,569,517) Proceeds from lines of credit 18,831,043 14,218,787 Proceeds from issuance of Series A Preferred Stock 0 0 Proceeds from the issuance of common stock 649,039 9,950,037 Proceeds from the exercise of warrants 4,240,977 0 Payments of finance lease liability (26,408) (118,847) Payments for purchase of treasury stock 0 (100,251) Payments of financing fees (391,575) (442,892) NET CASH PROVIDED BY FINANCING ACTIVITIES 3,426,621 8,401,750 Effect of exchange rate changes on cash (268,727) 196,161 NET CHANGE IN CASH (518,350) (18,389,079) CASH AT BEGINNING OF YEAR 3,833,195 20,749,683 CASH AT END OF YEAR 3,314,845 2,360,604 Cash paid during the year: Â Â Interest 198,194 317,449 Income tax 0 0 Supplemental Disclosure of Non-Cash Investing and Financing Activities Â Â Common shares issued for acquisition of customer base Â 316,081 Common shares issued for acquisition of Cana Â 138,667 Closing of acquisition of Cloudscreen 637,080 0 Deemed dividend upon warrant exchange 6,195,024 0 Common stock issued to employees 372,303 0 Common stock issued to consultants $ 727,570 $ 0 X - ReferencesNo definition available. + Details Name: abcd_CashPaidDuringTheYearNewAbstract Namespace Prefix: abcd_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_CashPaidForTheAcquisitionOfCana Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_ChangeInFairValueOfTheDerivativeLiability Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_ClosingOfAcquisitionOfCloudscreen Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_CommonSharesIssuedForAcquisitionOfCana Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_CommonSharesIssuedForAcquisitionOfCustomerBase Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_CommonStockIssuedToConsultants Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_DeemedDividendUponWarrantExchange Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_GainLossOnBargainPurchase Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_IncreaseDecreaseInPrepaidExpensesAndOtherCurrentAssetsRelatedParty Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_PaymentForAdvancesForBuildingsAcquisition Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_PaymentForLoanReceivableRelatedParty Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_ProceedsFromLoanReceivableRelatedParty Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_ProvisionForExtraordinaryTaxCharges Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_SharesIssuedForCash Namespace Prefix: abcd_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_AdjustmentsToReconcileNetIncomeLossToCashProvidedByUsedInOperatingActivitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage. Excludes amount for disposal group and discontinued operations. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-8Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-4 + Details Name: us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of increase (decrease) in cash, cash equivalents, and cash and cash equivalents restricted to withdrawal or usage; including effect from exchange rate change. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 1 -SubTopic 230 -Topic 830 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477401/830-230-45-1 + Details Name: us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_CashFlowNoncashInvestingAndFinancingActivitiesDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of deferred income tax expense (benefit) and income tax credits. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_DeferredIncomeTaxesAndTaxCredits Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe aggregate expense recognized in the current period that allocates the cost of tangible assets, intangible assets, or depleting assets to periods that benefit from use of the assets. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22 + Details Name: us-gaap_DepreciationDepletionAndAmortization Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of increase (decrease) from effect of exchange rate changes on cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage; held in foreign currencies. Excludes amounts for disposal group and discontinued operations. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 230 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477401/830-230-45-1 + Details Name: us-gaap_EffectOfExchangeRateOnCashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of interest expense on finance lease liability. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 53 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479589/842-20-55-53Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-4Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-4 + Details Name: us-gaap_FinanceLeaseInterestExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of cash outflow for principal payment on finance lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (g)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-4Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 5 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-5 + Details Name: us-gaap_FinanceLeasePrincipalPayments Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of realized and unrealized gain (loss) on investment. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(9)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(7)(c)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 3: http://www.xbrl.org/2003/role/recommendedDisclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_GainLossOnInvestments Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionDifference between the fair value of payments made and the carrying amount of debt which is extinguished prior to maturity. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 470 -SubTopic 50 -Section 40 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481303/470-50-40-2Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 470 -SubTopic 50 -Section 40 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481303/470-50-40-4 + Details Name: us-gaap_GainsLossesOnExtinguishmentOfDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount, after refund, of cash paid to foreign, federal, state, and local jurisdictions as income tax. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2A -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-2AReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 23 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-23Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-22Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-2 + Details Name: us-gaap_IncomeTaxesPaidNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe increase (decrease) during the reporting period in the amounts payable to vendors for goods and services received and the amount of obligations and expenses incurred but not paid. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInAccountsPayableAndAccruedLiabilities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe increase (decrease) during the reporting period in the obligations due for goods and services provided by the following types of related parties: a parent company and its subsidiaries, subsidiaries of a common parent, an entity and trust for the benefit of employees, such as pension and profit-sharing trusts that are managed by or under the trusteeship of the entities' management, an entity and its principal owners, management, or member of their immediate families, affiliates, or other parties with the ability to exert significant influence. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInAccountsPayableRelatedParties Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe increase (decrease) during the reporting period in amount due within one year (or one business cycle) from customers for the credit sale of goods and services. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInAccountsReceivable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe increase (decrease) during the reporting period in the amount due to the reporting entity for good and services provided to the following types of related parties: a parent company and its subsidiaries; subsidiaries of a common parent; an entity and trust for the

benefit of employees, such as pension and profit-sharing trusts that are managed by or under the trusteeship of the entity's management, an entity and its principal owners, management, member of their immediate families, affiliates, or other parties with the ability to exert significant influence. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInAccountsReceivableRelatedParties Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe increase (decrease) during the reporting period of all taxes owed but not paid, including income, property and other taxes. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInAccruedTaxesPayable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe increase (decrease) during the reporting period in 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. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInInterestPayableNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe increase (decrease) during the reporting period in the aggregate value of all inventory held by the reporting entity, associated with underlying transactions that are classified as operating activities. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInInventories Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_IncreaseDecreaseInOperatingCapitalAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of increase (decrease) in obligation for operating lease. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (g)(1) -SubTopic 20 -Topic 842 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-4 + Details Name: us-gaap_IncreaseDecreaseInOperatingLeaseLiability Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of increase (decrease) in current liabilities classified as other. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInOtherCurrentLiabilities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of increase (decrease) in operating liabilities classified as other. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInOtherOperatingLiabilities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of increase (decrease) in prepaid expenses, and assets classified as other. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInPrepaidDeferredExpenseAndOtherAssets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of cash paid for interest, excluding capitalized interest, classified as operating activity. Includes, but is not limited to, payment to settle zero-coupon bond for accreted interest of debt discount and debt instrument with insignificant coupon interest rate in relation to effective interest rate of borrowing attributable to accreted interest of debt discount. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 17 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-17Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-25Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-2 + Details Name: us-gaap_InterestPaidNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of rent expense incurred for leased assets, including but not limited to, furniture and equipment, that is not directly or indirectly associated with the manufacture, sale or creation of a product or product line. + ReferencesNo definition available. + Details Name: us-gaap_LeaseAndRentalExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of cash inflow (outflow) from financing activities, including discontinued operations. Financing activity cash flows include obtaining resources from owners and providing them with a return on, and a return of, their investment; borrowing money and repaying amounts borrowed, or settling the obligation; and obtaining and paying for other resources obtained from creditors on long-term credit. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24 + Details Name: us-gaap_NetCashProvidedByUsedInFinancingActivities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_NetCashProvidedByUsedInFinancingActivitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of cash inflow (outflow) from investing activities, including discontinued operations. Investing activity cash flows include making and collecting loans and acquiring and disposing of debt or equity instruments and property, plant, and equipment and other productive assets. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24 + Details Name: us-gaap_NetCashProvidedByUsedInInvestingActivities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_NetCashProvidedByUsedInInvestingActivitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of cash inflow (outflow) from operating activities, including discontinued operations. Operating activity cash flows include transactions, adjustments, and changes in value not defined as investing or financing activities. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-25 + Details Name: us-gaap_NetCashProvidedByUsedInOperatingActivities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_NetCashProvidedByUsedInOperatingActivitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of periodic reduction over lease term of carrying amount of right-of-use asset from operating lease. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_OperatingLeaseRightOfUseAssetAmortizationExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of revenue and income classified as other. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 6 -Subparagraph (SX 210.12-14(Column E)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 6 -Subparagraph (SX 210.12-14(Column E)(Footnote 4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-6Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 6 -Subparagraph (SX 210.12-14(Column E)(Footnote 6)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-6Reference 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(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(1)(c)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1 + Details Name: us-gaap_OtherIncome Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash outflow to reacquire common stock during the period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 15 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-15 + Details Name: us-gaap_PaymentsForRepurchaseOfCommonStock Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash outflow for loan and debt issuance costs. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-15 + Details Name: us-gaap_PaymentsOfFinancingCosts Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash outflow to acquire asset without physical form usually arising from contractual or other legal rights, excluding goodwill. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 13 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-13 + Details Name: us-gaap_PaymentsToAcquireIntangibleAssets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe 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. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 13 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-13 + Details Name: us-gaap_PaymentsToAcquirePropertyPlantAndEquipment Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash inflow from the additional capital contribution to the entity. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 14 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-14 + Details Name: us-gaap_ProceedsFromIssuanceOfCommonStock Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionProceeds from issuance of capital stock which provides for a specific dividend that is paid to the shareholders before any dividends to common stockholders and which takes precedence over common stockholders in the event of liquidation. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 14 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-14 + Details Name: us-gaap_ProceedsFromIssuanceOfPreferredStockAndPreferenceStock Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of cash inflow from contractual arrangement with the lender, including but not limited to, letter of credit, standby letter of credit and revolving credit arrangements. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(f)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 14 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-14 + Details Name: us-gaap_ProceedsFromLinesOfCredit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe cash inflow from a borrowing supported by a written promise to pay an obligation. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 14 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-14 + Details Name: us-gaap_ProceedsFromNotesPayable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe cash inflow from a long-term borrowing made from related parties where one party can exercise control or significant influence over another party; including affiliates, owners or officers and their immediate families, pension trusts, and so forth. Alternate caption: Proceeds from Advances from Affiliates. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 14 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-14 + Details Name: us-gaap_ProceedsFromRelatedPartyDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe cash inflow from disposal of asset without physical form usually arising from contractual or other legal rights, excluding goodwill. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 12 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-12 + Details Name: us-gaap_ProceedsFromSaleOfIntangibleAssets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe cash inflow associated with the sale of loans receivables arising from the financing of goods and services. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 12 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-12 + Details Name: us-gaap_ProceedsFromSaleOfLoansReceivable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe cash inflow associated with the amount received from holders exercising their stock warrants. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 14 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-14 + Details Name: us-gaap_ProceedsFromWarrantExercises Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe consolidated profit or loss for the period, net of income taxes, including the portion attributable to the noncontrolling interest. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 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 -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 X - DefinitionAmount of expense (reversal of expense) for expected credit loss on accounts receivable. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479319/326-20-50-13Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_ProvisionForDoubtfulAccounts Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe cash outflow from the repayment 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. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 15 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-15 + Details Name: us-gaap_RepaymentsOfConvertibleDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of cash outflow for payment of an obligation from a lender, including but not limited to, letter of credit, standby letter of credit and revolving credit arrangements. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 15 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-15Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(f)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1 + Details Name: us-gaap_RepaymentsOfLinesOfCredit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash outflow for a borrowing supported by a written promise to pay an obligation. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 15 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-15 + Details Name: us-gaap_RepaymentsOfNotesPayable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash outflow for the payment of a long-term borrowing made from a related party where one party can exercise control or significant influence over another party; including affiliates, owners or officers and their immediate families, pension trusts, and so forth. Alternate caption: Payments for Advances from Affiliates. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 15 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-15 + Details Name: us-gaap_RepaymentsOfRelatedPartyDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of noncash expense for share-based payment arrangement. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_ShareBasedCompensation Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAggregate change in value for stock issued during the period as a result of employee stock purchase plan. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_StockIssuedDuringPeriodValueEmployeeStockPurchasePlan Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration XML 18 R7.htm IDEA: XBRL DOCUMENT v3.24.3 BASIS OF PRESENTATION 9 Months Ended Sep. 30, 2024 BASIS OF PRESENTATION Â BASIS OF PRESENTATION NOTE 1 â€“ BASIS OF PRESENTATIONÂ The terms â€œCOSM,â€ â€œwe,â€ the â€œCompany,â€ the â€œGroupâ€ and â€œusâ€ as used in this report refer to Cosmos Health Inc. The accompanying unaudited condensed consolidated balance sheet as of September 30, 2024 and unaudited condensed consolidated statements of operations and comprehensiveÂ loss for the three and nine months ended September 30, 2024 have been prepared in accordance with generally accepted accounting principles for interim financial information and with the instructions to Form 10-Q and Article 8 of Regulation S-X. Accordingly, they do not include all of the information and footnotes required by U.S. generally accepted accounting principles for complete financial statements. In the opinion of the management of COSM, all adjustments (consisting of normal recurring accruals) considered necessary for a fair presentation have been included. Operating results for the three and nine months ended September 30, 2024, are not necessarily indicative of the results that may be expected for the year ending December 31, 2024, or any other period. These unaudited condensed consolidated financial statements and notes should be read in conjunction with the financial statements for the year ended December 31, 2023, included in the Companyâ€™s Annual Report on Form 10-K for the year ended December 31, 2023 (â€œForm 10-Kâ€). The accompanying condensed consolidated balance sheet as of December 31, 2023 has been derived from the audited financial statements filed in our Form 10-K and is included for comparison purposes on the accompanying balance sheet. Â Going ConcernÂ The Companyâ€™s unaudited condensed consolidated financial statements are prepared in conformity with accounting principles generally accepted in the United States of America (â€œU.S. GAAPâ€), which contemplates the continuation of the Company as a going concern. For the nine months ended September 30, 2024, the Company had revenue of $40,202,238, net loss of $6,639,935 and net cash used in operations of $3,883,215. Additionally, as of September 30, 2024, the Company had positive working capital of $11,027,653, an accumulated deficit of $104,479,192, and stockholdersâ€™ equity of $34,976,599. It is the managementâ€™s opinion that these conditions raise substantial doubt about the Companyâ€™s ability to continue as a going concern for a period of twelve months from the date of this filing.Â The Companyâ€™s revenues are not able to sustain its operations, and concerns exist regarding the Companyâ€™s ability to meet its obligations as they become due. The Company is subject to a number of risks to those of smaller commercial companies, including dependence on key individuals and products, the difficulties inherent in the development of a commercial market, the need to obtain additional capital, competition from larger companies, and other pharmaceutical and health care companies.Â Management evaluated the above conditions which raise substantial doubt about the Companyâ€™s ability to continue as a going concern to determine if it can meet its obligations for the subsequent twelve months from the date of this filing. Management considered its ability to access future capital, curtail expenses if needed, expand product lines, and acquire new products.Â Managementâ€™s plans include expansion of brand name products to the market, expanding the current product portfolio, and evaluating acquisition targets to expand distribution. Furthermore, the Company intends to vertically integrate the supply chain distribution network. During the period up to the issuance of this report the Company has signed multiple distribution agreements for its SPL products in Europe and Asia and a variety of contract manufacturing agreements though its subsidiary, Cana Laboratories Holdings (Cyprus) Limited. Finally, the Company plans to further access the capital markets in order to raise additional funds through equity offerings. More specifically, up to the issuance of its consolidated financial statements for the nine months ended September 30, 2024, the Company has sold 901,488 shares of common stock for net proceeds of $629,426 through two Prospectus Supplements to its Registration Statement on Form S-3 (No. 333-267550) filed with the SEC on February 29 and March 7, 2024. Management will also consider postponing the repayment of its outstanding Trade Facility ($1,588,163 balance as of September 30, 2024), intends to make substantial efforts to receive additional debt financing through its subsidiary, Cosmofarm SA, and plans to raise additional equity funds through utilizing its outstanding warrants. Following such efforts, on September 26, 2024, the Company entered into a Warrant Inducement Letter with an investor pursuant to which the Company issued 9,748,252 new warrants and reduced the exercise price of 4,874,126 warrant shares from $1.45 to $0.8701 to induce exercise and receive gross cash proceeds of $4,240,977. On July 29, 2024 the Companyâ€™s subsidiary Cosmofarm SA entered into an agreement with a third-party lender in the principal amount of â‚¬400,000 ($432,760). Moreover, the Companyâ€™s management is considering postponing certain repayments of suppliers and creditors. However, management cannot provide any assurances that the Company will be successful in accomplishing any of its plans. The ability of the Company to continue as a going concern is dependent upon its ability to successfully accomplish the plans described herein and eventually secure other sources of financing and attain profitable operations.Â Considering the above, management is of the view that substantial doubt exists about the Companyâ€™s ability to continue as a going concern. The consolidated financial statements do not include any adjustments to reflect the possible future effect on the recoverability and classification of assets or the amounts and classifications of liabilities that may result from the outcome of this uncertainty. X - ReferencesNo definition available. + Details Name: abcd_BASISOFPRESENTATIONAbstract Namespace Prefix: abcd_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for the business description and basis of presentation concepts. Business description describes the nature and type of organization including but not limited to organizational structure as may be applicable to holding companies, parent and subsidiary relationships, business divisions, business units, business segments, affiliates and information about significant ownership of the reporting entity. Basis of presentation describes the underlying basis used to prepare the financial statements (for example, US Generally Accepted Accounting Principles, Other Comprehensive Basis of Accounting, IFRS). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 235 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/235/tableOfContentReference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 275 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/275/tableOfContentReference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 205 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/205/tableOfContent + Details Name: us-gaap_BusinessDescriptionAndBasisOfPresentationTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 19 R8.htm IDEA: XBRL DOCUMENT v3.24.3 ORGANIZATION AND NATURE OF BUSINESS 9 Months Ended Sep. 30, 2024 ORGANIZATION AND NATURE OF BUSINESS Â ORGANIZATION AND NATURE OF BUSINESS NOTE 2 â€“ ORGANIZATION AND NATURE OF BUSINESSÂ Cosmos Health Inc. and its subsidiaries (Nasdaq: COSM), (â€œusâ€, â€œweâ€, the â€œGroupâ€, or the â€œCompanyâ€) are an international healthcare group headquartered in Thessaloniki, Greece. The group is engaged in the nutraceuticals sector through its own proprietary lines of products â€œSky Premium Lifeâ€ and â€œMediterranationâ€. The Company is operating in the pharmaceutical sector as well, through the provision of a broad line of branded generics and OTC medications. In addition, the group is involved in the healthcare distribution sector through its subsidiaries in Greece and the UK, serving retail pharmacies and wholesale distributors. The Company is strategically focusing on the research and development (â€œR&Dâ€) of novel patented nutraceuticals (Intellectual Property) and specialized root extracts as well as on the R&D of proprietary complex generics and innovative OTC products. The Company has developed a global distribution platform and is currently expanding throughout Europe, Asia and North America. The Company has offices and distribution centers in Thessaloniki and Athens, Greece and Harlow, UK.Â The Company was incorporated in the State of Nevada under the name Prime Estates and Developments, Inc. on July 21, 2009. On November 14, 2013, we changed our name to Cosmos Holdings Inc., and on November 29, 2022, we changed our name to Cosmos Health Inc. Through its acquisition of Amplerissimo Ltd, on September 27, 2013, the Company changed its principal activities into trading of products, providing representation, and provision of consulting

services to various sectors. On August 1, 2014, the Company formed SkyPharm S.A., a Greek Company (â€œSkyPharmâ€), a subsidiary that used to focus on the trading, sourcing and export of nutraceutical and pharmaceutical products. In February 2017, the Company acquired Decahedron Ltd., a UK Company (â€œDecahedronâ€) which is a fully licensed second-generation wholesaler specializing in imports and exports of generics and OTC pharmaceutical products within the EEA and distributor of Sky Premium Life nutraceutical products in the UK.Â On December 19, 2018, the Company acquired Cosmofarm, a pharmaceutical wholesaler specializing in the distribution and export of pharmaceutical products through its extensive pharmacies network. On April 3, 2023, the Company completed the acquisition of ZipDoctor Inc. (â€œZipDoctorâ€), a telehealth company, a direct-to-consumer subscription-based telemedicine platform. On June 30, 2023, the Company acquired Cana Laboratories Holdings (Cyprus) Limited (â€œCanaâ€), which wholly owned an operating subsidiary, Pharmaceutical Laboratories Cana S.A. (â€œCana SAâ€), a Greek pharmaceutical company that manufactures, sells, distributes, and markets original branded products researched and developed by leading global pharmaceutical and healthcare companies.Â Acquisition AccountingÂ CloudscreenÂ On January 23, 2024, the Company completed the acquisition of Cloudscreen, a cutting-edge Artificial Intelligence (AI) powered platform. The acquisition is pursuant to the purchase agreement announced on October 11, 2023. Cloudscreen is a multimodal platform specialized in drug repurposing, a process that involves uncovering new target proteins or indications for existing drugs for use in treating different diseases. The total purchase price amounted to $637,080 and consisted of 280,000 shares of common stock with a fair value of $319,200 and an amount of $317,880 to be settled in cash during 2024 based on the Promissory Note signed on October 10, 2023. The Company accounted for the acquisition as an asset acquisition in accordance with Accounting Standards Codification (â€œASCâ€) Topic 805, Business Combinations, (â€œASC 805â€) and recorded $637,080 as an intangible asset related to the technology platform acquired.Â ZipDoctorÂ On April 3, 2023, the Company completed the acquisition of ZipDoctor Inc. (â€œZipDoctorâ€), aÂ telehealth company for a total sum of $150,000 in cash and $8,788 in fees. The Company accounted for the acquisition as an asset acquisition in accordance with Accounting Standards Codification (â€œASCâ€) Topic 805, Business Combinations, (â€œASC 805â€) and recorded $158,788 as an intangible asset related to the technology platform acquired.BikasÂ On June 15, 2023, Cosmos Health Inc. entered into an Assignment and Assumption Agreement (the â€œAgreementâ€) with Ioannis Bikas O.E., a Greek Company (â€œBikasâ€). Bikas is owner of a pharmaceutical distribution network in Greece and agreed to sell to the Company their distribution network and customer base. The purchase price of the network was â‚¬100,000 ($109,330)Â in cash, and â‚¬300,000 ($316,081)Â in the Companyâ€™s common stock. The Company issued 99,710 shares of common stock related to the acquisition of the customer base, based on the fair value of the stock on the acquisition date. The Company accounted for the acquisition as an asset acquisition in accordance with ASC 805 and recorded $425,411 as an intangible asset related to the customer base acquired.Â BuildingsÂ AcquisitionsÂ On April 24, 2023, the Company purchased a building for a total sum of $1,054,872 in cash.Â The Company accounted for the acquisition as an asset acquisition in accordance with ASC 805 and recorded the cost of the building as â€œProperty, plant and equipmentâ€ on the consolidated balance sheets.Â On January 6, 2023, the Company agreed to purchase land and building located in Montreal, Canada from a third-party vendor. The total purchase price amounts to $3,950,000 and the closing date of the agreement based on the amendment signed on July 19, 2023, is December 31, 2023. As of September 30, 2024, the Company has made no additional prepayments concerning this building. The closing date of the agreement has been extended to December 31, 2024.Â Cana Â On June 30, 2023, the Company acquired Cana Laboratories Holdings (Cyprus) Limited (â€œCanaâ€), which wholly owned an operating subsidiary, Pharmaceutical Laboratories Cana S.A. (â€œCana SAâ€) for â‚¬800,000 ($873,600) in cash and 46,377 shares of common stock, with fair value of $138,667 as of the date of acquisition. Moreover, on February 28, 2023, the Company had signed a Secured Promissory Note with Cana, whereby Cana borrowed the sum of â‚¬4,100,000 ($4,457,520), included in the total consideration of $5,469,787. The Company accounted for the acquisition as a business acquisition in accordance with ASC 805. The fair value of Cana assets acquired, and liabilities assumed was based upon managementâ€™s estimates assisted by an independent third-party valuation firm. The fixed assets of Cana (which included land, building & machinery) were valued as of December 31, 2022 and the Company believes that nothing has materially changed between such date and the acquisition date (June 30, 2023). The following table summarizes the preliminary allocation of purchase price of the acquisition:Â Consideration Â Â Â CashÂ $5,331,120Â Fair value of common stock issuedÂ Â 138,667Â Fair value of total consideration transferredÂ $5,469,787Â Â Â Â Â Â Recognized amounts of identifiable assets acquiredÂ Â Â Â Financial assetsÂ $1,796,911Â InventoryÂ Â 297,340Â Property, plant and equipmentÂ Â 7,488,818Â Identifiable intangible assetsÂ Â 562,200Â Financial liabilitiesÂ Â (3,235,233)Total identifiable net assetsÂ $6,910,036Â Â Â Â Â Â Bargain purchase gainÂ $1,440,249Â Â Revenue for the 9 - month period ended September 30, 2024Â $549,567Â LossÂ for the 9 - month period ended September 30, 2024Â $(1,674,785)During the prior year period, Cana had minimal operations as it was in financial difficulties and seeking for an investor. Â Basis of Financial Statement PresentationÂ The accompanying unaudited condensed consolidated financial statements have been prepared in accordance with U.S. GAAP.Â Principles of ConsolidationÂ Our consolidated accounts include our accounts and the accounts of our wholly owned subsidiaries, SkyPharm S.A., Decahedron Ltd., Cosmofarm S.A., Cana Laboratories Holdings (Cyprus) Limited and ZipDoctor Inc. The Groupâ€™s financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (â€œUS GAAPâ€). The consolidated financial statements reflect the consolidation of all entities in which the Company has control, as determined by the ability to direct the activities that significantly affect the entitiesâ€™ economic performance. All significant intercompany balances and transactions have been eliminated.Â Transactions in and Translations of Foreign CurrencyÂ The functional currency for the Greek subsidiaries of the Company (CANA Laboratories, Cosmofarm S.A. and SkyPharm SA) is Euro (â‚¬) and for the UK subsidiary (Decahedron Ltd) is GBP (Â£). ZipDoctor Inc. is a U.S. based entity. As a result, the financial statements of the subsidiaries (except for ZipDoctor Inc.) have been translated from the local currency into U.S. dollars using (i) year-end exchange rates for balance sheet accounts, and (ii) average exchange rates for the reporting period for all income statements accounts. Foreign currency translations gains and losses are reported as a separate component of the condensed consolidated statements of changes in stockholdersâ€™ equity and mezzanine equity. Â Use of EstimatesÂ The preparation of the consolidated financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. Â The Effects of War in the UkraineÂ On February 24, 2022, Russian forces launched significant military action against Ukraine. There continues to be sustained conflict and disruption in the region, which is expected to endure for the foreseeable future. We do not conduct any commercial transactions with either Ukraine or Russia and the Company and, as such, is not aware of any specific event or circumstance that would require an update to its estimates or judgments or a revision of the carrying value of its assets or liabilities as of the date of issuance of this Quarterly Report on Form 10-Q. Such political issues and conflicts could have a material adverse effect on our results of operations and financial condition if they escalate in areas in which we do business. In addition, changes in and adverse actions by governments in foreign markets in which we do business could have a material adverse effect on our results of operations and financial condition.Credit LossesÂ In June 2016, the FASB issued ASU 2016-13, Financial Instrumentsâ€”Credit Losses (Topic 326): Measurement of Credit Losses of Financial Instruments, which amends the requirement on the measurement and recognition of expected credit losses for financial assets held. Furthermore, amendments ASU 2019-10 and ASU 2019-11 provided additional clarification for implementing ASU 2016-13. ASU 2016-13 is effective for the Company beginning January 1, 2023, with early adoption permitted. The Company adopted the standard on January 1, 2023, and the standard did not have a material impact on the Companyâ€™s consolidated financial statements and related disclosures. The Company is exposed to credit losses primarily through sales to its customers and the loans that it has provided. The Company assesses each customerâ€™s/ borrowerâ€™s ability to pay, and a credit loss estimate by conducting a credit review which includes consideration of established credit rating, or an internal assessment of the customerâ€™s creditworthiness based on an analysis of their payment history when a credit rating is not available. The Company monitors credit exposure through active review of customer balances. The Companyâ€™s expected loss methodology for accounts receivable is developed through consideration of factors including, but not limited to, historical collection experience, current customer credit ratings, current customer financial condition, current and future economic and market conditions, and age of the receivables. More specifically, the Company assesses a number of customers with significant long outstanding balances on an individual basis, applying different credit loss percentages to them, and subsequently summarizes the ones not included in the individual analysis, groups them based on their rating (decided based on the factors described above) and applies specific credit loss percentages to each group. The Company has elected to follow the simplified ECL approach. The charges related to credit losses are included in â€œGeneral and administrative expensesâ€ and are recorded in the period that the outstanding receivables are determined to be doubtful. Account balances are written-off against the allowance when they are deemed uncollectible.Â Cash and Cash EquivalentsÂ For purposes of the statement of cash flows, the Company considers all highly liquid investments purchased with an original maturity of three months or less to be cash equivalents. Â The Company maintains bank accounts in the United States denominated in U.S. Dollars, in Greece denominated in Euros, U.S. Dollars and Great Britain Pounds (British Pounds Sterling), and in Bulgaria denominated in Euros. The Company also maintains bank accounts in the United Kingdom, denominated in Euros and Great Britain Pounds (British Pounds Sterling).Â Accounts Receivable, netÂ Accounts receivable are stated at their net realizable value. The allowance for doubtful accounts against gross accounts receivable, prepaid expenses and other current assets and other assets reflects the best estimate of probable losses inherent in the receivablesâ€™ portfolio determined on the basis of historical experience, specific allowances for known troubled accounts and other currently available information. As of September 30, 2024 and December 31, 2023, the Companyâ€™s allowance for doubtful accounts was $19,905,776 and $19,686,091, respectively. Below is the summary of changes in the allowance for doubtful accounts:Â Â Â September 30,2024 Â Â Â Â Â Balance as of January 1st, 2024 Â $19,686,091Â Provisions for credit losses Â Â -Â Write-offs Â Â 250,971Â Foreign exchange adjustmentsÂ Â Â Â Other adjustmentsÂ Â (31,286)Balance as of September 30, 2024Â $19,905,776Â Â Tax ReceivablesÂ The Company pays Value Added Tax (â€œVATâ€) or similar taxes (â€œinput VATâ€), income taxes, and other taxes within the normal course of its business in most of the countries in which it operates related to the procurement of merchandise and/or services it acquires and/or on sales and taxable income. The Company also collects VAT or similar taxes on behalf of the government (â€œoutput VATâ€) for merchandise and/or services it sells. If the output VAT exceeds the input VAT, this creates a VAT payable to the government. If the input VAT exceeds the output VAT, this creates a VAT receivable from the government. The VAT tax return is filed on a monthly basis offsetting the payables against the receivables. In observance of EU regulations for intra-EU cross-border sales, our subsidiaries in Greece, SkyPharm and Cosmofarm, do not charge VAT for sales to wholesale drug distributors registered in other European Union member states. As of September 30, 2024 and December 31, 2023, the Company had a VAT net receivable balance of $322,576 and $187,512 respectively, recorded in the consolidated balance sheet as prepaid expenses and other current assets and accounts payable and accrued expenses, respectively.Inventory Â Inventory is stated at the lower-of-cost or net realizable value using the weighted average method. Inventory consists primarily of finished goods and packaging materials, i.e., packaged pharmaceutical products and the wrappers and containers they are sold in. A periodic inventory system is maintained by 100% count. Inventory is replaced periodically to maintain the optimum stock on hand available for immediate shipment.Â The Company writes down inventories to net realizable value based on physical condition, expiration date, and current market conditions, as well as forecasted demand. The Companyâ€™s inventories are not highly susceptible to obsolescence. Many of the Companyâ€™s inventory items are eligible for return to our suppliers when pre-agreed product requirements, including, but not limited to, physical condition and expiration date, are not met. No significant judgments have been applied in estimating the selling price of our inventory.Â Property and Equipment, net Â Property and equipment are stated at cost, less accumulated depreciation. Depreciation is calculated on a straight-line basis over the useful lives (except for leasehold improvements which are depreciated over the lesser of the lease term or the useful life) of the assets as follows:Â Â EstimatedUseful LifeLeasehold improvements and technical worksÂ Lesser of lease term or 25 yearsBuildingsÂ Â 25-30 yearsÂ VehiclesÂ 6 yearsMachineryÂ 20 yearsFurniture, fixtures and equipmentÂ 5â€“10 yearsÂ Computers and softwareÂ 3-5 yearsÂ Depreciation expense was $89,694 and $124,910 for the three months ended September 30, 2024 and 2023, respectively and $306,126 and $237,479 for the nine months ended September 30, 2024 and 2023, respectively.Â Property and Equipment additionsÂ Property and Equipment additions are recognized as assets when it is probable that future economic benefits associated with the asset will flow to the entity and the cost of the asset can be measured reliably. Additions are initially measured at cost, which includes all costs directly attributable to bringing the asset to its working condition and location for its intended use. This may include purchase price, freight, installation, and any directly attributable professional fees. They are capitalized if their cost exceeds a certain threshold. The threshold is determined based on materiality considerations. Costs below the threshold are typically expensed as incurred. After initial recognition, additions are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is calculated systematically over the estimated useful life of the asset. They are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If the carrying amount exceeds the recoverable amount, an impairment loss is recognized, and the carrying amount of the asset is adjusted accordingly. Borrowing costs directly attributable to the acquisition, construction, or production of qualifying assets, including Property and Equipment additions, are capitalized as part of the cost of those assets. Goodwill and Intangibles, netÂ The Company periodically reviews the carrying value of intangible assets not subject to amortization, including goodwill, to determine whether impairment may exist. Goodwill and certain intangible assets are assessed annually, or when certain triggering events occur, for impairment using fair value measurement techniques. These events could include a significant change in the business climate, legal factors, a decline in operating performance, competition, sale or disposition of a significant portion of the business, or other factors. First, under step 0, we determine whether it is more likely than not that the fair value of the reporting unit is less than the carrying amount. Following, if step 0 fails, goodwill impairment is determined using a two-step process. The first step of the goodwill impairment test is used to identify potential impairment by comparing the fair value of a reporting unit with its carrying amount, including goodwill. The Company uses level 3 inputs and a discounted cash flow methodology to estimate the fair value of a reporting unit. A discounted cash flow analysis requires one to make various judgmental assumptions including assumptions about future cash flows, growth rates, and discount rates. The assumptions about future cash flows and growth rates are based on the Companyâ€™s budget and long-term plans. Discount rate assumptions are based on an assessment of the risk inherent in the respective reporting units. If the fair value of a reporting unit exceeds its carrying amount, goodwill of the reporting unit is considered not impaired and the second step of the impairment test is unnecessary. If the carrying amount of a reporting unit exceeds its fair value, the second step of the goodwill impairment test is performed to measure the amount of impairment loss, if any. The second step of the goodwill impairment test compares the implied fair value of the reporting unitâ€™s goodwill with the carrying amount of that goodwill. If the carrying amount of the reporting unitâ€™s goodwill exceeds the implied fair value of that goodwill, an impairment loss is recognized in an amount equal to that excess. The implied fair value of goodwill is determined in the same manner as the amount of goodwill recognized in a business combination. That is, the fair value of the reporting unit is allocated to all of the assets and liabilities of that unit (including any unrecognized intangible assets) as if the reporting unit had been acquired in a business combination and the fair value of the reporting unit was the purchase price paid to acquire the reporting unit. Â On December 19, 2018, as a result of the acquisition of Cosmofarm, the Company recorded $49,697 of goodwill. Â Intangible assets with definite useful lives are recorded on the basis of cost and are amortized on a straight-line basis over their estimated useful lives. The Company uses a useful life of 5 years for an import/export license and a useful life of 10 years for the pharmaceutical and nutraceutical products licenses included in Note 4 as â€œLicensesâ€. A useful life of 10 years is also used for the platforms included in Note 4 as â€œSoftwareâ€ and the customer bases. The Company evaluates the remaining useful life of intangible assets annually to determine whether events and circumstances warrant a revision to the remaining amortization period. If the estimate of the intangible assetâ€™s remaining useful life is changed, the remaining carrying amount of the intangible asset will be amortized prospectively over that revised remaining useful life. As of September 30, 2024 and December 31, 2023, no revision to the remaining amortization period of the intangible assets was made.Â Amortization expense was $196,183 and $88,168 for the three months ended September 30, 2024 and 2023, respectively and $579,556 and $138,438 for the nine months ended September 30, 2024 and 2023, respectively.Â Impairment of Long-Lived AssetsÂ In accordance with ASC 360-10, Long-lived Assets, property and equipment and intangible assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of long-lived assets to be held and used is measured by a comparison of the carrying amount of an asset to the estimated undiscounted future cash flows expected to be generated by the asset. If the carrying amount of an asset exceeds its estimated undiscounted future cash flows, an impairment charge is recognized by the amount by which the carrying amount of the asset exceeds the fair value of the assets. Fair value is generally determined using the assetâ€™s expected future discounted cash flows or market value, if readily determinable. Equity Method InvestmentÂ For those investments in common stock or in-substance common stock in which the Company has the ability to exercise significant influence over the operating and financial policies of the investee, the investment is

accounted for under the equity method. The Company records its share in the earnings of the investee and is included in â€œEquity earnings of affiliateâ€ in the consolidated statement of operations. The Company assesses its investment for other-than-temporary impairment when events or changes in circumstances indicate that the carrying amount of the investment might not be recoverable and recognizes an impairment loss to adjust the investment to its then current fair value.Â Investments in Equity SecuritiesÂ Investments in equity securities are accounted for at fair value with changes in fair value recognized in net income (loss). Equity securities are classified as short-term or long-term based on the nature of the securities and their availability to meet current operating requirements. Equity securities that are readily available for sale in current operations are reported as a component of current assets on the accompanying consolidated balance sheets. Equity securities that are not considered available for use in current operations would be reported as a component of long-term assets on the accompanying consolidated balance sheets. For equity securities with no readily determinable fair value, the Company elects a measurement alternative to fair value. Under this alternative, the Company measures the investments at cost, less any impairment, and adjusted for changes resulting from observable price changes in transactions for identical or similar investments of the investee. The election to use the measurement alternative is made for each eligible investment. Â As of September 30, 2024, investments consisted of 16,666 shares which traded at a closing price of $0.75 per share or value of $12,416 of National Bank of Greece. Additionally, the Company has $7,665 in equity securities of Pancreta Bank, which are revalued annually. Â Fair Value MeasurementÂ The Company applies ASC 820, Fair Value Measurements and Disclosures, (â€œASC 820â€), for assets and liabilities measured at fair value on a recurring basis. ASC 820 establishes a common definition for fair value to be applied to existing generally accepted accounting principles that require the use of fair value measurements establishes a framework for measuring fair value and expands disclosure about such fair value measurements. Â ASC 820 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Additionally, ASC 820 requires the use of valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs. These inputs are prioritized below:Â Level 1:Â Observable inputs such as quoted prices (unadjusted)Â in active markets for identical assets or liabilities.Â Level 2:Â Inputs other than quoted prices that are observable, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets and quoted prices for identical or similar assets or liabilities in markets that are not active.Â Level 3:Â Unobservable inputs in which little or no market data exists, therefore developed using estimates and assumptions developed by us, which reflect those that a market participant would use.Â In addition, ASC 825-10-25, Fair Value Option, (â€œASC 825-10-25â€), expands opportunities to use fair value measurements in financial reporting and permits entities to choose to measure many financial instruments and certain other items at fair value. The Company did not elect the fair value options for any of its qualifying financial instruments.Our financials also included the following financial instruments as of September 30, 2024 and December 31, 2023: cash, accounts receivable, inventory, prepaid expenses, loans receivable, accounts payable, notes payable and lines of credit. Except for the loans receivable which carry fixed interest rates, the carrying value of the remaining instruments, approximates fair value due to their short-term nature.Â Customer AdvancesÂ The Company receives prepayments from certain customers for pharmaceutical products prior to those customers taking possession of the Companyâ€™s products. The Company records these receipts as current liabilities until it has met all the criteria for recognition of revenue including passing control of the products to its customer, at such point, the Company will reduce the customerÂ advances balance and credit the Companyâ€™s revenues.Â Revenue RecognitionÂ In accordance with ASC Topic 606,Â Revenue from Contracts with CustomersÂ (â€œASC 606â€), the Company uses a five-step model for recognizing revenue by applying the following steps: Â Â 1)Identification of the Contract: The Company identifies a contract with a customer when it enters into an agreement that creates enforceable rights and obligations.Â 2)Identification of Performance Obligations: The Company identifies distinct performance obligations within each contract, which represent promises to transfer goods or services to the customer.Â 3)Determination of Transaction Price: The Company determines the transaction price, which represents the amount of consideration to which it expects to be entitled in exchange for transferring promised goods or services to the customer, excluding any amounts collected on behalf of third parties.Â 4)Allocation of Transaction Price: The Company allocates the transaction price to each distinct performance obligation based on its standalone selling price. If the standalone selling price is not observable, the Company estimates it using an appropriate method.Â 5)Recognition of Revenue: Revenue is recognized when (or as) the Company satisfies a performance obligation by transferring a promised good or service to the customer. This typically occurs at a point in time or over time, depending on the nature of the performance obligation.Â Wholesale revenue and sales of own branded nutraceutical and pharmaceutical productsÂ The Company has contracts or signed partnership forms (usual in the wholesale sector of the pharma industry) with its customers, stipulating enforceable rights and obligations. The Company is responsible for transferring the goods to the customerâ€™s location, which represents its sole performance obligation. Thus, the transaction price, which is predetermined in most of the products sold, is exclusively allocated to this performance obligation. Revenue is recognized at a single point in time, which is upon issuance of the corresponding sales invoice. The Company has assessed the impact of the items invoiced but not delivered to the customerâ€™s location as of December 31, 2023 and September 30, 2024, and deemed that it had no material effect. Â Pharma manufacturingÂ The Company has active contracts with its customers, stipulating enforceable rights and obligations. The Company is responsible for the manufacturing and the packaging of specific products assigned by its customers, which represents its performance obligations to which the Company allocates the transaction price determined. The customers are responsible for providing the raw materials to the Company. Revenue is recognized over a period of time, which is during the production and packaging period of the respective products. As of September 30, 2024, there were no products or batches of products for which the production or packaging phase was in progress. Medihelm SA Â Commencing from January 1, 2023, and pursuant to the agreement with Medihelm, the exclusive distributor of the Companyâ€™s own proprietary line of nutraceuticals, the Company considers the transaction price to be variable and records an estimate of the transaction price, subject to the constraint for variable consideration. The Company is basing the change in transaction price with the exclusive distributor through assessment of significant overdue receivables from the exclusive distributor, which the Company reassesses each reporting period. Through this assessment, the Company applied the â€œexpected valueâ€ model under ASC 606-10-32-5 and had applied specific constraints to revenue due from the customer at the end of each reporting period. Following the application of the â€œexpected valueâ€ model, the Company had deferred an amount of $397,000Â and recorded it against the sales to Medihelm for the twelve months ended December 31, 2023. However, the Company assessed once more the trading relationship with Medihelm SA at year end and since no significant receipts had taken place up to the issuance of the report, the Company recorded an allowance for the total receivable amount not received up to the issuance date. More specifically a cumulative reserve of $12,655,615 was applied, leaving a receivable of $532,704 due from Medihelm SA, as of December 31, 2023. The Company does not consider that new sales to Medihelm SA or sales to any other customer include a variable component as of September 30, 2024 and has limited such sales to the minimum required.Â Stock-based Compensation Â The Company records stock-based compensation in accordance with ASC 718, Stock Compensation (â€œASC 718â€) and Staff Accounting Bulletin No. 107 (â€œSAB 107â€) regarding its interpretation of ASC 718. ASC 718 requires the fair value of all stock-based employee compensation awarded to employees to be recorded as an expense over the related requisite service period. The Company values any employee or non-employee stock-based compensation at fair value using the Black-Scholes Option Pricing Model.Â The Company accounts for non-employee share-based awards in accordance with the measurement and recognition criteria of ASU 2018-07, â€œCompensation-Stock Compensation-Improvements to Nonemployee Share-Based Payment Accounting.â€Â Income TaxesÂ The Company accounts for income taxes under the asset and liability method, as required by the accounting standard for income taxes ASC 740. Under this method, deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax basis, as well as net operating loss carryforwards. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. 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. Â The Company is liable for income taxes in Greece and the United Kingdom The corporate income tax rate is 22% in Greece and 25% in the United Kingdom. Losses may also be subject to limitation under certain rules regarding change of ownership. Â We regularly review deferred tax assets to assess their potential realization and establish a valuation allowance for portions of such assets to reduce the carrying value if we do not consider it to be more likely than not that the deferred tax assets will be realized. Our review includes evaluating both positive (e.g., sources of taxable income) and negative (e.g., recent historical losses) evidence that could impact the realizability of our deferred tax assets. At September 30, 2024, we believe our United Kingdom and Greece deferred tax assets will not be realized, as such, we did not record a reversal on the full valuation approach we followed during the year ended December 31, 2023.Â LeasesÂ The Company accounts for leases in accordance with ASC 842. For all leases, the Company recognizes a right-of-use (ROU) asset and a lease liability on the balance sheet. The ROU asset represents the Company's right to use the underlying asset for the lease term, and the lease liability represents the obligation to make lease payments arising from the lease, both measured at the present value of future lease payments. Lease payments are recognized as an operating expense on a straight-line basis over the lease term. The interest on the lease liability and the amortization of the ROU asset are recognized separately in the income statement. Initial direct costs incurred by the Company in negotiating and securing leases are capitalized and amortized over the lease term on a straight-line basis. The assets and liabilities from operating and finance leases are recognized at the commencement date based on the present value of remaining lease payments over the lease term using the Companyâ€™s secured incremental borrowing rates or implicit rates, when readily determinable. Short-term leases, which have an initial term of 12 months or less, are not recorded on the balance sheet. The Companyâ€™s operating leases do not provide an implicit rate that can readily be determined. Therefore, we use a discount rate based on our incremental borrowing rate, which is determined using the average interest rate of our long-term debt on the date of inception.Â Retirement and Termination BenefitsÂ Under Greek labor law, employees are entitled to lump-sum compensation in the event of termination or retirement. The amount depends on the employeeâ€™s work experience and remuneration as of the day of termination or retirement. If an employee remains with the company until full-benefit retirement, the employee is entitled to a lump-sum equal to 40% of the compensation to be received if the employee were to be dismissed on the same day. The Company periodically reviews the uncertainties and judgments related to the application of the relevant labor law regulations to determine retirement and termination benefits obligations of its Greek subsidiaries. The Company has evaluated the impact of these regulations and has identified a potential retirement and termination benefits liability. The amount of the liability as of September 30, 2024 and December 31, 2023, was $395,698 and $408,665, respectively, and has been recorded as a long-term liability within the consolidated balance sheets. Â Basic and Diluted Net Loss per Common ShareÂ Basic income per share is calculated by dividing the income available to common stockholders by the weighted average number of shares of common stock outstanding during the period. Diluted income per share is calculated by dividing income available to common stockholders by the weighted average number of common shares outstanding for the period and, when dilutive, potential shares from stock options and warrants to purchase common stock, using the treasury stock method. In accordance with ASC 260, Earnings Per Share, the following table reconciles basic shares outstanding to fully diluted shares outstanding.Â Â Â September 30,2024Â Â September 30,2023Â Weighted average number of common shares outstanding BasicÂ Â 17,724,305Â Â Â 11,346,071Â Potentially dilutive common stock equivalentsÂ Â -Â Â Â -Â Weighted average number of common and equivalent shares outstanding â€“ DilutedÂ Â 17,724,305Â Â Â 11,346,071Â Â The following table summarizes potential common shares that were excluded as their effect is anti-dilutive:Â Â Â September 30, 2024Â Â September 30, 2023Â WarrantsÂ Â 13,432,507Â Â Â 6,124,412Â TotalÂ Â 13,432,507Â Â Â 6,124,412Â Â Common stock equivalents are included in the diluted income per share calculation only when option exercise prices are lower than the average market price of the common shares for the period presented.In March 2022, the FASB issued ASU 2022-02, Troubled Debt Restructurings and Vintage Disclosures. This ASU eliminates the accounting guidance for troubled debt restructurings by creditors that have adopted ASU 2016-13, Measurement of Credit Losses on Financial Instruments, which was adopted on January 1, 2020. The adoption of ASU 2016-13 did not have a material impact on the Companyâ€™s consolidated financial statements. ASU 2022-02 also enhances the disclosure requirements for certain loan refinancing and restructurings by creditors when a borrower is experiencing financial difficulty. In addition, the ASU amends the guidance on vintage disclosures to require entities to disclose current period gross write-offs by year of origination for financing receivables and net investments in leases within the scope of ASC 326-20. The ASU is effective for annual periods beginning after December 15, 2022, including interim periods within those fiscal years. Adoption of the ASU would be applied prospectively. Early adoption is also permitted, including adoption in an interim period. This ASU was adopted on January 1, 2023, which resulted in no cumulative-effect adjustment to retained earnings.Â Recent Accounting PronouncementsÂ In March 2024, the Financial Accounting Standards Board (â€œFASBâ€) issued Accounting Standards Update (â€œASUâ€)Â 2024-01,Â Compensationâ€”Stock Compensation (Topic 718): Scope Application of Profits Interest and Similar Awards. This guidance is intended to improve generally accepted accounting principles (GAAP) by adding an illustrative example to demonstrate how an entity should apply the scope guidance in paragraph 718- 10-15-3 to determine whether profits interest and similar awards (â€œprofits interest awardsâ€) should be accounted for in accordance with Topic 718, Compensationâ€”Stock Compensation. The amendments in this Update are effective for annual periods beginning after December 15, 2024, and interim periods within those annual periods. The amendments in this Update should be applied either (1) retrospectively to all prior periods presented in the financial statements or (2) prospectively to profits interest and similar awards granted or modified on or after the date at which the entity first applies the amendments. The Company is currently evaluating this guidance to determine the impact it may have on its consolidated financial statements disclosures.Â In March 2024, the Financial Accounting Standards Board (â€œFASBâ€) issued Accounting Standards Update (â€œASUâ€)Â 2024-02,Â Codification Improvementsâ€”Amendments to Remove References to the Concepts Statements. This guidance is intended to remove references to various FASB Concepts Statements. The Board has a standing project on its agenda to address suggestions received from stakeholders on the Accounting Standards Codification and other incremental improvements to generally accepted accounting principles (GAAP). This effort facilitates Codification updates for technical corrections such as conforming amendments, clarifications to guidance, simplifications to wording or the structure of guidance, and other minor improvements. The resulting amendments are referred to as Codification improvements. The amendments in this Update are not intended to result in significant accounting change for most entities. The Company is currently evaluating this guidance to determine the impact it may have on its consolidated financial statements disclosures.Â In December 2023, the Financial Accounting Standards Board (â€œFASBâ€) issued Accounting Standards Update (â€œASUâ€)Â 2023-09,Â Income Taxes (Topic 740): Improvements to Income Tax Disclosures. This guidance is intended to enhance the transparency and decision-usefulness of income tax disclosures. The amendments in ASUÂ 2023-09Â address investor requests for enhanced income tax information primarily through changes to disclosure regarding rate reconciliation and income taxes paid both in the U.S. and in foreign jurisdictions. ASUÂ 2023-09Â is effective for fiscal years beginning after DecemberÂ 15, 2024, on a prospective basis, with the option to apply the standard retrospectively. Early adoption is permitted. The Company is currently evaluating this guidance to determine the impact it may have on its consolidated financial statements disclosures.Â In November 2023, the FASB issued ASUÂ 2023-07, Segment Reporting: Improvements to Reportable Segment Disclosures. This guidance expands public entitiesâ€™ segment disclosures primarily by requiring disclosure of significant segment expenses that are regularly provided to the chief operating decision maker and included within each reported measure of segment profit or loss, an amount and description of its composition for other segment items, and interim disclosures of a reportable segmentâ€™s profit or loss and assets. The guidance is effective for fiscal years beginning after DecemberÂ 15, 2023, and interim periods within fiscal years beginning after DecemberÂ 15, 2024, with early adoption permitted. The amendments are required to be applied retrospectively to all prior periods presented in an entityâ€™s financial statements. The Company is currently evaluating this guidance to determine the impact it may have on its consolidated financial statements related disclosures.Â Â Management does not believe that any recently issued, but not effective, accounting standards, if currently adopted, would have a material effect on the Companyâ€™s consolidated financial statements.Â X - ReferencesNo definition available. + Details Name: abcd_OrganizationAndNatureOfTheBusinessAbstract Namespace Prefix: abcd_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for the general note to the financial statements for the reporting entity which may include, descriptions of the basis of presentation, business description, significant accounting policies, consolidations, reclassifications, new pronouncements not yet adopted and changes in accounting principles. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 235 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/235/tableOfContentReference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 275 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/275/tableOfContentReference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 810 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/810/tableOfContentReference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 250 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/250/tableOfContent + Details Name: us-gaap_OrganizationConsolidationBasisOfPresentationBusinessDescriptionAndAccountingPoliciesTextBlock Namespace Prefix: us-

gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 20 R9.htm IDEA: XBRL DOCUMENT v3.24.3 EQUITY METHOD INVESTMENTS 9 Months Ended Sep. 30, 2024 EQUITY METHOD INVESTMENTS Â EQUITY METHOD INVESTMENTS NOTE 3 â€“ EQUITY METHOD INVESTMENTSÂ Distribution and Equity Agreement Â On March 19, 2018, the Company entered into a Distribution and Equity Acquisition Agreement with Marathon Global Inc. (â€œMarathonâ€), a company incorporated in the Province of Ontario, Canada. Marathon was formed to be a global supplier of cannabis, cannabidiol (CBD) and/or any cannabis extract products, extracts, ancillaries and derivatives (collectively, the â€œProductsâ€). The Company was appointed the exclusive distributor of the Products initially throughout Europe and on a non-exclusive basis wherever else lawfully permitted. The Company has no present intention to distribute any Products under this Agreement in the United States or otherwise participate in cannabis operations in the United States. The Company intended to await further clarification from the U.S. government on cannabis regulation prior to determining whether to enter the domestic market.The above transaction closed on May 22, 2018 after the due diligence period, following which the Company received: (a) a 33 1/3% equity interest or 5 million shares in Marathon as partial consideration for the Companyâ€™s distribution services; and (b) received cash of CAD $2,000,000, subject to repayment in common shares of the Company if it failed to meet certain performance milestones. The Company was entitled to receive an additional CAD $2,750,000 upon the Companyâ€™s receipt of gross sales of CAD $6,500,000 and an additional CAD $2,750,000 upon receipt of gross sales of CAD $13,000,000. The Company was also given the right to nominate one director to the Marathon board of directors. Since Marathon was a newly formed entity with no assets and no activity, the Company attributed no value to the 5 million shares in Marathon which was received as consideration for the distribution services.Â The Distribution and Equity Acquisition Agreement was to remain in effect indefinitely unless Marathon fails to provide Market Competitive (as defined) product pricing and Marathon has not become profitable within five (5) years of the agreement. On March 20, 2023, the Company sent a termination notice, to Marathon, which became effective on April 19, 2023 as a result of Marathonâ€™s failure to satisfy these conditions. The Company had accounted for its obligation to issue a variable number of the Companyâ€™s Common Shares as Share-settled debt obligation in accordance with ASC Topic 480, Distinguishing Liabilities from Equity (â€œASC 480â€), which was measured at fair value or the settlement amount of $1,554,590 (CAD $2 million). Due to termination of the Equity Agreement, the Company recorded a gain on extinguishment of debt of $1,554,590 due to the write-off of the share settled debt obligation, for the nine months ended September 30, 2023. Â CosmoFarmacy LPÂ In September 2019, the Company entered into an agreement with an unaffiliated third party to incorporate CosmoFarmacy L.P. for the purpose of providing strategic management consulting services and the retail trade of pharmaceutical products, and OTC to pharmacies. CosmoFarmacy was incorporated with aÂ 30-year term through May 31, 2049. The unaffiliated third party is the general partner (the â€œGPâ€) of the limited partnership and is responsible for management and decision-making associated with CosmoFarmacy. The initial share capital was set to EURÂ 150,000Â ($163,080) which was later increased to EURÂ 500,000Â ($543,600). The GP contributed the pharmacy license (the â€œLicenseâ€) valued at EURÂ 350,000Â (30-year term) to operate the business of CosmoFarmacy in exchange for aÂ 70% equity ownership. The Company is a limited partner and contributed cash of EURÂ 150,000Â ($163,080) for the remainingÂ 30% equity ownership. CosmoFarmacy is not publicly traded and the Companyâ€™s investment has been recorded using the equity method of accounting. The value of the investment as of September 30, 2024 and December 31, 2023, was $167,175Â and $165,930, respectively, and is included in â€œOther assetsâ€ on the Companyâ€™s consolidated balance sheets.Â X - DefinitionThe entire disclosure for equity method investments and joint ventures. Equity method investments are investments that give the investor the ability to exercise significant influence over the operating and financial policies of an investee. Joint ventures are entities owned and operated by a small group of businesses as a separate and specific business or project for the mutual benefit of the members of the group. + ReferencesReference 1: http://www.xbrl.org/2003/role/recommendedDisclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478156/740-323-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Topic 323 -Publisher FASB -URI https://asc.fasb.org/323/tableOfContent + Details Name: us-gaap_EquityMethodInvestmentsDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_InvestmentsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 21 R10.htm IDEA: XBRL DOCUMENT v3.24.3 PROPERTY AND EQUIPMENT, NET 9 Months Ended Sep. 30, 2024 PROPERTY AND EQUIPMENT, NET Â PROPERTY AND EQUIPMENT, NET NOTE 4 â€“ PROPERTY AND EQUIPMENT, NET Â Property and equipment, net consists of the following at September 30, 2024 and December 31, 2023:Â Â Â Â September 30, 2024Â Â December 31, 2023Â LandÂ $3,577,662Â Â Â $3,551,020Â Buildings and improvementsÂ Â Â 4,868,378Â Â Â Â 4,787,963Â Leasehold improvementsÂ Â 3,667Â Â Â Â 3,639Â VehiclesÂ Â 285,609Â Â Â 285,388Â Furniture, fixtures and equipmentÂ Â 3,014,683Â Â Â 2,707,442Â Computers and softwareÂ Â 203,215Â Â Â Â 168,173Â Â Â Â Â 11,953,214Â Â Â Â 11,503,625Â Less: Accumulated depreciation and amortizationÂ Â (1,377,286)Â Â (1,048,126)TotalÂ $10,575,928Â Â $10,455,499Â X - ReferencesNo definition available. + Details Name: us-gaap_PropertyPlantAndEquipmentAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for long-lived, physical asset used in normal conduct of business and not intended for resale. Includes, but is not limited to, work of art, historical treasure, and similar asset classified as collections. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 360 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/360/tableOfContentReference 2: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 6 -SubTopic 360 -Topic 958 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477798/958-360-50-6Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d) -SubTopic 360 -Topic 958 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477798/958-360-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 7 -SubTopic 360 -Topic 958 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477798/958-360-50-7 + Details Name: us-gaap_PropertyPlantAndEquipmentDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 22 R11.htm IDEA: XBRL DOCUMENT v3.24.3 INTANGIBLE ASSETS 9 Months Ended Sep. 30, 2024 INTANGIBLE ASSETS Â INTANGIBLE ASSETS NOTEÂ 5 â€“ INTANGIBLE ASSETSÂ Goodwill and intangible, net assets consist of the following at September 30, 2024 and December 31, 2023: Â Â Â September 30, 2024Â Â December 31, 2023Â LicenseÂ $6,976,209Â Â $6,876,169Â Trade name / markÂ Â 390,188Â Â Â 392,197Â Customer baseÂ Â 602,204Â Â Â Â 602,204Â SoftwareÂ Â 795,867Â Â Â Â 158,787Â Â Â Â 8,764,468Â Â Â 8,029,357Â Less: Accumulated amortizationÂ Â Â Â Â Â Â Â LicenseÂ Â (805,555)Â Â (235,925)Trade name / markÂ Â (36,997)Â Â (36,997)Customer baseÂ Â (157,333)Â Â (110,160)SoftwareÂ Â (67,520)Â Â (11,789)SubtotalÂ Â 7,697,064Â Â Â Â 7,634,486Â GoodwillÂ Â 49,697Â Â Â 49,697Â TotalÂ $7,746,761Â Â $7,684,183Â Â At September 30, 2024, the estimated aggregate amortization expense for intangible assets subject to amortization for each of the five succeeding fiscal years is as follows:Â YearÂ AmountÂ 2024Â $208,530Â 2025Â Â 833,637Â 2026Â Â 834,846Â 2027Â Â 834,846Â 2028Â Â 783,423Â ThereafterÂ Â 3,846,582Â TotalÂ $7,341,864Â X - ReferencesNo definition available. + Details Name: us-gaap_GoodwillAndIntangibleAssetsDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for goodwill and intangible assets. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/350-30/tableOfContentReference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/350-20/tableOfContent + Details Name: us-gaap_GoodwillAndIntangibleAssetsDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 23 R12.htm IDEA: XBRL DOCUMENT v3.24.3 LOAN RECEIVABLE 9 Months Ended Sep. 30, 2024 LOAN RECEIVABLE Â LOAN RECEIVABLE NOTE 6 â€“ LOAN RECEIVABLEÂ On October 30, 2021, the Company entered into an agreement for a ten-year loan with Medihelm SA to memorialize â‚¬4,284,521 ($4,849,221) in prepayments the Company had made. The prepayments to Medihelm SA had been made in accordance with the parallel export business, through which Medihelm supplied and would supply SkyPharm SA with branded pharmaceuticals. This business is no longer in place for the Company and thus the Company entered into this agreement with Medihelm SA in order for the outstanding amount to be settled. Interest is calculated at a rate of 5.5% per annum on a 360-day basis. Under the terms of the agreement, the Company is to receive 120 equal payments over the term of the loan. During the year ended December 31, 2023, the Company received â‚¬352,438 ($389,867) in principal payments such that as of December 31, 2023, the Company had a short-term receivable balance of $411,858 and a long-term receivable balance of $3,509,200 under this loan. The Company also received â‚¬223,914 ($249,552) in principal payments and â‚¬107,144 ($119,411) in interest payments during the nine-month period ended September 30, 2024. The Note is considered fully recoverable. X - ReferencesNo definition available. + Details Name: abcd_LoanReceivableabstract Namespace Prefix: abcd_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for claims held for amounts due to entity, excluding financing receivables. Examples include, but are not limited to, trade accounts receivables, notes receivables, loans receivables. Includes disclosure for allowance for credit losses. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/310-10/tableOfContentReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482925/835-30-45-2 + Details Name: us-gaap_LoansNotesTradeAndOtherReceivablesDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 24 R13.htm IDEA: XBRL DOCUMENT v3.24.3 INCOME TAXES 9 Months Ended Sep. 30, 2024 INCOME TAXES Â INCOME TAXES NOTE 7 â€“ INCOME TAXES Â The Company is incorporated in the United States of America and is subject to United States federal taxation. No provisions for income taxes have been made as the Company had no U.S. taxable income for the nine months ended September 30, 2024, and 2023.Â The Companyâ€™s Greek subsidiaries are governed by the income tax laws of Greece. The corporate tax rate in Greece is 22% on income reported in the statutory financial statements after appropriate tax adjustments. Â The Companyâ€™s United Kingdom subsidiaries are governed by the income tax laws of the United Kingdom. The corporate tax rate in the United Kingdom is 25% on income reported in the statutory financial statements after appropriate tax adjustments.Â As of September 30, 2024, and 2023, the Companyâ€™s effective tax rate differs from the U.S. federal statutory tax rate primarily due to a valuation allowance recorded against net deferred tax assets in in the United States and the United Kingdom. Â We regularly review deferred tax assets to assess their potential realization and establish a valuation allowance for portions of such assets to reduce the carrying value if we do not consider it to be more likely than not that the deferred tax assets will be realized. Our review includes evaluating both positive (e.g., sources of taxable income) and negative (e.g., recent historical losses) evidence that could impact the realizability of our deferred tax assets. As of September 30, 2024, and December 31, 2023, the Company has maintained a valuation allowance against all net deferred tax assets in the United States, Greece, and the UK.Â For the three months ended September 30, 2024, and 2023, the Company has recorded tax benefit in any jurisdiction where it is subject to income tax, in the amount of $0 and $65,873, and respectively, on the Condensed Consolidated Statements of Operations and Comprehensive Loss. No tax loss or benefit was recorded for the equivalent nine month periods. X - ReferencesNo definition available. + Details Name: us-gaap_IncomeTaxDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for income tax. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-231Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12C -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12CReference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12B -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12BReference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 270 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477891/740-270-50-1Reference 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.5.Q1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-13Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/740/tableOfContentReference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 14 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-14Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 21 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-21Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 17 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-17Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SAB Topic 11.C) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-S99-2Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482603/740-30-50-2 + Details Name: us-gaap_IncomeTaxDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 25 R14.htm IDEA: XBRL DOCUMENT v3.24.3 CAPITAL STRUCTURE 9 Months Ended Sep. 30, 2024 CAPITAL STRUCTURE Â CAPITAL STRUCTURE NOTEÂ 8 â€“ CAPITAL STRUCTUREÂ Preferred StockÂ The Company is authorized to issue 100 million shares of preferred stock, of which 6,000,000 are designated as Series A convertible preferred stock. The preferred stock has aÂ liquidation preference over the common stock andÂ is non-voting. As of September 30, 2024 and December 31, 2023, no preferred shares were issued and outstanding.Â Major Rights & Preferences of Series A Preferred StockÂ On and effective October 4, 2021, the Company amended and restated its articles of incorporation (the â€œAmended and Restated Articlesâ€) and filed a certificate of designation (the â€œCODâ€) for its Series A Preferred Stock (the â€œSeries A Preferred Stockâ€) with the State of Nevada. The Amended and Restated Articles allow the Companyâ€™s Board of Directors the authority to authorize the issuance of preferred stock from time to time in one or more classes or series by resolution. On February 23, 2022, the Company filed Correction No. 1 to the COD. On July 28, 2022, the Company filed an Amendment to the COD with the State of Nevada to allow a holder to waive application of the Beneficial Ownership Limitation with respect to the conversion of Series A Preferred Stock.Â With respect to payment of dividends and distribution of assets upon liquidation, dissolution, or winding up of the Company, whether voluntary or involuntary, all shares of the Series A Preferred Stock will rank: (i) senior to all of the Companyâ€™s Common Stock and any other equity securities that the Company may issue in the future, (ii) equal to any other equity securities that the Company may issue in the future, the terms of which specifically provide that such equity securities are on parity or senior to the Series A Preferred Stock (â€œParity Securitiesâ€), (iii) junior to all other equity securities the Company issues, the terms of which specifically provide that such equity securities rank senior to the Series A Preferred Stock, and (iv) junior to all of the Companyâ€™s existing and future indebtedness; without the prior written consent of the Majority Holders.Â In the event of any voluntary or involuntary liquidation, dissolution or winding up of the Company (a â€œLiquidationâ€), the Holders of shares of Series A Preferred Stock shall be first entitled to receive out of the assets of the Company available for distribution to its shareholders.Â Each Holder shall not be entitled to vote with holders of outstanding shares of Common Stock, voting together as a single class, with respect to any and all matters presented to the stockholders of the Company for their action or consideration, except as provided by law or as set forth in the COD.Â The holders of Series A Preferred Stock are entitled to receive dividends paid and distributions made to the holders of Common Stock to the same extent as if the holders of Series A Preferred Stock had converted such shares into shares of Common Stock.Â The Series A

Preferred Stock was initially convertible into the Companyâ€™s Common Stock as determined by dividing the number of shares of Series A Preferred Stock to be converted by the lower of (i) $75.00 or (ii) 80% of the average volume weighted average price for the Companyâ€™s Common Stock for the five trading days immediately following the effectiveness of the registration statement concerning the shares (the â€œConversion Priceâ€). On June 14, 2022, the Conversion Price was reset to $15.54 per share.Â Each holder is entitled to receive dividends in shares of Series A Preferred Stock or cash determined based on the stated value of each Series A Preferred Stock at the dividend rate of 8.0% per year. For the year ended December 31, 2022, the Company recorded $372,414 as a deemed dividend in accordance with the Series A Preferred Stock cumulative dividend. As of December 31, 2022, the cumulative dividend has been recorded as mezzanine equity. Following, Mr. Siokas waiver of the right to receive the dividends on February 26, 2024, and the unanimous written consent of the Companyâ€™s Board of Directors on February 29, 2024, through which was resolved that the Company shall remove all accrued and unpaid dividends payable to the previous holders of Series A Preferred stock, the Company eliminated the total deemed dividend of $372,414 through retained earnings. Thus, the balance of mezzanine equity as of September 30, 2024, and December 31, 2023 is $0.Â The Series A Shares rank senior to all of the Companyâ€™s Common Stock and any other equity securities that the Company may issue in the future with respect to payment of dividends and distribution of assets upon liquidation, dissolution or winding up. While the Series A Shares are outstanding, the Company may not amend, alter or change adversely the powers, preferences or rights given to the Series A Shares, create, or authorize the creation of, any additional class or series of capital stock of the Company (or any security convertible into or exercisable for any class or series of capital stock of the Company), including any class or series of capital stock of the Company that ranks superior to or in parity with the Series A Shares, alter, amend, modify, or repeal its Articles of Incorporation or other charter documents in any manner that adversely affects any rights of the holders of Series A Shares, increase or decrease the number of authorized shares of Series A Shares, any agreement, commitment or transaction that would result in a Change of Control, any sale or disposition of any material assets outside of the ordinary course of business of the Company, any material change in the principal business of the Company, including the entry into any new line of business or exit of any current line of business, and circumvent a right or preference of the Series A Shares. Any holder of the Series A Shares shall have the right by written election to the Company to convert all or any portion of the outstanding Series A Shares. Immediately upon effectiveness of a registration statement registering for resale all of the Registrable Securities (as defined in the Registration Rights Agreement), all outstanding Series A Shares shall automatically convert into Common Stock, subject to certain beneficial ownership limitations. Â Treasury stockÂ As of September 30, 2024 and December 31, 2023, the Company held 86,497 and 86,497, respectively, shares of our common stock at a cost of $917,159 and $917,159, respectively. Shares of our common stock that are repurchased are classified as treasury stock pending future use and reduce the number of shares outstanding used in calculating earnings per share. Cosmos may repurchase shares from time to time through open market purchases in accordance with applicable securities laws and other restrictions. The Company repurchased no shares of our common stock during the nine months ended September 30, 2024. The Company repurchased 71,000 shares of our common stock for $100,452 during the year ended December 31, 2023. The Company repurchased no shares of our common stock during the nine months ended September 30, 2024.On January 24, 2023 the Company announced that its Board of Directors has approved a share repurchase program with authorization to purchase up to $3 million of its common stock. Cosmos may repurchase shares from time to time through open market purchases in accordance with applicable securities laws and other restrictions. Â Common StockÂ The Company is authorized to issue 300 million shares of common stock. As of September 30, 2024 and December 31, 2023, the Company had 17,834,023 and 15,982,472 shares of our common stock issued, respectively, and 21,346,023 and 15,895,975 shares outstanding, respectively.Â Issuance of Common StockÂ During the nine-month period ended September 30, 2023 the Company issuedÂ 15,258Â shares to a consultant for services rendered. The shares were valued and expensed on the date of issuance and are separately presented in the condensed consolidated statement of changes in stockholdersâ€™ equity and mezzanine as â€œShares issued in lieu of cashâ€.Â During the nine months ended September 30, 2024, the Company raised additional equity funds through two Prospectus Supplements to its Registration Statement on Form S-3 (No. 333-267550) filed with the SEC on February 29 and March 7, 2024. More specifically, the Company sold 901,488 shares of common stock for gross proceeds of $648,893. Placement agentâ€™s fees and other commissions amounted to $19,467 and thus the total net proceeds for the period were $629,426. Â On December 29, 2023, the Company had entered into a warrant exchange agreement (the â€œWarrant Exchangeâ€) with an investor to reduce the exercise price of 2,437,063 warrants from $2.75 per share to $1.45 per shares as an inducement to exercise. The Company issued 1,487,000 shares of common stock, held 950,063 shares in escrow until the investorâ€™s beneficial ownership limitation allows for the transfer of the escrow shares, and received gross cash proceeds of 3,533,741. The 950,063 shares were issued within the nine-month period ended September 30, 2024 but were already valued in the year ended December 31, 2023.Â On September 26, 2024, the Company entered into a Warrant Inducement Letter (the â€œLetterâ€) with an investor pursuant to which the Company issued 9,748,252 new warrants (the â€œNew Warrantsâ€) and reduced the exercise price of 4,874,126 warrant shares from $1.45 to $0.8701 to induce exercise and receive gross cash proceeds of $4,240,977 (the â€œOriginal Warrantsâ€). The Company issued 2,332,000 shares of common stock, held 2,532,126 shares in escrow until the investorâ€™s beneficial ownership limitation allows for the transfer of the escrow shares.Â Exercise of WarrantsÂ During the nine months ended September 30, 2024, the Company issued 2,332,000 shares of common stock upon the exercise of 2,332,000 warrants. The Company received gross proceeds of $4,240,977 upon exercise. The net proceeds after deducting legal, agent and escrow fees of $372,109 amounted to $3,868,868. The warrants were exercised following the Warrant Inducement letter the Company signed on September 26, 2024, through which their exercise price was reduced from $1.45 to $0.8701.Â Warrant ClassificationÂ The Company determines the classification of its warrants upon issuance by identifying the instrument issued to determine if it is debt or equity classified. The Company determined its warrants meet the scope exception in ASC 815-10 and are equity classified because, (a) the warrant is indexed to the Companyâ€™s own stock, (b) require settlement in equity shares, and (c) the Company has enough authorized and unissued shares.Â X - ReferencesNo definition available. + Details Name: abcd_CapitalStructureTextBlock Namespace Prefix: abcd_ Data Type: nonnum:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_EquityAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 26 R15.htm IDEA: XBRL DOCUMENT v3.24.3 RELATED PARTY TRANSACTIONS 9 Months Ended Sep. 30, 2024 RELATED PARTY TRANSACTIONS Â RELATED PARTY TRANSACTIONS NOTE 9 â€“ RELATED PARTY TRANSACTIONS Â Doc Pharma S.A.Â Doc Pharma S.A is considered a related party to the Company due to the fact that the CEO of Doc Pharma is the wife of Grigorios Siokas, the Companyâ€™s CEO and principal shareholder, who also served as a principal of Doc Pharma S.A. in the past.Prepaid expenses and other current assets â€“ related partyÂ As of September 30, 2024 and December 31, 2023, the Company had a prepaid balance of $6,393,642Â and $4,347,184, respectively, to Doc Pharma related to purchases of inventory and pharmaceutical and nutraceutical licenses to be purchased.Â Accounts payable and accrued expenses - related partyÂ As of September 30, 2024 and December 31, 2023, the Company had an accounts payable balance to Doc Pharma of $72,968 and $34,217, respectively.Â Accounts receivable - related partyÂ The Company had a receivable balance of $2,448,517 and $2,386,721 from Doc Pharma S.A as of September 30, 2024, and December 31, 2023, respectively.Â Sales and PurchasesÂ During the three months ended September 30, 2024 and 2023, the Company purchased a total of $85,073 and $456,257Â of products from Doc Pharma S.A., respectively. During the three months ended September 30, 2024, and 2023, the Company had $40,370Â and $61,163Â revenue from Doc Pharma, respectively.Â During the nine months ended September 30, 2024 and 2023, the Company purchased a total of $510,711 and $1,057,621 of products from Doc Pharma S.A., respectively. During the nine months ended September 30, 2024 and 2023, the Company had $581,862Â and $43,107Â revenue from Doc Pharma, respectively.Â Other AgreementsÂ On October 10, 2020, the Company entered into a contract manufacturer outsourcing (â€œCMOâ€) agreement with Doc Pharma whereby Doc Pharma is responsible for the development and manufacturing of pharmaceutical products and nutritional supplements according to the Companyâ€™s specifications based on strict pharmaceutical standards and good manufacturing practice (â€œGMPâ€) protocols as the National Organization for Medicines requires. The Company has the exclusive ownership rights for trading and distribution of its own branded nutritional supplements named â€œSky Premium LifeÂ®â€. The duration of the agreement is for five years, however, either party may terminate the agreement at any time giving six-month advance notice. Doc Pharma is exclusively responsible for supplying the raw materials and packaging required to manufacture the final product. However, they are not responsible for potential delays that may arise, concerning their import. Doc Pharma is also obligated to store the raw and packaging materials. The delivery of raw and packaging materials should be purchased at least 30 and 25 days, respectively, before the delivery date of the final product. The Manufacturer solely delivers the finished product to the Company. There is a minimum order quantity (â€œMoQâ€) ofÂ 1,000 piecesÂ per product code. Both parties have agreed that the Company will deposit 60% of the total cost upon agreement and assignment and 40% of the total cost including VAT charge upon the delivery date. The prices are indicative and are subject to amendments if the cost of the raw material or the production cost change.Â For the three months ended September 30, 2024 and 2023, the Company has purchased â‚¬34,350 ($38,096) and â‚¬418,577 ($455,586) respectively, in inventory related to this agreement.Â For the nine months ended September 30, 2024 and 2023, the Company has purchased â‚¬161,108 ($175,123) and â‚¬967,785 ($1,048,557) respectively, in inventory related to this agreement.Â On May 17, 2021, Doc Pharma and the Company entered into a Research and Development (â€œR&Dâ€) agreement whereby Doc Pharma will be responsible for the research, development, design, registration, copy rights and licenses of 250 nutritional supplements for the final products called Sky Premium LifeÂ®. These products will be sold in Greece and abroad.Â The total cost of this project will be â‚¬1,425,000 plus VAT and will be done over three phases as follows: Design & Development (â‚¬725,000); Control and Product Manufacturing (â‚¬250,000) and Clinical Study and Research (â‚¬450,000). SkyPharm has bought a total of as of 81 licenses at value of â‚¬554,500 ($593,204) which is 38.91% of the total cost, as of December 31, 2022. During the year ended December 31, 2023, 24 additional licenses were purchased at value of â‚¬475,014 ($525,461). Â During the three and nine months ended September 30, 2024, no additional licenses were purchased. The agreement will terminate onÂ December 31, 2025.Â Â Purchase of branded pharmaceuticalsÂ On June 28, 2023, the Company approved the purchase of five proprietary and innovative branded pharmaceuticals with significant market presence and material profit contribution from Zakalia Ltd., the parent company of Doc Pharma, for â‚¬1,800,000 ($1,965,600). The transaction was settled on a non-cash basis through the reduction of an equivalent amount of prepaid expense balances the Company held with Doc Pharma. The purchased branded pharmaceuticals are presented in â€œGoodwill and intangible assets, netâ€ on the accompanying consolidated balance sheets. On December 29, 2023, the Company approved the purchase of 19 additional licenses from DocPharma, of a total value of â‚¬3,200,000 ($3,539,840). This transaction was also settled on a non-cash basis through the reduction of an equivalent amount of prepaid expense balances the Company held with Doc Pharma.Â Loans receivable - related partyÂ The balance of prepaid expenses due Doc Pharma as of December 31, 2022, had increased to â‚¬7,103,706 ($7,599,545), which was mainly attributable to the prepayments SkyPharm S.A. made in accordance with the CMO agreement and the extensive orders and sales of the SPL products the Company expects to achieve within 2023, mainly through its Amazon channels in the UK, Singapore, Canada and other countries. However, as the benefit from a significant portion of the prepaid balance would not have been realized within a 12-month period, the Company opted to secure a portion of the outstanding prepaid balance through a loan agreement. SkyPharm S.A. (the â€œLenderâ€) entered into a loan agreement with Doc Pharma (the â€œBorrowerâ€) for â‚¬4,000,000 ($4,279,200), all of which was financed through the outstanding prepaid balance. The duration of the loan is for aÂ 10-year period up toÂ December 31, 2032Â (the â€œMaturity Dateâ€). The loan bears a fixed interest rate ofÂ 5.5% payable on a monthly basis and will be repayable in 120 equal instalments of â‚¬33,333.33 ($37,150). The loan may be prepaid anytime during its duration in full or partially based on the Companyâ€™s product requirements and other factors, without Doc Pharma incurring any prepayment penalty. Â As of September 30, 2024 and December 31, 2023, the loan had a current portion of â‚¬400,000 ($445,800) and â‚¬400,000 ($442,480), and a non-current portion of â‚¬2,900,000 ($3,232,050), and â‚¬3,200,000 ($3,539,840), respectively, which is classified as "Loans receivable â€“ related party" on the accompanying consolidated balance sheets. During the nine months ended September 30, 2024, the Company received â‚¬300,000 ($334,350) in principal repayments, and â‚¬121,550 ($135,467) of interest repayments. Additionally, during the nine months ended September 30, 2024, the Company recorded â‚¬143,000 ($155,440) as interest income relating to this loan.Â Â Â Cana Laboratories Holding LimitedÂ Â Cana was considered a related party as the Company had signed a binding letter of intent and an SPA for the acquisition of Cana. The acquisition was completed on June 30, 2023 according to the SPA signed on May 31, 2023. Thus, all balances between the Company and Cana were eliminated upon consolidation as of December 31, 2023. The Secured Promissory Note discussed below was included in consideration transferred upon acquisition.Â Loans receivable - Related Party - Long TermÂ On February 28,Â 2023 (Issue Date), the Company signed a Secured Promissory Note with Cana Laboratories Holdings (Cyprus) Limited (the â€œHolderâ€), whereby the Holder borrowed the sum of â‚¬4,100,000 ($4,457,520) from the Company.Â Interest on the Principal Amount under this Note shall accrue at a rate equal to Five Percent (5%) plus 1 month LIBOR per annum (5.47% as of December 31, 2023). The maturity date (â€œMaturity Dateâ€) of this Note shall be five (5) years from the Issue Date. The Principal Amount, as well as all accrued interest shall be due and payable on the Maturity Date. Following the completion of Canaâ€™s acquisition on June 30, 2023 the balance of the Note was eliminated on a consolidated level.Panagiotis KozarisÂ Panagiotis Kozaris is considered a related party due to the fact that he is a former General operational manager and current employee of Cosmofarm S.A.Â Prepaid Expenses and Other Current Assets - Related PartyÂ From time to time the Company purchases back shares that Panagiotis Kozaris owns and records them as treasury shares. The Company pays Panagiotis Kozaris in advance for the shares owned and obtains the shares upon execution of a cumulative stock-purchase agreement (â€œSPAâ€). During the three months ended September 30, 2024 and 2023, the Company paid Panagiotis Kozaris an additional sum of $0Â and $51,159 respectively for shares owned, however, no SPA for these funds has been executed as of September 30, 2024. The Company intends to execute a cumulative SPA for these amounts during 2024. The total balances owed of $194,215Â and $194,215Â are included in â€œPrepaid expenses and other current assets - related partyâ€, on the accompanying consolidated balance sheets as of September 30, 2024 and December 31, 2023, respectively.Â Basotho Investment LimitedÂ Basotho Investment Limited is considered a related party once Panagiotis Kozaris (former general operational manager and current employee of Cosmofarm SA) is one of its directors.Â General and administrative expensesÂ On November 21, 2023, the Company issued 120,000 shares of common stock to Basotho Investment Limited for services rendered. The fair value of these shares for the period ended December 31, 2023 was $10,300, which was recorded as general and administrative expense. The fair value of the shares vested for the nine-month period ended September 30, 2024 was $92,700, which was recorded as general and administrative expense. Â Maria KozariÂ Maria Kozari is considered a related party to the Company due to the fact that she is the daughter of Panagiotis Kozaris, a former Operational General Manager and current employee of Cosmofarm S.A.Â Accounts Receivable - Related PartyÂ During 2021, the Company, through its subsidiary, Cosmofarm SA, commenced a partnership with a pharmacy called â€œPharmacy & Moreâ€, owned by Maria Kozari. The transactions with the respective pharmacy were in Cosmofarmâ€™s normal course of business, however, a more flexible credit policy was allowed as the pharmacy was new and needed to be established in the market. During the three and nine months ended September 30, 2024 and 2023 the Companyâ€™s net sales to Pharmacy & More amounted to $113,161 and $122,969 and $310,126Â and $359,760 respectively. As of September 30, 2024 and December 31, 2023 the Companyâ€™s outstanding receivable balance due from the pharmacy amounted to $1,123,835 (â‚¬1,203,739) and $1,142,402 (â‚¬1,032,726), respectively, and are included in â€œAccounts receivable - related partyâ€, on the accompanying consolidated balance sheets.Â The Company plans to acquire Pharmacy & More within fiscal year 2024. Upon acquisition, the Company intends to offset the outstanding receivable balance with the corresponding purchase price and additionally plans to make Pharmacy & More the first shop-in-shop of its own branded line of nutraceutical products, Sky Premium LifeÂ® (SPL).Â Other Related PartiesÂ The Company has the following balances as of September 30, 2024: a) a balance of $731,000Â relating to unpaid salaries and bonuses due to Grigorios Siokas, the CEO of the Company and $188,000 due to George Terzis, the CFO of the Company, classified as "Accounts payable and accrued expenses - related party" in the Companyâ€™s condensed consolidated balance sheets, b) a net payable balance of $29,832 due to Konstantinos Gaston Kanaroglou, former manager and current employee of the Companyâ€™s wholly owned subsidiary Cana, classified as " Accounts payable and accrued expenses - related party" in the Companyâ€™s condensed consolidated balance sheets.Additionally, the Company had the following balances as of December 31, 2023: a) a balance of $98,000Â relating to unpaid salaries and bonuses due to George Terzis, the CFO of the Company, classified as "Accounts payable and accrued expenses - related party" in the Companyâ€™s consolidated balance sheets, b) a net payable balance of $85,332 due to Konstantinos Gaston Kanaroglou, former manager and current employee of the Companyâ€™s wholly owned subsidiary Cana, classified as " Accounts payable and accrued expenses - related party" in the Companyâ€™s consolidated balance sheets.Â Notes Payable â€“ Related PartyÂ A summary of the Companyâ€™s related party notes payable as of September 30, 2024 and December 31, 2023 is presented below:Â Â Â September 30,2024Â Â December 31,2023Â Â Â Â Â Â Â Â Beginning BalanceÂ $11,283Â Â $10,912Â Payments Â Â -Â Â Â -Â Foreign currency translationÂ Â 85Â Â Â 371Â Ending BalanceÂ $11,368Â Â $11,283Â Â Dimitrios GoulielmosÂ Dimitris Goulielmos was the Companyâ€™s former CEO and a Director of the Company. Â Â On

November 21, 2014, the Company entered into an agreement with Dimitrios Goulielmos, as amended on November 4, 2016. Pursuant to the amendment, this loan has no maturity date and is non-interest bearing. As of September 30, 2024 and December 31, 2023, the Company had a principal balance of â‚¬10,200 ($11,368) and â‚¬10,200 ($11,283), respectively.Â The above balances are adjusted for the foreign currency rate as of the balance sheet date. For the nine months ended September 30, 2024, the Company recorded a foreign currency translation loss of $85.Â Loans Payable â€“ Related Party Â A summary of the Companyâ€™s related party loans payable as of September 30, 2024 and December 31, 2023 is presented below:Â Â Â September 30,2024Â Â December 31,2023Â Â Â Â Â Â Â Â Beginning balanceÂ $13,257Â Â $12,821Â ProceedsÂ Â 18,344Â Â Â -Â Payments Â Â (8,918)Â Â -Â Foreign currency translationÂ Â (1,525)Â Â 436Â Ending balanceÂ $21,158Â Â $13,257Â Grigorios SiokasÂ From time to time, Grigorios Siokas loans the Company funds in the form of non-interest bearing, no-term loans. As of September 30, 2024, the Company had an outstanding principal balance under these loans of $21,158 in loans payable to Grigorios Siokas. As of December 31, 2023, the Company had an outstanding principal balance of $13,257 related to this payable.Â The above balances are adjusted for the foreign currency rate as of the balance sheet date. For the nine months ended September 30, 2024, the Company recorded a gain of $1,525.Â Except as set forth above, we have not entered into any material transactions with any director, executive officer, and promoter, beneficial owner of five percent or more of our common stock, or family members of such persons. X - ReferencesNo definition available. + Details Name: us-gaap_RelatedPartyTransactionsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for related party transactions. Examples of related party transactions include transactions between (a) a parent company and its subsidiary; (b) subsidiaries of a common parent; (c) and entity and its principal owners; and (d) affiliates. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-5Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-6Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 235 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477968/946-235-50-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 235 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477968/946-235-50-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 850 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483326/850-10-50-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(2)(g)(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(2)(c)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(2)(e)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 850 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/850/tableOfContentReference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 850 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483326/850-10-50-6Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 850 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483326/850-10-50-1Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 850 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483326/850-10-50-1 + Details Name: us-gaap_RelatedPartyTransactionsDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 27 R16.htm IDEA: XBRL DOCUMENT v3.24.3 LINES OF CREDIT 9 Months Ended Sep. 30, 2024 LINES OF CREDIT Â LINES OF CREDIT NOTE 10 â€“ LINES OF CREDITÂ A summary of the Companyâ€™s lines of credit as of September 30, 2024 and December 31, 2023, is presented below:Â Â Â September 30,2024Â Â December 31,2023Â NationalÂ $3,011,102Â Â $3,918,523Â AlphaÂ Â 1,030,943Â Â Â 1,130,140Â PancretaÂ Â 1,560,803Â Â Â 1,122,210Â EFGÂ Â 386,577Â Â Â 459,400Â Ending balanceÂ $5,989,425Â Â $6,630,273Â Â The Company has three lines of credit with the National Bank of Greece, which are renewed annually. The three lines have interest rates of 6.00% (the "National Bank LOC"), 3.6% (the "COSME 2 Facility"), and 3.6% plus the six-month Euribor rate and any contributions currently in force by law on certain lines of credit (the "COSME 1 Facility").Â The maximum borrowing allowed for the 6% line of credit was $3,315,638 and $3,290,945 as of September 30, 2024 and December 31, 2023, respectively. The outstanding balance of the facility was $2,102,765 and $2,829,828, as of September 30, 2024 and December 31, 2023, respectively.Â The cumulative maximum borrowing allowed for the COSME 1 Facility and COSME 2 Facility (collectively, the "Facilities") was $1,114,500 and $1,106,200 as of September 30, 2024 and December 31, 2023, respectively. The outstanding balance of the Facilities was $943,466 and $1,099,255 as of September 30, 2024 and December 31, 2023, respectively.Â Â The Company maintains a line of credit with Alpha Bank of Greece ("Alpha LOC"), which is renewed annually and has a current interest rate of 6.00%. The maximum borrowing allowed was $1,114,500 and $1,106,200 as of September 30, 2024 and December 31, 2023, respectively. The outstanding balance of the Alpha LOC was $1,030,944 and $1,130,141, as of September 30, 2024 and December 31, 2023, respectively.Â The Company holds a line of credit with Pancreta Bank ("Pancreta LOC"), which is renewed annually and has a current interest rate of 4.10%. The maximum borrowing allowed as of September 30, 2024 and December 31, 2023 was $1,549,155 and $1,537,618, respectively. The outstanding balance of the Pancreta LOC as of September 30, 2024 and December 31, 2023 was $1,560,802 and $1,122,210, respectively. Â The Company maintains a line of credit with EGF ("EGF LOC"), which is renewed annually and has a current interest rate of 4.49% plus 3-month Euribor. The maximum borrowing allowed as of September 30, 2024 and December 31, 2023 was $445,800 and $459,400, respectively. The outstanding balance of the EGF LOC as of September 30, 2024 and December 31, 2023 was $386,577 and $459,400, respectively.Under the aforementioned line of credit agreements, the Company is required to maintain certain financial ratios and covenants. As of September 30, 2024, and December 31, 2023, the Company was in compliance with these ratios and covenants. Â All lines of credit are guaranteed by customer receivable checks, which are a type of factoring in which postponed customer checks are assigned by the Company to the bank, in order to be financed at an agreed upon rate. Â Interest expense on the Companyâ€™s outstanding lines of credit balances for the three and nine months ended September 30, 2024 and 2023, was $89,868 and $37,536, and 275,246 and $204,654, respectively. X - ReferencesNo definition available. + Details Name: abcd_LineOfCreditFacilitiesDisclosureTextBlock Namespace Prefix: abcd_ Data Type: nonnum:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_LineOfCreditFacilityAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 28 R17.htm IDEA: XBRL DOCUMENT v3.24.3 NOTES PAYABLE 9 Months Ended Sep. 30, 2024 NOTES PAYABLE Â NOTES PAYABLE NOTE 11 â€“ NOTES PAYABLEÂ A summary of the Companyâ€™s third-party debt as of and for the nineÂ months ended September 30, 2024, and the year ended December 31, 2023 is presented below:Â September 30, 2024Â Trade Facility Â Â Third PartyÂ Â COVID LoansÂ Â TotalÂ Beginning balance, December 31, 2023Â $1,908,195Â Â $2,511,148Â Â $186,884Â Â $4,606,227Â ProceedsÂ Â -Â Â Â 445,800Â Â Â -Â Â Â Â 445,800Â PaymentsÂ Â (334,350)Â Â (481,254)Â Â (19,073)Â Â (834,677)Conversion of debtÂ Â -Â Â Â -Â Â Â -Â Â Â -Â Recapitalized upon debt modification Â Â -Â Â Â -Â Â Â -Â Â Â -Â Accretion of debt and debt discountÂ Â -Â Â Â -Â Â Â -Â Â Â -Â Foreign currency translationÂ Â 14,318Â Â Â 32,613Â Â Â 3,691Â Â Â 50,622Â Ending balance, September 30, 2024Â Â 1,588,163Â Â Â 2,508,307Â Â Â 171,502Â Â Â 4,267,972Â Notes payable - long-termÂ Â (1,086,638)Â Â (1,416,802)Â Â (142,183)Â Â (2,645,623)Notes payable - short-termÂ $501,525Â Â $1,091,505Â Â $29,319Â Â Â 1,622,349Â Â December 31, 2023Â Trade Facility Â Â Third PartyÂ Â COVID LoansÂ Â TotalÂ Beginning balance, December 31, 2022Â $3,305,532Â Â $1,505,078Â Â $207,377Â Â $5,017,987Â ProceedsÂ Â -Â Â Â 1,082,231Â Â Â -Â Â Â 1,082,231Â PaymentsÂ Â (1,155,310)Â Â (415,557)Â Â (27,027)Â Â (1,597,894)Oher additionsÂ Â -Â Â Â 317,880Â Â Â -Â Â Â 317,880Â Debt forgivenessÂ Â (306,637)Â Â -Â Â Â -Â Â Â (306,637)Foreign currency translationÂ Â 64,610Â Â Â 21,516Â Â Â 6,534Â Â Â 92,660Â Ending balance, December 31, 2023Â Â 1,908,195Â Â Â 2,511,148Â Â Â 186,884Â Â Â 4,606,227Â Notes payable â€“ long-termÂ Â (1,327,440)Â Â (1,549,768)Â Â (158,133)Â Â (3,035,341)Notes payable - short-termÂ $580,755Â Â $961,380Â Â $28,751Â Â $1,570,886Â Â Our outstanding debt as of September 30, 2024Â is repayable as follows:Â Â September 30,2024Â 2025Â $1,622,349Â 2026Â Â 1,717,738Â 2027Â Â 420,633Â 2028 Â Â 353,961Â 2029 and thereafterÂ Â 153,291Â Total debtÂ Â 4,267,972Â Less: notes payable - current portionÂ Â (1,622,349)Notes payable - long term portionÂ $2,645,623Â Trade Facility Agreements Â On May 12, 2017, SkyPharm entered into a Trade Finance Facility Agreement (the â€œTFFâ€) with Synthesis Structured Commodity Trade Finance Limited (the â€œLenderâ€) as amended on November 16, 2017, and May 16, 2018. Â On October 17, 2018, the Company entered into a further amended agreement with Synthesis whereby the current balance on the TFF as of October 1, 2018, which was â‚¬4,866,910 ($5,629,555) and related accrued interest of â‚¬453,094 ($524,094) would be split into two principal balances of Euro â‚¬2,000,000 ($2,316,000), (the "EURO Loan") and USD $4,000,000 (the "USD Loan"). Interest on both the EURO Loan and USD Loan commenced on October 1, 2018, at 6% per annum plus one-month Euribor (3.90% as of December 31, 2023), and 6% plus one-month LIBOR (fully paid as of December 31, 2023), respectively. Â On December 30, 2020, the Company transferred the EURO Loan to a new third-party lender. The terms remained the same except interest accrues at 5.5% per annum plus one-month Euribor (3.87% as of December 31, 2023). The principal was scheduled to be repaid in a total of five quarterly installments beginning October 31, 2021 of â‚¬50,000Â ($54,600) each with a final repayment of â‚¬1,800,000 ($1,965,600) Euro payable on October 31, 2022.Â On March 3, 2022, the Company entered into a modification agreement to extend the maturity date to January 10, 2023 and payments under the USD Loan. During June 2022, the Company agreed with the Lender to postpone the repayment of an installment of $500,000 due on June 30, 2022 (based on the modification agreement signed on March 3, 2022) until January 2023. During September 2022, the Company entered into an agreement with the Lender to postpone the repayment of the outstanding balance on the USD Loan of $3,950,000, plus unpaid accrued interest until January 2023. The Company capitalized fees paid upon modification of â‚¬200,000 ($221,060) that are being amortized over the life of the loan. The Company incurred non-cash interest expense of $200,000 during the year ended December 31, 2022 concerning the above capitalized fees.Â On December 22, 2022, SkyPharm signed an agreement for the extension of the payments and an increase in interest rate due under the EURO Loan that was extended to be repaid with a balloon payment now due on October 31, 2025. This extension was agreed upon in writing on December 22, 2022, with a retroactive modification date to October 31, 2022 (the original maturity date).Â Â As of December 31, 2023 the Company had an outstanding principal balance of â‚¬1,725,000 ($1,908,195), of which $1,327,440 is classified as ''Notes payable - long term portion" on the consolidated balance sheets. As of December 31, 2023, the Company had accrued $161,274 in interest expense related to these agreements. Â The Company repaid â‚¬300,000 ($334,350) of the EURO Loan during the nine months ended September 30, 2024. As of September 30, 2024, the Company had an outstanding principal balance of â‚¬1,425,000 ($1,588,163), of which $1,086,638 is classified as ''Notes payable - long term portion" on the consolidated balance sheets. For the three and nine months ended September 30, 2024, the Company had accrued $29,365 and $110,170, respectively, in interest expense related to these agreements. Â June 23, 2020 Debt AgreementÂ On June 23, 2020, the Companyâ€™s subsidiary, Cosmofarm, entered into an agreement with the National Bank of Greece S.A. (the â€œBankâ€) to borrow a maximum of â‚¬500,000 ($611,500).Â The note has a maturity date of sixty (60) months from the date of the first disbursement, which includes a grace period of nine months. The total amount of the initial proceeds was received in 3 equal monthly installments. The note is interest bearing from the date of receipt and is payable every three months at an interest rate of 3.06% plus 3-month Euribor (3.47% as of September 30, 2024). The outstanding balance was â‚¬117,647 ($131,118) and â‚¬205,882 ($227,747) as of September 30, 2024 and December 31, 2023, respectively, of which $0 and $97,606 was classified as â€œNotes payable - long-term portionâ€ on theÂ accompanying condensed consolidated balance sheets. During the nine months ended September 30, 2024, the Company repaid â‚¬88,235 ($98,338) of the principal balance.June 24, 2020 Debt AgreementÂ On June 24, 2020, the Companyâ€™s subsidiary, Decahedron, received a loan Â£50,000 ($68,310) from the United Kingdom government. The loan has a ten-year maturity and bears interest at a rate of 2.5% per annum beginning 12-months after the initial disbursement, which was on July 10, 2020. The Company may prepay this loan without penalty at any time. As of December 31, 2023, the principal balance was Â£40,858 ($52,066). As of September 30, 2024, the principal balance was Â£38,320 ($51,345). Â November 19, 2020 Debt AgreementÂ On November 19, 2020, the Company entered into an agreement with a third-party lender in the principal amount of â‚¬500,000 ($611,500). The note matures on November 18, 2025 and bears an annual interest rate, based on a 360-day year, of 3% plus 0.6% plus 6-month Euribor when Euribor is positive (3.35% as of September 30, 2024). The principal is to be repaid in 18 quarterly installments of â‚¬27,778 ($30,333).Â During the nine months ended September 30, 2024, the Company repaid â‚¬88,333 ($92,875) of the principal. As of September 30, 2024 and December 31, 2023, the Company has accrued interest of â‚¬5,434 ($6,057) and â‚¬11,191 ($12,379) related to this note and a principal balance of â‚¬138,889 ($154,792) and â‚¬222,222 ($245,822), of which $30,958 and $122,911 is classified as "Notes payable - long term portion" on the accompanying condensed consolidated balance sheets.Â July 30, 2021 Debt AgreementÂ On July 30, 2021, the Company entered into an agreement with a third-party lender in the principal amount of â‚¬500,000 ($578,850). The note matures on August 5, 2026 and bears an annual interest rate that applies to 60% of the principal of the note that is based on a 365-day year, of 5.84% plus 3-month Euribor when Euribor is positive (3.47% as of September 30, 2024). Pursuant to the terms of the agreement, there is a nine-month grace period for principal repayment during which interest is accrued. The principal is to be repaid in 18 quarterly installments of â‚¬27,778 commencing three months from the end of the grace period. During the nine months ended September 30, 2024, the Company repaid â‚¬81,891 ($91,267) of the principal. As of September 30, 2024 and December 31, 2023, the Company had accrued interest of â‚¬15,328 ($17,083) and â‚¬10,905 ($12,063), respectively, and principal of â‚¬262,662 ($281,338) and â‚¬235,009 ($261,918), respectively, of which $134,929 and $227,065 is classified as â€œNotes payable - long term portionâ€ on the accompanying condensed consolidated balance sheets.Â June 9, 2022 Debt AgreementÂ On June 9, 2022 the Company entered into an agreement with a third-party lender in the principal amount of â‚¬320,000 ($335,008), the â€œNoteâ€. The Note matures on June 16, 2027 and bears an annual interest rate of 3.89% plus an additional rate of 0.60%, plus the 3-month Euribor (3.47% as of September 30, 2024). Pursuant to the agreement, there is a twelve-month grace period for principal repayment during which interest is accrued. The principal is to be repaid in 16 equal quarterly installments of â‚¬20,000 commencing on June 30, 2023. During the nine months ended September 30, 2024, the Company repaid â‚¬60,000 ($66,870) of the principal. As of September 30, 2024 and December 31, 2023, the Company has accrued interest of â‚¬4,673 ($5,208) and â‚¬11,043 ($12,215), respectively, and an outstanding balance of â‚¬200,000 ($222,900) and â‚¬260,000 ($287,612) of which $133,740 and $204,322, respectively, is classified as â€œNotes payable - long term portionâ€ on the accompanying condensed consolidated balance sheets.Â July 14, 2023 Debt AgreementÂ On July 14, 2023 the Company entered into an agreement with a third-party lender in the principal amount of â‚¬1,000,000 ($1,123,700), the â€œNoteâ€. The Note matures on July 31, 2028 and bears an annual interest rate of 2.46% plus the 3-month Euribor (3.47% as of September 30, 2024). Pursuant to the agreement, there is a nine-month grace period for interest and principal repayment. The principal is to be repaid in 18 equal quarterly installments of â‚¬55,556 commencing on May 2, 2024. During the nine months ended September 30, 2024, the Company repaid â‚¬108,633 ($58,179) of the principal. As of September 30, 2024, and December 31, 2023, the Company has accrued interest of â‚¬7,845 ($8,743) and â‚¬19,820 ($21,925), respectively. As of September 30, 2024, and December 31, 2023 the Company an outstanding balance of â‚¬869,067 ($968,575) and â‚¬977,700 ($1,081,532), of which $720,908 and $897,165, respectively, is classified as â€œNotes payable - long term portionâ€ on the accompanying condensed consolidated balance sheets.Â July 29, 2024 Debt AgreementÂ On July 29, 2024 the Company entered into an agreement with a third-party lender in the principal amount of â‚¬400,000 ($432,760), the â€œNoteâ€. The Note matures on July 31, 2029 and bears an annual interest rate of 2.58% plus the 3-month Euribor (3.47% as of September 30, 2024). Pursuant to the agreement, there is a six-month grace period for principal and interest repayment. The principal is to be repaid in 18 equal quarterly installments of â‚¬22,222 commencing on April 30, 2025. During the nine months ended September 30, 2024, the Company repaid no principal and had not accrued any interest. As of September 30, 2024, and December 31, 2023 the Company an outstanding balance of â‚¬400,000 ($445,800) and â‚¬0 ($0), of which $396,367 and $0, respectively, is classified as â€œNotes payable - long term portionâ€ on the accompanying condensed consolidated balance sheets.COVID-19 LoansÂ On May 12, 2020, the Companyâ€™s subsidiary, SkyPharm, was granted and on May 22, 2020 received a â‚¬300,000 ($366,900) loan from the Greek government. The loan will be repaid in 40 equal monthly installments beginning on July 29, 2022. As a condition to the loan, the Company was required to retain the same number of employees until October 31, 2020. As of December 31, 2023, the principal balance was

$134,818. During the nine months ended September 30, 2024, the Company repaid â‚¬14,063 ($15,673) of the principal balance. The outstanding balance as of September 30, 2024 is â‚¬107,813 ($120,157) of which $99,260, is classified as â€œNotes payable - long term portionâ€ on the accompanying condensed consolidated balance sheet.Â Cloudscreen Promissory NoteÂ On January 23, 2024 the Company entered into an agreement with a third-party in the principal amount of â‚¬300,000 ($324,870), the â€œPromissory Noteâ€. The Promissory Note matures on March 25, 2025 and is interest free. This Note is being given in connection with the Closing of the Asset Purchase, Sale and Transfer Agreement dated as of October 9, 2023 and as amended from time to time pursuant to which the Company agreed to purchase from the third-party a drug repurposing Artificial Intelligence â€œAIâ€ powered platform known as â€œCloudscreenÂ®â€ (refer to Note 2, section â€œAcquisition accountingâ€). The principal is to be repaid in 15 equal monthly installments of â‚¬20,000 commencing on January 25, 2024. During the 9 months ended September 30, 2024, the Company repaid â‚¬10,000 ($10,830) of the principal and recorded a foreign currency loss of $16,155. As of September 30, 2024, and December 31, 2023 the Company had an outstanding balance of $323,205 and $317,880 of which $0 and $0, respectively, is classified as â€œNotes payable - long term portionâ€ on the accompanying condensed consolidated balance sheets.Â Distribution and Equity AgreementÂ As discussed in Note 3 above, the Company entered into a Distribution and Equity Acquisition Agreement with Marathon. The Company was appointed the exclusive distributor of the Products (as defined) initially throughout Europe and on a non-exclusive basis wherever else lawfully permitted. As consideration for its services, Company received: (a) a 33 1/3% equity interest or 5 million shares in Marathon as partial consideration for the Companyâ€™s distribution services; and (b) received cash of CAD $2,000,000, subject to repayment in Common Shares of the Company if it fails to meet certain performance milestones. The Company is entitled to receive an additional CAD $2,750,000 upon the Companyâ€™s receipt of gross sales of CAD $6,500,000 and an additional CAD $2,750,000 upon receipt of gross sales of CAD $13,000,000. Â As discussed in Note 3, the Company attributed no value to the shares received in Marathon pursuant to (a) above. In relation to the CAD $2 million cash received noted in (b) above, the Company accounted for its obligation to issue a variable number of the Companyâ€™s Common Shares as Share-settled debt obligation in accordance with ASC 480 measured at fair value or the settlement amount of $1,554,590 (CAD $2 million). If settlement had occurred on December 31, 2022, the Company would have been required to issue 420,471 common shares to settle its debt obligation. The Company could be obligated to potentially issue an unlimited number of common shares to settle its Share-settled debt obligation. On March 20, 2023, the Companyâ€™s legal counsel provided notice to Marathon Global Inc, that Cosmos terminated the Equity agreement dated on March 19, 2018 pursuant to Section 3.2 and that termination is effective thirty days from the date of the letter.Â None of the above loans were made by any related parties. X - ReferencesNo definition available. + Details Name: us-gaap_DebtDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for information about short-term and long-term debt arrangements, which includes amounts of borrowings under each line of credit, note payable, commercial paper issue, bonds indenture, debenture issue, own-share lending arrangements and any other contractual agreement to repay funds, and about the underlying arrangements, rationale for a classification as long-term, including repayment terms, interest rates, collateral provided, restrictions on use of assets and activities, whether or not in compliance with debt covenants, and other matters important to users of the financial statements, such as the effects of refinancing and noncompliance with debt covenants. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481544/470-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481544/470-10-50-6Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 405 -SubTopic 40 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477092/405-40-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 405 -SubTopic 40 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477092/405-40-50-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 405 -SubTopic 40 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477092/405-40-50-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 405 -SubTopic 40 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477092/405-40-50-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 405 -SubTopic 40 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477092/405-40-50-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(c)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 10: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 470 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/470/tableOfContentReference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482925/835-30-45-2Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1C -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1CReference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1C -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1CReference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1C -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1CReference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1I -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1IReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1I -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1IReference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1I -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1I + Details Name: us-gaap_DebtDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 29 R18.htm IDEA: XBRL DOCUMENT v3.24.3 LEASES 9 Months Ended Sep. 30, 2024 LEASES Â LEASES NOTE 12 â€“ LEASESÂ The Company has various operating and finance lease agreements with terms up to 10 years, for various types of property and equipment (such as office space and vehicles) etc. Some leases include options to purchase, terminate or extend for one or more years. These options are included in the lease term when it is reasonably certain that the option will be exercised. Leases with an initial term of 12 months or less are not recorded on the balance sheet; we recognize lease expense for these leases on a straight-line basis over the lease term.Â Operating LeasesÂ The Companyâ€™s weighted-average remaining lease term relating to its operating leases is 4.08 years, with a weighted-average discount rate of 6.74%. Â The following table presents information about the amount, timing and uncertainty of cash flows arising from the Companyâ€™s operating leases as of September 30, 2024:Â Maturity of Operating Lease LiabilityÂ Â Â 2024Â Â 82,319Â 2025Â Â 243,175Â 2026Â Â 179,151Â 2027 and thereafterÂ Â 300,301Â Total undiscounted operating lease paymentsÂ $804,946Â Less: Imputed interestÂ Â (95,366)Present value of operating lease liabilitiesÂ $709,580Â Â The Company incurred lease expense, due to amortization of operating lease right-of-use assets, ofÂ $76,229 and $50,690 and $235,659 and $158,407, which was included in â€œGeneral and administrative expenses,â€ for theÂ three and nine months ended September 30, 2024 and 2023, respectively.Â Â Finance Leases Â The Companyâ€™s weighted-average remaining lease term relating to its finance leases is 1.19 years, with a weighted-average discount rate of 6.74%. Â The following table presents information about the amount, timing and uncertainty of cash flows arising from the Companyâ€™s finance leases as of September 30, 2024:Â Maturity of Lease LiabilityÂ Â Â 2024Â Â 9,039Â 2025Â Â 12,892Â 2026Â Â 3,712Â Total undiscounted finance lease paymentsÂ $25,643Â Less: Imputed interestÂ Â (910)Present value of finance lease liabilitiesÂ $24,733Â The Company had financing cash flows used in finances leases of $9,765 and $41,094 and $27,118 and $118,847 for the three and nine months ended September 30, 2024 and 2023, respectively.Â The Company incurred interest expense on its finance leases of $457 and $6,920 and interest expense of $1,765 and $20,629 which was included in â€œInterest expenseâ€, for the three and nine months ended September 30, 2024 and 2023, respectively. The Company incurred amortization expense on its finance leases of $7,589 and $35,452 and amortization expense of $22,507 and $102,549 which was included in â€œDepreciation and amortization expense,â€ for the three and nine months ended September 30, 2024 and 2023, respectively. X - ReferencesNo definition available. + Details Name: us-gaap_LeasesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for lessee entity's leasing arrangements including, but not limited to, all of the following: (a.) The basis on which contingent rental payments are determined, (b.) The existence and terms of renewal or purchase options and escalation clauses, (c.) Restrictions imposed by lease agreements, such as those concerning dividends, additional debt, and further leasing. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 840 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/840/tableOfContent + Details Name: us-gaap_LeasesOfLesseeDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 30 R19.htm IDEA: XBRL DOCUMENT v3.24.3 OTHER LIABILITIES 9 Months Ended Sep. 30, 2024 OTHER LIABILITIES Â OTHER LIABILITIES NOTE 13 â€“ OTHER LIABILITIESÂ The Companyâ€™s other liabilities include but are not limited to liabilities to local tax authorities, fines and payroll taxes, which comprise the largest portion of the balance as of September 30, 2024. The Companyâ€™s Greek subsidiaries have $1,812,919 in settled tax liabilities payable to the tax authorities in installments and $1,799,431 in payroll and other tax related current liabilities. Moreover, we have recorded a provision relating to the unaudited tax years of our subsidiary SkyPharm SA, of $644,779 and a provision for staff leaving compensation, based on the corresponding actuarial reports, of $411,732. Additionally, we have received prepayments from our customers of $451,575 and recorded accrued sales discounts of $407,725 included in â€œOther current liabilitiesâ€ as of September 30, 2024. We classify the liabilities payable within the twelve months following the balance sheet date in â€œOther current liabilitiesâ€ and the remaining balance is included in â€œOther Liabilitiesâ€. X - ReferencesNo definition available. + Details Name: us-gaap_OtherLiabilitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for other liabilities. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(24)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 405 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/405/tableOfContent + Details Name: us-gaap_OtherLiabilitiesDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 31 R20.htm IDEA: XBRL DOCUMENT v3.24.3 COMMITMENTS AND CONTINGENCIES 9 Months Ended Sep. 30, 2024 COMMITMENTS AND CONTINGENCIES Â COMMITMENTS AND CONTINGENCIES NOTE 14 â€“ COMMITMENTS AND CONTINGENCIESÂ Legal MattersÂ From time to time, the Company may be involved in litigation relating to claims arising out of the Companyâ€™s operations in the normal course of business. As of September 30, 2024, the following litigations were pending. None of the below is expected to have a material financial or operational impact. Â On July 22, 2015, the National Medicines Agency approved the license of wholesale sale of pharmaceutical products under the name SkyPharm SA with set validity at five years and an expiration date of July 22, 2020. Subsequently, SkyPharm on June 15, 2020, legally and timely submitted the application for renewal of the wholesale license of pharmaceutical products to the National Medicines Agency. The National Medicines Agency did not respond, therefore the Company asked for an immediate decision on the renewal. Two months after the filing of the no. 3459 / 15.01.2021 letter and almost nine months after the no. 627615.06.2020 Company application for the renewal, the National Medicines Agency replied by rejecting the renewal request on March 9, 2021 (ref. 62769 / 20-25.02.2021). In addition, document No. 127351-16.12.2021 of EOF (Greek National Medicines Organization) to SkyPharm states that after an inspection of EOF at the premises of Doc Pharma, we did not have a wholesale license in violation of article 106 par. 1b and par. 1c of the ministerial decision D.YG3a / GP.32221 / 29-4-2019. The National Medicines Agency imposed a fine of â‚¬15,000 ($16,214) on SkyPharm for the above case, which was included in â€œGeneral and administrative expensesâ€ on the accompany statement of operations and comprehensive loss for the twelve-month ended December 31, 2023.Â There has been a payment request by the Greek court, which relates to a fine arising from Cosmofarmâ€™s tax audit for financial year 2014. The law with no. 483/16.12.2020 was used by the court against Cosmofarm (the â€œdefendantâ€). The defendant appealed against the decision using the law with no.11541/09.03.2021. This appeal was dismissed after 120 days from its submission to the court. Additionally, there had been an obligation for payment of additional tax and fines related to this matter in the amount of â‚¬91,652 ($99,644), which the defendant has already settled. However, the defendant has claimed back the respective amount through appeal. As of September 30, 2024, the trial is still pending.Â On January 25, 2023, a criminal case of dishonored checks against Cosmofarmâ€™s customer Filippou, was heard at the Zâ€™ Three-Member Misdemeanor Court of Athens, which was postponed to November 27, 2023, when the defendant was tried and found guilty.On January 26, 2023, the appeal of the Company against Eleutheria Drakopoulou and decision 1389/2021of the Single-Member Court of First Instance of Athens was heard at the Athens Court of Appeal. The appeal was partially accepted. The Court ordered the return of the fee to the appellants, dismissed the action against the third defendant, Kozaris and accepted the action as regards the first and the second defendants (Kastrantas & Cosmofarm).Â On October 23, 2023, a criminal case of dishonored checks against Cosmofarmâ€™s customer Kafantaris was heard at the Sixth Single-Member Misdemeanor Court of Athens, which was postponed to January 26, 2024, when the defendant was convicted by decision no. 1599/2024.Â In October 2023, the Companyâ€™s subsidiary, Cana Laboratories was approached by an attorney on behalf of two clients which were requesting an amount of â‚¬39,211 as compensation for the value of 34.70 square meters in relation to an urban sprawl with respect to which an Act of Imputation had been issued by the department of Urban Planning. Our legal counselâ€™s response was that CANA was not obliged to accept the compensatory value agreed and suggested exploring out of court settlement. As of today, the clientsâ€™ Attorney at law has not come back with any suggestions.Â Our subsidiary, Cana Laboratories, has two pending lawsuits against Euaggelismos Hospital for a total sum of EUR 526,436 due to unpaid bills. The court date for one of the two lawsuits is set for December 11, 2024, and for the other one has not yet been set. The opinion of our legal advisor is that the collection of the total sum by the Company is almost certain. Â Our subsidiary, Cana Laboratories, has an unasserted claim against Papanikolaou Hospital for a total sum of EUR 89,300 due to unpaid bills, which will be asserted through a lawsuit. The opinion of our legal advisor is that the collection of the sum by the Company is almost certain. Â A lawsuit dated April 5, 2018 against the Companyâ€™s subsidiary Cana Laboratories by a former employee before the Athens court of instance was initially heard on October 12, 2018. The former employee was seeking that the termination of her employment contract to be considered null and void and was requesting compensation for late wages and moral damages. Following numerous appeals, Judgment No. 1192/2024 was issued on September 26, 2023, which as explicitly stated by our legal counsel, requires CANA to rehire the former employee with the threat of a penalty of â‚¬200 for each day of non-compliance. As informed by our legal counsel, in order for the penalty to be effective the former employee should file a new lawsuit against CANA and request to get rehired. In case CANA denies employment, then the penalty should be in effect. As of today, we have not received neither a lawsuit nor any request of employment by the former employee.Â Advisory AgreementsÂ On July 1, 2021, the Company entered into a two-year advisory agreement with a third party (the â€œConsultantâ€) for advisory and consulting services related to the Companyâ€™s intention to become listed on Nasdaq. Peter Goldstein, a then director of the Company is a principal of the Consultant. As consideration for services rendered, and successful Nasdaq listing, the Company paid $100,000. The $100,000 bonus was incurred and settled within 2022. Finally, the Consultant received a total of 10,000 shares of the Companyâ€™s common stock, 2,000 of such shares that have been previously issued pursuant to previous agreements and additional 15,258 shares that were issued on February 2, 2023, based on the amendment

signed on February 1, 2023.Â Â On November 21, 2023, the Company entered into certain consulting agreements with four third-party consultants for the provision of a variety of services such as digital marketing, advisory services relating to target acquisitions and M&As and other additional services as described in the respective agreements. The agreements have a duration from 10 to 18 months and the consultants will solely receive stock consideration for the services rendered. More precisely, they have been awarded a total of 970,000 shares of the Companyâ€™s common stock valued at a total of $999,100 based on the fair value of the Companyâ€™s common stock as of the agreementsâ€™ date. On September 17, 2024 the termination of two out of the four aforementioned consulting agreements was extended and the consultants received additional 440,000 shares as complementary compensation for the extended services to be provided. The additional stock consideration was valued at a total of $501,600 based on the fair value of the Companyâ€™s common stock as of the agreementsâ€™ date.Â On July 1, 2024 the Company entered into a consulting agreement with a third-party consultant for the provision of a variety of services such as preparation of press releases and other publications, relationship management and other additional services as described in the respective agreement. The agreement has a duration of sixteen months and the consultant will solely receive stock consideration for the services rendered. More precisely, they have been awarded a total of 240,000 shares of the Companyâ€™s common stock valued at a total of $264,000 based on the fair value of the Companyâ€™s common stock as of the agreementsâ€™ date.Â The corresponding consulting expense is accrued evenly over the term of the agreements. For the twelve-month period ended December 31, 2023 the Company has recorded $77,250 as stocked based compensation for the above agreements, classified as â€œGeneral and administrative expensesâ€ in the Companyâ€™s consolidated statements of operations and comprehensive loss. For the three and nine months ended September 30, 2024 and 2023 the Company has recorded $264,750 and $728,250 and $0 and $0 as stocked based compensation for the above agreements, classified as â€œGeneral and administrative expensesâ€ in the Companyâ€™s Condensed Consolidated Statements of Operations and Comprehensive Loss.Research and Development AgreementsÂ The Company entered into a Research & Development agreement with Doc Pharma S.A. on May 17, 2021. Under this agreement, Doc Pharma is responsible for the research, development, design, registration, copy rights and licenses of 250 nutritional supplements for the final products called Sky Premium LifeÂ®. More specifically, Doc Pharma is responsible for the product development and the Company had added 105 of such products codes in its portfolio as of December 31, 2023. No additional ones were added within the nine-month period ended September 30, 2024. The licenses purchased by Doc Pharma SA are capitalized and included in â€œGoodwill and intangible assets, netâ€ of the Companyâ€™s Consolidated Balance Sheets as of September 30, 2024. Thus, no relevant R&D expense had been charged to the Companyâ€™s Consolidated Statements of Operations and Comprehensive Loss.Â On June 26, 2022, the Company signed a research and development (â€œR&Dâ€) agreement with a third party, through which the Company assigns to the third party the development of new products and services in the field of health, focusing on the human intestinal microbiome. The project includes two phases. Phase 1 has a 20-month duration and its cost amounts to EUR 758,000 ($838,450) and phase 2, has a 22-month duration and a cost of EUR 820,000 ($907,084). The amount will be due and payable upon completion of the corresponding phases. The Company records the corresponding R&D expense based on the projectâ€™s progress, which is invoiced by the third party in the relevant period. For the nine-month period ended September 30, 2024, the Company has not incurred such costs. X - ReferencesNo definition available. + Details Name: us-gaap_CommitmentsAndContingenciesDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for commitments and contingencies. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 405 -SubTopic 30 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/405-30/tableOfContentReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 440 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482648/440-10-50-4Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 450 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/450/tableOfContentReference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 954 -SubTopic 440 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478522/954-440-50-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 440 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482648/440-10-50-4Reference 6: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 440 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/440/tableOfContent + Details Name: us-gaap_CommitmentsAndContingenciesDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 32 R21.htm IDEA: XBRL DOCUMENT v3.24.3 STOCK OPTIONS AND WARRANTS 9 Months Ended Sep. 30, 2024 STOCK OPTIONS AND WARRANTS Â STOCK OPTIONS AND WARRANTS NOTE 15Â â€“ STOCK OPTIONS AND WARRANTSÂ Omnibus Equity Incentive PlanÂ On September 19, 2022, the Company held a Board of Directors meeting, whereas, the Board of Directors had elected to adopt an Omnibus Equity Incentive Plan (the â€œ2022 Planâ€), that includes reserving 200,000 shares of common stock eligible for issuance under the 2022 Plan to be registered on a Form S-8 Registration Statement with the SEC. The 2022 Plan is designed to enable the flexibility to grant equity awards to the Companyâ€™s officers, employees, non-employee directors and consultants and to ensure that it can continue to grant equity awards to eligible recipients at levels determined to be appropriate by the Board and/or the Compensation Committee. According to the Proxy Statement filed with the SEC on October 20, 2022 the 2022 Plan received final approval by the Companyâ€™s stockholdersÂ at the Annual Meeting of Stockholders held on December 2, 2022.Â On April 3, 2023, the Company approved incentive stock awards for the CFO, certain officers and directors and other employees of the Company. The awards are in the form of restricted stock and will vest in two parts: 50% on October 2, 2023 and 50% on October 2, 2024. A total of 185,000 shares were awarded and a corresponding share-based compensation expense of $109,636 and $326,525 was recorded for the three and nine months ended September 30, 2024, based on the amortization of fair value from the date of issuance of April 3, 2023, through September 30, 2024.Â The equivalent share-based compensation expense for the three and nine months ended September 30, 2023 was $109,636 and $214,505, respectively.Â On August 21, 2023, the Board adopted, subject to stockholder approval, the Cosmos Health Inc. 2023 Omnibus Equity Incentive Plan (the â€œ2023 Planâ€). The 2023 Plan is designed to enable the flexibility to grant equity awards to our officers, employees, non-employee directors and consultants and to ensure that we can continue to grant equity awards to eligible recipients at levels determined to be appropriate by the Board and/or the Compensation Committee. Subject to certain adjustments (as provided in Section 4.2 of the 2023 Plan) and exception (as provided in Section 5.6(b) of the 2023 Plan), the maximum number of shares reserved for issuance under the 2023 Plan (including incentive share options) is 2,500,000 shares. The 2023 Plan was approved by the Companyâ€™s stockholders at the Annual Meeting of Stockholders held on September 18, 2023.Â Â On September 16, 2024 the Companyâ€™s Board of Directors approved incentive stock awards for the CEO, the CFO, certain officers and directors and other key employees of the Company pursuant to the 2023 Plan adopted on August 21, 2023. The awards are in the form of restricted stock and will vest in two parts: 50% on September 16, 2025 and 50% on September 16, 2026. A total of 2,500,000 shares were awarded and a corresponding share-based compensation expense of $48,425 was recorded for the three and nine months ended September 30, 2024, based on the amortization of fair value from the date of issuance of September 16, 2024, through September 30, 2024.Warrant Anti-Dilution Adjustment and Deemed DividendÂ The Companyâ€™s warrants outstanding contain certain anti-dilution adjustments if the Company issues shares of its common stock at a lower price per share than the applicable exercise price of the underlying warrant. If any such dilutive issuance occurs prior to the exercise of such warrant, the exercise price will be adjusted downward to a price equal to the common stock issuance, and the number of warrants that may be purchase upon exercise is increased proportionately so that the aggregate exercise price payable under the warrant shares shall be the same as the aggregate exercise price in effect immediately prior to such adjustment.Â On December 29, 2023, the Company entered into a warrant exchange agreement (the â€œWarrant Exchangeâ€) with an investor to reduce the exercise price of 2,437,063 warrants from $2.75 per share to $1.45 per shares as an inducement to exercise. The Company issued 1,487,000 shares of common stock, held 950,063 shares in escrow until the investorâ€™s beneficial ownership limitation allows for the transfer of the escrow shares, and received gross cash proceeds of 3,533,741. The Company contingently granted 4,874,126 additional warrants to be issued upon shareholder approval, with an exercise price of $1.45 and a term of five years. For the year ended December 31, 2023, the Company recorded a deemed dividend of $7,642 for the inducement to exercise and $7,218,485 for the grant of new warrants. The Company valued (a) the fair value of the warrants immediately before the re-pricing in the amount of $3,603,183, (b) the fair value of the warrants immediately after the re-pricing in the amount of $3,610,825, and (c) recorded the difference as deemed dividend in the amount of $7,642. The warrants were valued using the Black-Scholes option pricing model using the following terms: a) fair value of common stock of $1.49, b) exercise price of $1.45 before re-pricing, c) exercise price of $2.75 after re-pricing, d) terms of 5.07 years and 5.02 years, e) dividend rate of 0%, and f) risk free interest rate of 3.83%. Regarding the valuation of the 4,874,126 new warrants (and the recognition of a deemed dividend of $7,218,485) the following terms were used: a) fair value of common stock of $1.49, b) exercise price of $1.45, d) term of 5 years, e) dividend rate of 0%, and f) risk free interest rate of 3.83%.Â On September 26, 2024, the Company entered into a Warrant Inducement Letter (the â€œLetterâ€) with an investor pursuant to which the Company issued 9,748,252 new warrants (the â€œNew Warrantsâ€) and reduced the exercise price of 4,874,126 warrant shares from $1.45 to $0.8701 to induce exercise and receive gross cash proceeds of $4,240,977 (the â€œOriginal Warrantsâ€). Of the 9,748,252 warrants 4,874,126 of them have a term of 5 years (â€œSeries A Warrantsâ€) and the remaining 4,874,126 have a term of 1.5 years (â€œSeries B Warrantsâ€). The Company issued 2,332,000 shares of common stock, held 2,532,126 shares in escrow until the investorâ€™s beneficial ownership limitation allows for the transfer of the escrow shares. For the period ended September 30, 2024, the Company recorded a deemed dividend of $9,793 for the inducement to exercise and $6,185,231 for the grant of new warrants. The Company valued (a) the fair value of the warrants immediately before the re-pricing in the amount of $4,197,280, (b) the fair value of the warrants immediately after the re-pricing in the amount of $4,207,073, and (c) recorded the difference as deemed dividend in the amount of $9,793. The warrants were valued using the Black-Scholes option pricing model using the following terms: a) fair value of common stock of $0.8701, b) exercise price of $1.45 before re-pricing, c) exercise price of $0.8701 after re-pricing, d) term of 4.26 years, e) dividend rate of 0%, and f) risk free interest rate of 3.55%. Regarding the valuation of the 9,748,252 new warrants (and the recognition of a deemed dividend of $6,185,321) the following terms were used: a) fair value of common stock of $0.8701, b) exercise price of $0.95, d) terms of 5 years for the Series A Warrants and 1.5 years for the Series B Warrants, e) dividend rate of 0%, and f) risk free interest rate of 3.55% for the Series A Warrants and 3.57% for the Series B Warrants.Â As of September 30, 2024, there were 13,432,506 warrants outstanding and 8,558,380 warrants exercisable with 13,419,172 warrants having expiration dates from October 2024 through October 2029 and 13,334 warrants with no expiration date. Â A summary of the Companyâ€™s warrant activity for the nine months ended September 30, 2024 and the year ending December 31, 2023 is as follows:Â Â Â Â Â Â Â Â WeightedÂ Â Â Â Â Â Â Â WeightedÂ Â AverageÂ Â Â Â Â Â Â AverageÂ Â RemainingÂ Â AggregateÂ Â Â Number ofÂ Â ExerciseÂ Â ContractualÂ Â IntrinsicÂ WarrantsÂ SharesÂ Â PriceÂ Â TermÂ Â ValueÂ Balance Outstanding, January 1, 2023Â Â 4,194,236Â Â $8.31Â Â Â 5.04Â Â $2,562,621Â GrantedÂ Â 7,524,933Â Â Â 1.65Â Â Â 5.13Â Â Â -Â ForfeitedÂ Â -Â Â Â -Â Â Â -Â Â Â -Â ExercisedÂ Â (3,152,386)Â Â -Â Â Â -Â Â Â -Â ExpiredÂ Â (5,307)Â Â -Â Â Â -Â Â Â -Â Balance Outstanding, December 31, 2023Â Â 8,561,476Â Â $3.91Â Â Â 4.64Â Â $18,801Â GrantedÂ Â 9,748,252Â Â Â 0.95Â Â Â 3.24Â Â Â -Â ForfeitedÂ Â -Â Â Â -Â Â Â -Â Â Â -Â ExercisedÂ Â (4,874,126)Â Â -Â Â Â -Â Â Â -Â ExpiredÂ Â (3,096)Â Â -Â Â Â -Â Â Â -Â Balance Outstanding, September 30, 2024Â Â 13,432,506Â Â $2.64Â Â Â 3.28Â Â $11,681Â Â Â Â Â Â Â Â -Â Â Â -Â Â Â -Â Exercisable, September 30, 2024Â Â 13,432,506Â Â $2.64Â Â Â 3.28Â Â $11,681Â X - ReferencesNo definition available. + Details Name: abcd_StockOptionsAndWarrantsAbstract Namespace Prefix: abcd_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_StockOptionsAndWarrantsDisclouserTextBlock Namespace Prefix: abcd_ Data Type: nonnum:textBlockItemType Balance Type: na Period Type: duration XML 33 R22.htm IDEA: XBRL DOCUMENT v3.24.3 DISAGGREGATION OF REVENUE 9 Months Ended Sep. 30, 2024 DISAGGREGATION OF REVENUE Â DISAGGREGATION OF REVENUE NOTE 16 â€“ DISAGGREGATION OF REVENUE Â ASC 606-10-50-5 requires that entities disclose disaggregated revenue information in categories (such as type of good or service, geography, market, type of contract, etc.). ASC 606-10-55-89 explains that the extent to which an entityâ€™s revenue is disaggregated depends on the facts and circumstances that pertain to the entityâ€™s contracts with customers and that some entities may need to use more than one type of category to meet the objective for disaggregating revenue.The Company disaggregates revenue by country to depict the nature and economic characteristics affecting revenue. Â The following table presents our revenue disaggregated by country for the three months ended:Â CountryÂ September 30,2024Â Â September 30,2023Â CroatiaÂ $107Â Â Â Â 14,159Â CyprusÂ Â 16,519Â Â Â 72,754Â BulgariaÂ Â 25,507Â Â Â -Â GreeceÂ Â 12,247,597Â Â Â Â 12,544,643Â USAÂ Â -Â Â Â 210Â IrelandÂ Â -Â Â Â 1,417Â UKÂ Â 121,318Â Â Â 190,614Â TotalÂ $12,411,048Â Â $12,823,797Â Â The following table presents our revenue disaggregated by country for the nine months ended:Â CountryÂ September 30,2024Â Â September 30,2023Â CroatiaÂ $19,370Â Â Â 14,159Â CyprusÂ Â 89,064Â Â Â 141,402Â BulgariaÂ Â 43,849Â Â Â -Â GreeceÂ Â 39,385,730Â Â Â 36,041,012Â USAÂ Â -Â Â Â 504Â IrelandÂ Â -Â Â Â 1,417Â UKÂ Â 664,225Â Â Â 1,338,509Â TotalÂ $40,202,238Â Â $37,537,003Â X - ReferencesNo definition available. + Details Name: abcd_DisaggregationOfRevenueDisclosureTextBlock Namespace Prefix: abcd_ Data Type: nonnum:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_RevenueFromContractWithCustomerAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 34 R23.htm IDEA: XBRL DOCUMENT v3.24.3 SUBSEQUENT EVENTS 9 Months Ended Sep. 30, 2024 SUBSEQUENT EVENTS Â SUBSEQUENT EVENTS NOTE 17 â€“ SUBSEQUENT EVENTSÂ On November 6, 2024, the Company received a non-compliance letter from Nasdaq for its failure to maintain a minimum bid price of 1.00 per share for thirty consecutive business days in accordance with Nasdaq Listing Rule 5550(a)(2). The Company has one hundred eighty calendar days from November 6, 2024, to regain compliance by the closing bid price of the Companyâ€™s common stock being at least $1.00 per share for ten consecutive business days. In the event the Company cannot otherwise regain compliance with the listing rule, it intends to effect a reverse stock split to regain compliance. X - ReferencesNo definition available. + Details Name: us-gaap_SubsequentEventsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for significant events or transactions that occurred after the balance sheet date through the date the financial statements were issued or the date the financial statements were available to be issued. Examples include: the sale of a capital stock issue, purchase of a business, settlement of litigation, catastrophic loss, significant foreign exchange rate changes, loans to insiders or affiliates, and transactions not in the ordinary course of business. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 855 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/855/tableOfContentReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 855 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483399/855-10-50-2 + Details Name: us-gaap_SubsequentEventsTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 35 R24.htm IDEA: XBRL DOCUMENT v3.24.3 ORGANIZATION AND NATURE OF BUSINESS (Policies) 9 Months Ended Sep. 30, 2024 ORGANIZATION AND NATURE OF BUSINESS Â Acquisition Accounting CloudscreenÂ On January 23, 2024, the Company completed the acquisition of Cloudscreen, a cutting-edge Artificial Intelligence (AI) powered platform. The acquisition is pursuant to the purchase agreement announced on October 11, 2023. Cloudscreen is a multimodal platform specialized in drug repurposing, a process that involves uncovering new target proteins or indications for existing drugs for use in treating different diseases. The total purchase price amounted to $637,080 and consisted of 280,000 shares of common stock with a fair value of $319,200 and an amount of $317,880 to be settled in cash during 2024 based on the Promissory Note signed on October 10, 2023. The Company accounted for the acquisition as an asset acquisition in accordance with Accounting Standards Codification (â€œASCâ€) Topic 805, Business Combinations, (â€œASC 805â€) and recorded $637,080 as an intangible asset related to the technology platform acquired.Â ZipDoctorÂ On April 3, 2023, the Company completed the acquisition of ZipDoctor Inc. (â€œZipDoctorâ€), aÂ telehealth company for a total sum of $150,000 in cash and $8,788 in fees. The Company accounted for the acquisition as an asset acquisition in accordance with Accounting Standards Codification (â€œASCâ€) Topic 805, Business Combinations, (â€œASC 805â€) and recorded $158,788 as an intangible asset related to the technology platform acquired.BikasÂ On June 15, 2023, Cosmos Health Inc. entered into an Assignment and Assumption Agreement (the â€œAgreementâ€) with Ioannis Bikas O.E., a Greek Company (â€œBikasâ€). Bikas is owner of a pharmaceutical distribution network in Greece and agreed to sell to the Company their distribution network and customer base. The purchase price of the network was â‚¬100,000 ($109,330)Â in cash, and â‚¬300,000 ($316,081)Â in the Companyâ€™s common stock. The Company issued 99,710 shares of common stock related to the acquisition of the customer base, based on the fair value of the stock on the acquisition date. The Company accounted for the acquisition as an asset acquisition in accordance with ASC 805 and recorded $425,411 as an intangible asset related to the customer base acquired.Â Buildings AcquisitionsÂ On April 24, 2023,

the Company purchased a building for a total sum of $1,054,872 in cash.Â The Company accounted for the acquisition as an asset acquisition in accordance with ASC 805 and recorded the cost of the building as â€œProperty, plant and equipmentâ€ on the consolidated balance sheets.Â On January 6, 2023, the Company agreed to purchase land and building located in Montreal, Canada from a third-party vendor. The total purchase price amounts to $3,950,000 and the closing date of the agreement based on the amendment signed on July 19, 2023, is December 31, 2023. As of September 30, 2024, the Company has made no additional prepayments concerning this building. The closing date of the agreement has been extended to December 31, 2024.Â Cana Â On June 30, 2023, the Company acquired Cana Laboratories Holdings (Cyprus) Limited (â€œCanaâ€), which wholly owned an operating subsidiary, Pharmaceutical Laboratories Cana S.A. (â€œCana SAâ€) for â‚¬800,000 ($873,600) in cash and 46,377 shares of common stock, with fair value of $138,667 as of the date of acquisition. Moreover, on February 28, 2023, the Company had signed a Secured Promissory Note with Cana, whereby Cana borrowed the sum of â‚¬4,100,000 ($4,457,520), included in the total consideration of $5,469,787. The Company accounted for the acquisition as a business acquisition in accordance with ASC 805. The fair value of Cana assets acquired, and liabilities assumed was based upon managementâ€™s estimates assisted by an independent third-party valuation firm. The fixed assets of Cana (which included land, building & machinery) were valued as of December 31, 2022 and the Company believes that nothing has materially changed between such date and the acquisition date (June 30, 2023). The following table summarizes the preliminary allocation of purchase price of the acquisition:Â Consideration Â Â Â CashÂ $5,331,120Â Fair value of common stock issuedÂ Â 138,667Â Fair value of total consideration transferredÂ $5,469,787Â Â Â Â Â Â Recognized amounts of identifiable assets acquiredÂ Â Â Â Financial assetsÂ $1,796,911Â InventoryÂ Â 297,340Â Property, plant and equipmentÂ Â 7,488,818Â Identifiable intangible assetsÂ Â 562,200Â Financial liabilitiesÂ Â (3,235,233)Total identifiable net assetsÂ $6,910,036Â Â Â Â Â Â Bargain purchase gainÂ $1,440,249Â Â Revenue for the 9 - month period ended September 30, 2024Â $549,567Â LossÂ for the 9 - month period ended September 30, 2024Â $(1,674,785)During the prior year period, Cana had minimal operations as it was in financial difficulties and seeking for an investor. Basis of Financial Statement Presentation The accompanying unaudited condensed consolidated financial statements have been prepared in accordance with U.S. GAAP. Principles of Consolidation Our consolidated accounts include our accounts and the accounts of our wholly owned subsidiaries, SkyPharm S.A., Decahedron Ltd., Cosmofarm S.A., Cana Laboratories Holdings (Cyprus) Limited and ZipDoctor Inc. The Groupâ€™s financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (â€œUS GAAPâ€). The consolidated financial statements reflect the consolidation of all entities in which the Company has control, as determined by the ability to direct the activities that significantly affect the entitiesâ€™ economic performance. All significant intercompany balances and transactions have been eliminated. Transactions in and Translations of Foreign Currency The functional currency for the Greek subsidiaries of the Company (CANA Laboratories, Cosmofarm S.A. and SkyPharm SA) is Euro (â‚¬) and for the UK subsidiary (Decahedron Ltd) is GBP (Â£). ZipDoctor Inc. is a U.S. based entity. As a result, the financial statements of the subsidiaries (except for ZipDoctor Inc.) have been translated from the local currency into U.S. dollars using (i) year-end exchange rates for balance sheet accounts, and (ii) average exchange rates for the reporting period for all income statements accounts. Foreign currency translations gains and losses are reported as a separate component of the condensed consolidated statements of changes in stockholdersâ€™ equity and mezzanine equity. Use of Estimates The preparation of the consolidated financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. The Effects of War in the Ukraine On February 24, 2022, Russian forces launched significant military action against Ukraine. There continues to be sustained conflict and disruption in the region, which is expected to endure for the foreseeable future. We do not conduct any commercial transactions with either Ukraine or Russia and the Company and, as such, is not aware of any specific event or circumstance that would require an update to its estimates or judgments or a revision of the carrying value of its assets or liabilities as of the date of issuance of this Quarterly Report on Form 10-Q. Such political issues and conflicts could have a material adverse effect on our results of operations and financial condition if they escalate in areas in which we do business. In addition, changes in and adverse actions by governments in foreign markets in which we do business could have a material adverse effect on our results of operations and financial condition. Credit Losses In June 2016, the FASB issued ASU 2016-13, Financial Instrumentsâ€“Credit Losses (Topic 326): Measurement of Credit Losses of Financial Instruments, which amends the requirement on the measurement and recognition of expected credit losses for financial assets held. Furthermore, amendments ASU 2019-10 and ASU 2019-11 provided additional clarification for implementing ASU 2016-13. ASU 2016-13 is effective for the Company beginning January 1, 2023, with early adoption permitted. The Company adopted the standard on January 1, 2023, and the standard did not have a material impact on the Companyâ€™s consolidated financial statements and related disclosures. The Company is exposed to credit losses primarily through sales to its customers and the loans that it has provided. The Company assesses each customerâ€™s/ borrowerâ€™s ability to pay, and a credit loss estimate by conducting a credit review which includes consideration of established credit rating, or an internal assessment of the customerâ€™s creditworthiness based on an analysis of their payment history when a credit rating is not available. The Company monitors credit exposure through active review of customer balances. The Companyâ€™s expected loss methodology for accounts receivable is developed through consideration of factors including, but not limited to, historical collection experience, current customer credit ratings, current customer financial condition, current and future economic and market conditions, and age of the receivables. More specifically, the Company assesses a number of customers with significant long outstanding balances on an individual basis, applying different credit loss percentages to them, and subsequently summarizes the ones not included in the individual analysis, groups them based on their rating (decided based on the factors described above) and applies specific credit loss percentages to each group. The Company has elected to follow the simplified ECL approach. The charges related to credit losses are included in â€œGeneral and administrative expensesâ€ and are recorded in the period that the outstanding receivables are determined to be doubtful. Account balances are written-off against the allowance when they are deemed uncollectible. Cash and Cash Equivalents For purposes of the statement of cash flows, the Company considers all highly liquid investments purchased with an original maturity of three months or less to be cash equivalents. Â The Company maintains bank accounts in the United States denominated in U.S. Dollars, in Greece denominated in Euros, U.S. Dollars and Great Britain Pounds (British Pounds Sterling), and in Bulgaria denominated in Euros. The Company also maintains bank accounts in the United Kingdom, denominated in Euros and Great Britain Pounds (British Pounds Sterling). Accounts Receivable, net Accounts receivable are stated at their net realizable value. The allowance for doubtful accounts against gross accounts receivable, prepaid expenses and other current assets and other assets reflects the best estimate of probable losses inherent in the receivablesâ€™ portfolio determined on the basis of historical experience, specific allowances for known troubled accounts and other currently available information. As of September 30, 2024 and December 31, 2023, the Companyâ€™s allowance for doubtful accounts was $19,905,776 and $19,686,091, respectively. Below is the summary of changes in the allowance for doubtful accounts:Â Â Â September 30,2024Â Â Â Â Â Â Balance as of January 1st, 2024 Â $19,686,091Â Provisions for credit losses Â Â -Â Write-offs Â Â 250,971Â Foreign exchange adjustmentsÂ Â Â Â Other adjustmentsÂ Â (31,286)Balance as of September 30, 2024Â $19,905,776Â Tax Receivables The Company pays Value Added Tax (â€œVATâ€) or similar taxes (â€œinput VATâ€), income taxes, and other taxes within the normal course of its business in most of the countries in which it operates related to the procurement of merchandise and/or services it acquires and/or on sales and taxable income. The Company also collects VAT or similar taxes on behalf of the government (â€œoutput VATâ€) for merchandise and/or services it sells. If the output VAT exceeds the input VAT, this creates a VAT payable to the government. If the input VAT exceeds the output VAT, this creates a VAT receivable from the government. The VAT tax return is filed on a monthly basis offsetting the payables against the receivables. In observance of EU regulations for intra-EU cross-border sales, our subsidiaries in Greece, SkyPharm and Cosmofarm, do not charge VAT for sales to wholesale drug distributors registered in other European Union member states. As of September 30, 2024 and December 31, 2023, the Company had a VAT net receivable balance of $322,576 and $187,512 respectively, recorded in the consolidated balance sheet as prepaid expenses and other current assets and accounts payable and accrued expenses, respectively. Inventory Inventory is stated at the lower-of-cost or net realizable value using the weighted average method. Inventory consists primarily of finished goods and packaging materials, i.e., packaged pharmaceutical products and the wrappers and containers they are sold in. A periodic inventory system is maintained by 100% count. Inventory is replaced periodically to maintain the optimum stock on hand available for immediate shipment.Â The Company writes down inventories to net realizable value based on physical condition, expiration date, and current market conditions, as well as forecasted demand. The Companyâ€™s inventories are not highly susceptible to obsolescence. Many of the Companyâ€™s inventory items are eligible for return to our suppliers when pre-agreed product requirements, including, but not limited to, physical condition and expiration date, are not met. No significant judgments have been applied in estimating the selling price of our inventory. Property and Equipment, net Property and equipment are stated at cost, less accumulated depreciation. Depreciation is calculated on a straight-line basis over the useful lives (except for leasehold improvements which are depreciated over the lesser of the lease term or the useful life) of the assets as follows:Â Â EstimatedUseful LifeLeasehold improvements and technical worksÂ Lesser of lease term or 25 yearsBuildingsÂ Â 25-30 yearsÂ VehiclesÂ 6 yearsMachineryÂ 20 yearsFurniture, fixtures and equipmentÂ 5â€“10 yearsÂ Computers and softwareÂ 3-5 yearsÂ Depreciation expense was $89,694 and $124,910 for the three months ended September 30, 2024 and 2023, respectively and $306,126 and $237,479 for the nine months ended September 30, 2024 and 2023, respectively.Â Property and Equipment additionsÂ Property and Equipment additions are recognized as assets when it is probable that future economic benefits associated with the asset will flow to the entity and the cost of the asset can be measured reliably. Additions are initially measured at cost, which includes all costs directly attributable to bringing the asset to its working condition and location for its intended use. This may include purchase price, freight, installation, and any directly attributable professional fees. They are capitalized if their cost exceeds a certain threshold. The threshold is determined based on materiality considerations. Costs below the threshold are typically expensed as incurred. After initial recognition, additions are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is calculated systematically over the estimated useful life of the asset. They are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If the carrying amount exceeds the recoverable amount, an impairment loss is recognized, and the carrying amount of the asset is adjusted accordingly. Borrowing costs directly attributable to the acquisition, construction, or production of qualifying assets, including Property and Equipment additions, are capitalized as part of the cost of those assets. Goodwill and Intangibles, net The Company periodically reviews the carrying value of intangible assets not subject to amortization, including goodwill, to determine whether impairment may exist. Goodwill and certain intangible assets are assessed annually, or when certain triggering events occur, for impairment using fair value measurement techniques. These events could include a significant change in the business climate, legal factors, a decline in operating performance, competition, sale or disposition of a significant portion of the business, or other factors. First, under step 0, we determine whether it is more likely than not that the fair value of the reporting unit is less than the carrying amount. Following, if step 0 fails, goodwill impairment is determined using a two-step process. The first step of the goodwill impairment test is used to identify potential impairment by comparing the fair value of a reporting unit with its carrying amount, including goodwill. The Company uses level 3 inputs and a discounted cash flow methodology to estimate the fair value of a reporting unit. A discounted cash flow analysis requires one to make various judgmental assumptions including assumptions about future cash flows, growth rates, and discount rates. The assumptions about future cash flows and growth rates are based on the Companyâ€™s budget and long-term plans. Discount rate assumptions are based on an assessment of the risk inherent in the respective reporting units. If the fair value of a reporting unit exceeds its carrying amount, goodwill of the reporting unit is considered not impaired and the second step of the impairment test is unnecessary. If the carrying amount of a reporting unit exceeds its fair value, the second step of the goodwill impairment test is performed to measure the amount of impairment loss, if any. The second step of the goodwill impairment test compares the implied fair value of the reporting unitâ€™s goodwill with the carrying amount of that goodwill. If the carrying amount of the reporting unitâ€™s goodwill exceeds the implied fair value of that goodwill, an impairment loss is recognized in an amount equal to that excess. The implied fair value of goodwill is determined in the same manner as the amount of goodwill recognized in a business combination. That is, the fair value of the reporting unit is allocated to all of the assets and liabilities of that unit (including any unrecognized intangible assets) as if the reporting unit had been acquired in a business combination and the fair value of the reporting unit was the purchase price paid to acquire the reporting unit. Â On December 19, 2018, as a result of the acquisition of Cosmofarm, the Company recorded $49,697 of goodwill. Â Intangible assets with definite useful lives are recorded on the basis of cost and are amortized on a straight-line basis over their estimated useful lives. The Company uses a useful life of 5 years for an import/export license and a useful life of 10 years for the pharmaceutical and nutraceutical products licenses included in Note 4 as â€œLicensesâ€. A useful life of 10 years is also used for the platforms included in Note 4 as â€œSoftwareâ€ and the customer bases. The Company evaluates the remaining useful life of intangible assets annually to determine whether events and circumstances warrant a revision to the remaining amortization period. If the estimate of the intangible assetâ€™s remaining useful life is changed, the remaining carrying amount of the intangible asset will be amortized prospectively over that revised remaining useful life. As of September 30, 2024 and December 31, 2023, no revision to the remaining amortization period of the intangible assets was made.Â Amortization expense was $196,183 and $88,168 for the three months ended September 30, 2024 and 2023, respectively and $579,556 and $138,438 for the nine months ended September 30, 2024 and 2023, respectively. Impairment of Long-Lived Assets In accordance with ASC 360-10, Long-lived Assets, property and equipment and intangible assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of long-lived assets to be held and used is measured by a comparison of the carrying amount of an asset to the estimated undiscounted future cash flows expected to be generated by the asset. If the carrying amount of an asset exceeds its estimated undiscounted future cash flows, an impairment charge is recognized by the amount by which the carrying amount of the asset exceeds the fair value of the assets. Fair value is generally determined using the assetâ€™s expected future discounted cash flows or market value, if readily determinable. Equity Method Investment For those investments in common stock or in-substance common stock in which the Company has the ability to exercise significant influence over the operating and financial policies of the investee, the investment is accounted for under the equity method. The Company records its share in the earnings of the investee and is included in â€œEquity earnings of affiliateâ€ in the consolidated statement of operations. The Company assesses its investment for other-than-temporary impairment when events or changes in circumstances indicate that the carrying amount of the investment might not be recoverable and recognizes an impairment loss to adjust the investment to its then current fair value. Investments in Equity Securities Investments in equity securities are accounted for at fair value with changes in fair value recognized in net income (loss). Equity securities are classified as short-term or long-term based on the nature of the securities and their availability to meet current operating requirements. Equity securities that are readily available for sale in current operations are reported as a component of current assets on the accompanying consolidated balance sheets. Equity securities that are not considered available for use in current operations would be reported as a component of long-term assets on the accompanying consolidated balance sheets. For equity securities with no readily determinable fair value, the Company elects a measurement alternative to fair value. Under this alternative, the Company measures the investments at cost, less any impairment, and adjusted for changes resulting from observable price changes in transactions for identical or similar investments of the investee. The election to use the measurement alternative is made for each eligible investment. Â As of September 30, 2024, investments consisted of 16,666 shares which traded at a closing price of $0.75 per share or value of $12,416 of National Bank of Greece. Additionally, the Company has $7,665 in equity securities of Pancreta Bank, which are revalued annually. Fair Value Measurement The Company applies ASC 820, Fair Value Measurements and Disclosures, (â€œASC 820â€), for assets and liabilities measured at fair value on a recurring basis. ASC 820 establishes a common definition for fair value to be applied to existing generally accepted accounting principles that require the use of fair value measurements establishes a framework for measuring fair value and expands disclosure about such fair value measurements. Â ASC 820 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Additionally, ASC 820 requires the use of valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs. These inputs are prioritized below:Â Level 1:Â Observable inputs such as quoted prices (unadjusted)Â in active markets for identical assets or liabilities.Â Level 2:Â Inputs other than quoted prices that are observable, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets and quoted prices for identical or similar assets or liabilities in markets that are not active.Â Level 3:Â Unobservable inputs in which little or no market data exists, therefore developed using estimates and assumptions developed by us, which reflect those that a market participant would use.Â In addition, ASC 825-10-25, Fair Value Option, (â€œASC 825-10-25â€), expands opportunities to use fair value measurements in financial reporting and permits entities to choose to measure many financial instruments and certain other items at fair value. The Company did not elect the fair value options for any of its qualifying financial instruments.Our financials also included the following financial instruments as of September 30, 2024 and December 31, 2023: cash, accounts receivable, inventory, prepaid expenses,

loans receivable, accounts payable, notes payable and lines of credit. Except for the loans receivable which carry fixed interest rates, the carrying value of the remaining instruments, approximates fair value due to their short-term nature. Customer Advances The Company receives prepayments from certain customers for pharmaceutical products prior to those customers taking possession of the Companyâ€™s products. The Company records these receipts as current liabilities until it has met all the criteria for recognition of revenue including passing control of the products to its customer, at such point, the Company will reduce the customerÂ advances balance and credit the Companyâ€™s revenues. Revenue Recognition In accordance with ASC Topic 606,Â Revenue from Contracts with CustomersÂ (â€œASC 606â€), the Company uses a five-step model for recognizing revenue by applying the following steps: Â Â 1)Identification of the Contract: The Company identifies a contract with a customer when it enters into an agreement that creates enforceable rights and obligations.Â 2)Identification of Performance Obligations: The Company identifies distinct performance obligations within each contract, which represent promises to transfer goods or services to the customer.Â 3)Determination of Transaction Price: The Company determines the transaction price, which represents the amount of consideration to which it expects to be entitled in exchange for transferring promised goods or services to the customer, excluding any amounts collected on behalf of third parties.Â 4)Allocation of Transaction Price: The Company allocates the transaction price to each distinct performance obligation based on its standalone selling price. If the standalone selling price is not observable, the Company estimates it using an appropriate method.Â 5)Recognition of Revenue: Revenue is recognized when (or as) the Company satisfies a performance obligation by transferring a promised good or service to the customer. This typically occurs at a point in time or over time, depending on the nature of the performance obligation.Â Wholesale revenue and sales of own branded nutraceutical and pharmaceutical productsÂ The Company has contracts or signed partnership forms (usual in the wholesale sector of the pharma industry) with its customers, stipulating enforceable rights and obligations. The Company is responsible for transferring the goods to the customerâ€™s location, which represents its sole performance obligation. Thus, the transaction price, which is predetermined in most of the products sold, is exclusively allocated to this performance obligation. Revenue is recognized at a single point in time, which is upon issuance of the corresponding sales invoice. The Company has assessed the impact of the items invoiced but not delivered to the customerâ€™s location as of December 31, 2023 and September 30, 2024, and deemed that it had no material effect. Â Pharma manufacturingÂ The Company has active contracts with its customers, stipulating enforceable rights and obligations. The Company is responsible for the manufacturing and the packaging of specific products assigned by its customers, which represents its performance obligations to which the Company allocates the transaction price determined. The customers are responsible for providing the raw materials to the Company. Revenue is recognized over a period of time, which is during the production and packaging period of the respective products. As of September 30, 2024, there were no products or batches of products for which the production or packaging phase was in progress. Medihelm SA Â Commencing from January 1, 2023, and pursuant to the agreement with Medihelm, the exclusive distributor of the Companyâ€™s own proprietary line of nutraceuticals, the Company considers the transaction price to be variable and records an estimate of the transaction price, subject to the constraint for variable consideration. The Company is basing the change in transaction price with the exclusive distributor through assessment of significant overdue receivables from the exclusive distributor, which the Company reassesses each reporting period. Through this assessment, the Company applied the â€œexpected valueâ€ model under ASC 606-10-32-5 and had applied specific constraints to revenue due from the customer at the end of each reporting period. Following the application of the â€œexpected valueâ€ model, the Company had deferred an amount of $397,000Â and recorded it against the sales to Medihelm for the twelve months ended December 31, 2023. However, the Company assessed once more the trading relationship with Medihelm SA at year end and since no significant receipts had taken place up to the issuance of the report, the Company recorded an allowance for the total receivable amount not received up to the issuance date. More specifically a cumulative reserve of $12,655,615 was applied, leaving a receivable of $532,704 due from Medihelm SA, as of December 31, 2023. The Company does not consider that new sales to Medihelm SA or sales to any other customer include a variable component as of September 30, 2024 and has limited such sales to the minimum required. Stock-based Compensation The Company records stock-based compensation in accordance with ASC 718, Stock Compensation (â€œASC 718â€) and Staff Accounting Bulletin No. 107 (â€œSAB 107â€) regarding its interpretation of ASC 718. ASC 718 requires the fair value of all stock-based employee compensation awarded to employees to be recorded as an expense over the related requisite service period. The Company values any employee or non-employee stock-based compensation at fair value using the Black-Scholes Option Pricing Model.Â The Company accounts for non-employee share-based awards in accordance with the measurement and recognition criteria of ASU 2018-07, â€œCompensation-Stock Compensation-Improvements to Nonemployee Share-Based Payment Accounting.â€ Income Taxes The Company accounts for income taxes under the asset and liability method, as required by the accounting standard for income taxes ASC 740. Under this method, deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax basis, as well as net operating loss carryforwards. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. 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. Â The Company is liable for income taxes in Greece and the United Kingdom The corporate income tax rate is 22% in Greece and 25% in the United Kingdom. Losses may also be subject to limitation under certain rules regarding change of ownership. Â We regularly review deferred tax assets to assess their potential realization and establish a valuation allowance for portions of such assets to reduce the carrying value if we do not consider it to be more likely than not that the deferred tax assets will be realized. Our review includes evaluating both positive (e.g., sources of taxable income) and negative (e.g., recent historical losses) evidence that could impact the realizability of our deferred tax assets. At September 30, 2024, we believe our United Kingdom and Greece deferred tax assets will not be realized, as such, we did not record a reversal on the full valuation approach we followed during the year ended December 31, 2023. Leases The Company accounts for leases in accordance with ASC 842. For all leases, the Company recognizes a right-of-use (ROU) asset and a lease liability on the balance sheet. The ROU asset represents the Company's right to use the underlying asset for the lease term, and the lease liability represents the obligation to make lease payments arising from the lease, both measured at the present value of future lease payments. Lease payments are recognized as an operating expense on a straight-line basis over the lease term. The interest on the lease liability and the amortization of the ROU asset are recognized separately in the income statement. Initial direct costs incurred by the Company in negotiating and securing leases are capitalized and amortized over the lease term on a straight-line basis. The assets and liabilities from operating and finance leases are recognized at the commencement date based on the present value of remaining lease payments over the lease term using the Companyâ€™s secured incremental borrowing rates or implicit rates, when readily determinable. Short-term leases, which have an initial term of 12 months or less, are not recorded on the balance sheet. The Companyâ€™s operating leases do not provide an implicit rate that can readily be determined. Therefore, we use a discount rate based on our incremental borrowing rate, which is determined using the average interest rate of our long-term debt on the date of inception.Â Retirement and Termination Benefits Under Greek labor law, employees are entitled to lump-sum compensation in the event of termination or retirement. The amount depends on the employeeâ€™s work experience and remuneration as of the day of termination or retirement. If an employee remains with the company until full-benefit retirement, the employee is entitled to a lump-sum equal to 40% of the compensation to be received if the employee were to be dismissed on the same day. The Company periodically reviews the uncertainties and judgments related to the application of the relevant labor law regulations to determine retirement and termination benefits obligations of its Greek subsidiaries. The Company has evaluated the impact of these regulations and has identified a potential retirement and termination benefits liability. The amount of the liability as of September 30, 2024 and December 31, 2023, was $395,698 and $408,665, respectively, and has been recorded as a long-term liability within the consolidated balance sheets. Basic and Diluted Net Loss per Common Share Basic income per share is calculated by dividing the income available to common stockholders by the weighted average number of shares of common stock outstanding during the period. Diluted income per share is calculated by dividing income available to common stockholders by the weighted average number of common shares outstanding for the period and, when dilutive, potential shares from stock options and warrants to purchase common stock, using the treasury stock method. In accordance with ASC 260, Earnings Per Share, the following table reconciles basic shares outstanding to fully diluted shares outstanding.Â Â Â September 30,2024Â Â September 30,2023Â Weighted average number of common shares outstanding BasicÂ Â 17,724,305Â Â Â 11,346,071Â Potentially dilutive common stock equivalentsÂ Â -Â Â Â -Â Weighted average number of common and equivalent shares outstanding â€“ DilutedÂ Â 17,724,305Â Â Â 11,346,071Â Â The following table summarizes potential common shares that were excluded as their effect is anti-dilutive:Â Â Â September 30, 2024Â Â September 30, 2023Â WarrantsÂ Â 13,432,507Â Â Â 6,124,412Â TotalÂ Â 13,432,507Â Â Â 6,124,412Â Â Common stock equivalents are included in the diluted income per share calculation only when option exercise prices are lower than the average market price of the common shares for the period presented.In March 2022, the FASB issued ASU 2022-02, Troubled Debt Restructurings and Vintage Disclosures. This ASU eliminates the accounting guidance for troubled debt restructurings by creditors that have adopted ASU 2016-13, Measurement of Credit Losses on Financial Instruments, which was adopted on January 1, 2020. The adoption of ASU 2016-13 did not have a material impact on the Companyâ€™s consolidated financial statements. ASU 2022-02 also enhances the disclosure requirements for certain loan refinancing and restructurings by creditors when a borrower is experiencing financial difficulty. In addition, the ASU amends the guidance on vintage disclosures to require entities to disclose current period gross write-offs by year of origination for financing receivables and net investments in leases within the scope of ASC 326-20. The ASU is effective for annual periods beginning after December 15, 2022, including interim periods within those fiscal years. Adoption of the ASU would be applied prospectively. Early adoption is also permitted, including adoption in an interim period. This ASU was adopted on January 1, 2023, which resulted in no cumulative-effect adjustment to retained earnings. Recent Accounting Pronouncements In March 2024, the Financial Accounting Standards Board (â€œFASBâ€) issued Accounting Standards Update (â€œASUâ€)Â 2024-01,Â Compensationâ€”Stock Compensation (Topic 718): Scope Application of Profits Interest and Similar Awards. This guidance is intended to improve generally accepted accounting principles (GAAP) by adding an illustrative example to demonstrate how an entity should apply the scope guidance in paragraph 718- 10-15-3 to determine whether profits interest and similar awards (â€œprofits interest awardsâ€) should be accounted for in accordance with Topic 718, Compensationâ€”Stock Compensation. The amendments in this Update are effective for annual periods beginning after December 15, 2024, and interim periods within those annual periods. The amendments in this Update should be applied either (1) retrospectively to all prior periods presented in the financial statements or (2) prospectively to profits interest and similar awards granted or modified on or after the date at which the entity first applies the amendments. The Company is currently evaluating this guidance to determine the impact it may have on its consolidated financial statements disclosures.Â In March 2024, the Financial Accounting Standards Board (â€œFASBâ€) issued Accounting Standards Update (â€œASUâ€)Â 2024-02,Â Codification Improvementsâ€”Amendments to Remove References to the Concepts Statements. This guidance is intended to remove references to various FASB Concepts Statements. The Board has a standing project on its agenda to address suggestions received from stakeholders on the Accounting Standards Codification and other incremental improvements to generally accepted accounting principles (GAAP). This effort facilitates Codification updates for technical corrections such as conforming amendments, clarifications to guidance, simplifications to wording or the structure of guidance, and other minor improvements. The resulting amendments are referred to as Codification improvements. The amendments in this Update are not intended to result in significant accounting change for most entities. The Company is currently evaluating this guidance to determine the impact it may have on its consolidated financial statements disclosures.Â In December 2023, the Financial Accounting Standards Board (â€œFASBâ€) issued Accounting Standards Update (â€œASUâ€)Â 2023-09,Â Income Taxes (Topic 740): Improvements to Income Tax Disclosures. This guidance is intended to enhance the transparency and decision-usefulness of income tax disclosures. The amendments in ASUÂ 2023-09Â address investor requests for enhanced income tax information primarily through changes to disclosure regarding rate reconciliation and income taxes paid both in the U.S. and in foreign jurisdictions. ASUÂ 2023-09Â is effective for fiscal years beginning after DecemberÂ 15, 2024, on a prospective basis, with the option to apply the standard retrospectively. Early adoption is permitted. The Company is currently evaluating this guidance to determine the impact it may have on its consolidated financial statements disclosures.Â In November 2023, the FASB issued ASUÂ 2023-07, Segment Reporting: Improvements to Reportable Segment Disclosures. This guidance expands public entitiesâ€™ segment disclosures primarily by requiring disclosure of significant segment expenses that are regularly provided to the chief operating decision maker and included within each reported measure of segment profit or loss, an amount and description of its composition for other segment items, and interim disclosures of a reportable segmentâ€™s profit or loss and assets. The guidance is effective for fiscal years beginning after DecemberÂ 15, 2023, and interim periods within fiscal years beginning after DecemberÂ 15, 2024, with early adoption permitted. The amendments are required to be applied retrospectively to all prior periods presented in an entityâ€™s financial statements. The Company is currently evaluating this guidance to determine the impact it may have on its consolidated financial statements related disclosures.Â Â Management does not believe that any recently issued, but not effective, accounting standards, if currently adopted, would have a material effect on the Companyâ€™s consolidated financial statements.Â X - ReferencesNo definition available. + Details Name: abcd_AcquisitionAccountingPolicyTextBlock Namespace Prefix: abcd_ Data Type: nonnum:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_CreditLossesPolicyTextBlock Namespace Prefix: abcd_ Data Type: nonnum:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_CustomerAdvancesPolicyTextBlock Namespace Prefix: abcd_ Data Type: nonnum:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_EffectsOfWarInTheUkrainePolicyTextBlock Namespace Prefix: abcd_ Data Type: nonnum:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_OrganizationAndNatureOfTheBusinessAbstract Namespace Prefix: abcd_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_TaxReceivablesPolicyTextBlock Namespace Prefix: abcd_ Data Type: nonnum:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for basis of accounting, or basis of presentation, used to prepare the financial statements (for example, US Generally Accepted Accounting Principles, Other Comprehensive Basis of Accounting, IFRS). + ReferencesNo definition available. + Details Name: us-gaap_BasisOfAccountingPolicyPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for cash and cash equivalents, including the policy for determining which items are treated as cash equivalents. Other information that may be disclosed includes (1) the nature of any restrictions on the entity's use of its cash and cash equivalents, (2) whether the entity's cash and cash equivalents are insured or expose the entity to credit risk, (3) the classification of any negative balance accounts (overdrafts), and (4) the carrying basis of cash equivalents (for example, at cost) and whether the carrying amount of cash equivalents approximates fair value. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-1 + Details Name: us-gaap_CashAndCashEquivalentsPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for salaries, bonuses, incentive awards, postretirement and postemployment benefits granted to employees, including equity-based arrangements; discloses methodologies for measurement, and the bases for recognizing related assets and liabilities and recognizing and reporting compensation expense. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_CompensationRelatedCostsPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy regarding (1) the principles it follows in consolidating or combining the separate financial statements, including the principles followed in determining the inclusion or exclusion of subsidiaries or other entities in the consolidated or combined financial statements and (2) its treatment of interests (for example, common stock, a partnership interest or other means of exerting influence) in other entities, for example consolidation or use of the equity or cost methods of accounting. The accounting policy may also address the accounting treatment for intercompany accounts and transactions, noncontrolling interest, and the income statement treatment in consolidation for issuances of stock by a subsidiary. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483426/235-10-50-4Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-1 + Details Name: us-gaap_ConsolidationPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance

Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for computing basic and diluted earnings or loss per share for each class of common stock and participating security. Addresses all significant policy factors, including any antidilutive items that have been excluded from the computation and takes into account stock dividends, splits and reverse splits that occur after the balance sheet date of the latest reporting period but before the issuance of the financial statements. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 260 -SubTopic 10 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 260 -SubTopic 10 -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-2 + Details Name: us-gaap_EarningsPerSharePolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for equity method of accounting for investments and other interests. Investment includes, but is not limited to, unconsolidated subsidiary, corporate joint venture, noncontrolling interest in real estate venture, limited partnership, and limited liability company. Information includes, but is not limited to, ownership percentage, reason equity method is or is not considered appropriate, and accounting policy election for distribution received. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 825 -SubTopic 10 -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 21D -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-21D + Details Name: us-gaap_EquityMethodInvestmentsPolicy Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for fair value measurements of financial and non-financial assets, liabilities and instruments classified in shareholders' equity. Disclosures include, but are not limited to, how an entity that manages a group of financial assets and liabilities on the basis of its net exposure measures the fair value of those assets and liabilities. + ReferencesNo definition available. + Details Name: us-gaap_FairValueMeasurementPolicyPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for (1) transactions denominated in a currency other than the reporting enterprise's functional currency, (2) translating foreign currency financial statements that are incorporated into the financial statements of the reporting enterprise by consolidation, combination, or the equity method of accounting, and (3) remeasurement of the financial statements of a foreign reporting enterprise in a hyperinflationary economy. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/830/tableOfContent + Details Name: us-gaap_ForeignCurrencyTransactionsAndTranslationsPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for goodwill and intangible assets. This accounting policy also may address how an entity assesses and measures impairment of goodwill and intangible assets. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/350-30/tableOfContentReference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/350-20/tableOfContent + Details Name: us-gaap_GoodwillAndIntangibleAssetsPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for recognizing and measuring the impairment of long-lived assets. An entity also may disclose its accounting policy for long-lived assets to be sold. This policy excludes goodwill and intangible assets. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 360 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SAB Topic 5.CC) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480091/360-10-S99-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 05 -Paragraph 4 -SubTopic 10 -Topic 360 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482338/360-10-05-4 + Details Name: us-gaap_ImpairmentOrDisposalOfLongLivedAssetsPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for income taxes, which may include its accounting policies for recognizing and measuring deferred tax assets and liabilities and related valuation allowances, recognizing investment tax credits, operating loss carryforwards, tax credit carryforwards, and other carryforwards, methodologies for determining its effective income tax rate and the characterization of interest and penalties in the financial statements. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 20 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-20Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 19 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-19Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482525/740-10-45-25Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03(h)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 17 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-17Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-9Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482525/740-10-45-28Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-1 + Details Name: us-gaap_IncomeTaxPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of inventory accounting policy for inventory classes, including, but not limited to, basis for determining inventory amounts, methods by which amounts are added and removed from inventory classes, loss recognition on impairment of inventories, and situations in which inventories are stated above cost. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(6)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 330 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483080/330-10-50-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483489/210-10-50-1Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483426/235-10-50-4Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 912 -SubTopic 330 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478411/912-330-50-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 330 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/330/tableOfContentReference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 330 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483080/330-10-50-4Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 45 -Paragraph 6 -Subparagraph (a) -SubTopic 10 -Topic 270 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482989/270-10-45-6 + Details Name: us-gaap_InventoryPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for investment in financial asset. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(3)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03(f)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03(f)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03(f)(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 12 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-12Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 19 -Subparagraph (2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-19 + Details Name: us-gaap_InvestmentPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for leasing arrangements entered into by lessor. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479773/842-30-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 3A -Subparagraph (a) -SubTopic 30 -Topic 842 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479773/842-30-50-3AReference 3: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 3A -Subparagraph (b) -SubTopic 30 -Topic 842 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479773/842-30-50-3AReference 4: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 14 -SubTopic 30 -Topic 842 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479773/842-30-50-14 + Details Name: us-gaap_LessorLeasesPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy pertaining to new accounting pronouncements that may impact the entity's financial reporting. Includes, but is not limited to, quantification of the expected or actual impact. + ReferencesNo definition available. + Details Name: us-gaap_NewAccountingPronouncementsPolicyPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for postemployment benefits. Postemployment benefits are benefits provided to former or inactive employees, their beneficiaries, and covered dependents after employment but before retirement, except for: a) benefits provided through a pension or postretirement benefit plan, b) individual deferred compensation arrangements, c) special or contractual termination benefits, and d) stock compensation plans. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 712 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/712/tableOfContent + Details Name: us-gaap_PostemploymentBenefitPlansPolicy Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for long-lived, physical asset used in normal conduct of business and not intended for resale. Includes, but is not limited to, work of art, historical treasure, and similar asset classified as collections. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -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 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(8)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 3: 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 4: 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/1943274/2147477798/958-360-50-1 + Details Name: us-gaap_PropertyPlantAndEquipmentPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for recognizing unearned income or deferred revenue related to transactions involving the sale of a product or performance of services. + ReferencesNo definition available. + Details Name: us-gaap_RevenueRecognitionDeferredRevenue Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for accounts receivable. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-6Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-2Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-2Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 310 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481569/310-20-50-1Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 15 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-15Reference 6: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11B -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-11B + Details Name: us-gaap_TradeAndOtherAccountsReceivablePolicy Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for the use of estimates in the preparation of financial statements in conformity with generally accepted accounting principles. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 275 -SubTopic 10 -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-9Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 275 -SubTopic 10 -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-4Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -SubTopic 10 -Topic 275 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (c) -SubTopic 10 -Topic 275 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 11 -SubTopic 10 -Topic 275 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-11Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 12 -SubTopic 10 -Topic 275 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-12Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 275 -SubTopic 10 -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-8 + Details Name: us-gaap_UseOfEstimates Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 36 R25.htm IDEA: XBRL DOCUMENT v3.24.3 ORGANIZATION AND NATURE OF BUSINESS (Tables) 9 Months Ended Sep. 30, 2024 ORGANIZATION AND NATURE OF BUSINESS Â Schedule of exchange rate Consideration Â Â Â CashÂ $5,331,120Â Fair value of common stock issuedÂ Â 138,667Â Fair value of total consideration transferredÂ $5,469,787Â Â Â Â Â Â Recognized amounts of identifiable assets acquiredÂ Â Â Â Financial assetsÂ $1,796,911Â InventoryÂ Â 297,340Â Property, plant and equipmentÂ Â 7,488,818Â Identifiable intangible assetsÂ Â 562,200Â Financial liabilitiesÂ Â (3,235,233)Total identifiable net assetsÂ $6,910,036Â Â Â Â Â Â Bargain purchase gainÂ $1,440,249Â Revenue for the 9 - month period ended September 30, 2024Â $549,567Â LossÂ for the 9 - month period ended September 30, 2024Â $(1,674,785) Schedule of Accounts Receivable & Allowance for Doubtful Accounts Â Â September 30,2024 Â Â Â Â Â Â Balance as of January 1st, 2024 Â $19,686,091Â Provisions for credit losses Â Â -Â Write-offs Â Â 250,971Â Foreign exchange adjustmentsÂ Â Â Â Other adjustmentsÂ Â (31,286)Balance as of September 30, 2024Â $19,905,776Â Schedule of Property and Equipment, net Â EstimatedUseful LifeLeasehold improvements and technical worksÂ Lesser of lease term or 25

yearsBuildingsÂ Â 25-30 yearsÂ VehiclesÂ 6 yearsMachineryÂ 20 yearsFurniture, fixtures and equipmentÂ 5â€“10 yearsÂ Computers and softwareÂ 3-5 years Schedule of Basic and Diluted Net Loss per Common Share Â Â September 30,2024Â Â September 30,2023Â Weighted average number of common shares outstanding BasicÂ Â 17,724,305Â Â Â 11,346,071Â Potentially dilutive common stock equivalentsÂ Â -Â Â Â -Â Weighted average number of common and equivalent shares outstanding â€“ DilutedÂ Â 17,724,305Â Â Â 11,346,071Â Schedule of potential shares of common stock Â Â September 30, 2024Â Â September 30, 2023Â WarrantsÂ Â 13,432,507Â Â Â 6,124,412Â TotalÂ Â 13,432,507Â Â Â 6,124,412Â X - ReferencesNo definition available. + Details Name: abcd_OrganizationAndNatureOfTheBusinessAbstract Namespace Prefix: abcd_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_ScheduleOfForeignCurrencyTranslationAndOtherComprehensiveLossTableTextBlock Namespace Prefix: abcd_ Data Type: nonnum:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of allowance for credit loss on accounts receivable. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479319/326-20-50-13 + Details Name: us-gaap_AccountsReceivableAllowanceForCreditLossTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of securities (including those issuable pursuant to contingent stock agreements) that could potentially dilute basic earnings per share (EPS) in the future that were not included in the computation of diluted EPS because to do so would increase EPS amounts or decrease loss per share amounts for the period presented, by antidilutive securities. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 260 -SubTopic 10 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1 + Details Name: us-gaap_ScheduleOfAntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of public utility physical assets used in the normal conduct of business and not intended for resale. Includes, but is not limited to, balances by class of assets, depreciation expense and method used, including composite depreciation, and accumulated depreciation. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 980 -SubTopic 20 -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481834/980-20-45-1 + Details Name: us-gaap_ScheduleOfPublicUtilityPropertyPlantAndEquipmentTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the weighted average number of shares used in calculating basic net earnings per share (or unit) and diluted earnings per share (or unit). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 260 -SubTopic 10 -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1 + Details Name: us-gaap_ScheduleOfWeightedAverageNumberOfSharesTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 37 R26.htm IDEA: XBRL DOCUMENT v3.24.3 PROPERTY AND EQUIPMENT, NET (Tables) 9 Months Ended Sep. 30, 2024 PROPERTY AND EQUIPMENT, NET Â Schedule of Property and Equipment, net Â Â September 30, 2024Â Â December 31, 2023Â LandÂ $3,577,662Â Â $3,551,020Â Buildings and improvementsÂ Â 4,868,378Â Â Â 4,787,963Â Leasehold improvementsÂ Â 3,667Â Â Â 3,639Â VehiclesÂ Â 285,609Â Â Â 285,388Â Furniture, fixtures and equipmentÂ Â 3,014,683Â Â Â 2,707,442Â Computers and softwareÂ Â 203,215Â Â Â 168,173Â Â Â Â 11,953,214Â Â Â 11,503,625Â Less: Accumulated depreciation and amortizationÂ Â (1,377,286)Â Â (1,048,126)TotalÂ $10,575,928Â Â $10,455,499Â X - ReferencesNo definition available. + Details Name: us-gaap_PropertyPlantAndEquipmentAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of physical assets used in the normal conduct of business and not intended for resale. Includes, but is not limited to, balances by class of assets, depreciation and depletion expense and method used, including composite depreciation, and accumulated deprecation. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 360 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1 + Details Name: us-gaap_PropertyPlantAndEquipmentTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 38 R27.htm IDEA: XBRL DOCUMENT v3.24.3 INTANGIBLE ASSETS (Tables) 9 Months Ended Sep. 30, 2024 INTANGIBLE ASSETS Â Schedule of Intangible Assets Â Â September 30, 2024Â Â December 31, 2023Â LicenseÂ $6,976,209Â Â $6,876,169Â Trade name / markÂ Â 390,188Â Â Â 392,197Â Customer baseÂ Â 602,204Â Â Â 602,204Â SoftwareÂ Â 795,867Â Â Â 158,787Â Â Â Â 8,764,468Â Â Â 8,029,357Â Less: Accumulated amortizationÂ Â Â Â Â Â Â Â LicenseÂ Â (805,555)Â Â (235,925)Trade name / markÂ Â (36,997)Â Â (36,997)Customer baseÂ Â (157,333)Â Â (110,160)SoftwareÂ Â (67,520)Â Â (11,789)SubtotalÂ Â 7,697,064Â Â Â 7,634,486Â GoodwillÂ Â 49,697Â Â Â 49,697Â TotalÂ $7,746,761Â Â $7,684,183Â Schedule of amortization expense for intangible assets YearÂ AmountÂ 2024Â $208,530Â 2025Â Â 833,637Â 2026Â Â 834,846Â 2027Â Â 834,846Â 2028Â Â 783,423Â ThereafterÂ Â 3,846,582Â TotalÂ $7,341,864Â X - ReferencesNo definition available. + Details Name: us-gaap_GoodwillAndIntangibleAssetsDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of goodwill and intangible assets, which may be broken down by segment or major class. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/350-30/tableOfContentReference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/350-20/tableOfContent + Details Name: us-gaap_ScheduleOfIntangibleAssetsAndGoodwillTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the amount of amortization expense expected to be recorded in succeeding fiscal years for finite-lived intangible assets. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2 + Details Name: us-gaap_ScheduleofFiniteLivedIntangibleAssetsFutureAmortizationExpenseTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 39 R28.htm IDEA: XBRL DOCUMENT v3.24.3 RELATED PARTY TRANSACTIONS (Tables) 9 Months Ended Sep. 30, 2024 RELATED PARTY TRANSACTIONS Â Schedule of Related Party Notes Payable activity Â Â September 30,2024Â Â December 31,2023Â Â Â Â Â Â Â Beginning balanceÂ $11,283Â Â $10,912Â Payments Â Â -Â Â Â -Â Foreign currency translationÂ Â 85Â Â Â 371Â Ending balanceÂ $11,368Â Â $11,283Â Schedule of Related Party Loans Payable Â Â September 30,2024Â Â December 31,2023Â Â Â Â Â Â Â Beginning balanceÂ $13,257Â Â $12,821Â ProceedsÂ Â 18,344Â Â Â -Â Payments Â Â (8,918)Â Â -Â Foreign currency translationÂ Â (1,525)Â Â 436Â Ending balanceÂ $21,158Â Â $13,257Â X - ReferencesNo definition available. + Details Name: abcd_ScheduleOfRelatedPartyLoansPayableTableTextBlock Namespace Prefix: abcd_ Data Type: nonnum:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_RelatedPartyTransactionsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of related party transactions. Examples of related party transactions include, but are not limited to, transactions between (a) a parent company and its subsidiary; (b) subsidiaries of a common parent; (c) and entity and its principal owners and (d) affiliates. + ReferencesNo definition available. + Details Name: us-gaap_ScheduleOfRelatedPartyTransactionsTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 40 R29.htm IDEA: XBRL DOCUMENT v3.24.3 LINES OF CREDIT (Tables) 9 Months Ended Sep. 30, 2024 LINES OF CREDIT Â Schedule of Lines of Credit Â Â September 30,2024Â Â December 31,2023Â NationalÂ $3,011,102Â Â $3,918,523Â AlphaÂ Â 1,030,943Â Â Â 1,130,140Â PancretaÂ Â 1,560,803Â Â Â 1,122,210Â EFGÂ Â 386,577Â Â Â 459,400Â Ending balanceÂ $5,989,425Â Â $6,630,273Â X - ReferencesNo definition available. + Details Name: us-gaap_LineOfCreditFacilityAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of short-term or long-term contractual arrangements with lenders, including letters of credit, standby letters of credit, and revolving credit arrangements, under which borrowings can be made up to maximum amount as of any point in time conditional on satisfaction of specified terms before, as of and after the date of drawdowns on the line. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_ScheduleOfLineOfCreditFacilitiesTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 41 R30.htm IDEA: XBRL DOCUMENT v3.24.3 NOTES PAYABLE (Tables) 9 Months Ended Sep. 30, 2024 NOTES PAYABLE Â Summary of roll forward of the third party Debt September 30, 2024Â Trade Facility Â Â Third PartyÂ Â COVID LoansÂ Â TotalÂ Beginning balance, December 31, 2023Â $1,908,195Â Â $2,511,148Â Â $186,884Â Â $4,606,227Â ProceedsÂ Â -Â Â Â 445,800Â Â Â -Â Â Â 445,800Â PaymentsÂ Â (334,350)Â Â (481,254)Â Â (19,073)Â Â (834,677)Conversion of debtÂ Â -Â Â Â -Â Â Â -Â Recapitalized upon debt modification Â Â -Â Â Â -Â Â Â -Â Â Â -Accretion of debt and debt discountÂ Â -Â Â Â -Â Â Â -Â Â Â -Foreign currency translationÂ Â 14,318Â Â Â 32,613Â Â Â 3,691Â Â Â 50,622Â Ending balance, September 30, 2024Â Â 1,588,163Â Â Â 2,508,307Â Â Â 171,502Â Â Â 4,267,972Â Notes payable - long-termÂ Â (1,086,638)Â Â (1,416,802)Â Â (142,183)Â Â (2,645,623)Notes payable - short-termÂ $501,525Â Â $1,091,505Â Â $29,319Â Â Â 1,622,349Â December 31, 2023Â Trade Facility Â Â Third PartyÂ Â COVID LoansÂ Â TotalÂ Beginning balance, December 31, 2022Â $3,305,532Â Â $1,505,078Â Â $207,377Â Â $5,017,987Â ProceedsÂ Â -Â Â Â 1,082,231Â Â Â -Â Â Â 1,082,231Â PaymentsÂ Â (1,155,310)Â Â (415,557)Â Â (27,027)Â Â (1,597,894)Oher additionsÂ Â -Â Â Â 317,880Â Â Â -Â Â Â 317,880Â Â Debt forgivenessÂ Â (306,637)Â Â -Â Â Â -Â Â Â (306,637)Foreign currency translationÂ Â 64,610Â Â Â 21,516Â Â Â 6,534Â Â Â 92,660Â Ending balance, December 31, 2023Â Â 1,908,195Â Â Â 2,511,148Â Â Â 186,884Â Â Â 4,606,227Â Notes payable â€“ long-termÂ Â (1,327,440)Â Â (1,549,768)Â Â (158,133)Â Â (3,035,341)Notes payable - short-termÂ $580,755Â Â $961,380Â Â $28,751Â Â $1,570,886Â Summary of Outstanding Debt Our outstanding debt as of September 30, 2024Â is repayable as follows:Â Â September 30,2024Â 2025Â Â $1,622,349Â 2026Â Â 1,717,738Â 2027Â Â 420,633Â 2028 Â Â 353,961Â 2029 and thereafterÂ Â 153,291Â Total debtÂ Â 4,267,972Â Less: notes payable - current portionÂ Â (1,622,349)Notes payable - long term portionÂ $2,645,623Â X - ReferencesNo definition available. + Details Name: abcd_ScheduleOfOutstandingDebtTableTextBlock Namespace Prefix: abcd_ Data Type: nonnum:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_DebtDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of information pertaining to short-term and long-debt instruments or arrangements, including but not limited to identification of terms, features, collateral requirements and other information necessary to a fair presentation. + ReferencesNo definition available. + Details Name: us-gaap_ScheduleOfDebtTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 42 R31.htm IDEA: XBRL DOCUMENT v3.24.3 LEASES (Tables) 9 Months Ended Sep. 30, 2024 LEASES Â Schedule of maturity of Operating Lease liability Maturity of Operating Lease LiabilityÂ Â Â 2024Â Â 82,319Â 2025Â Â 243,175Â 2026Â Â 179,151Â 2027 and thereafterÂ Â 300,301Â Total undiscounted operating lease paymentsÂ $804,946Â Less: Imputed interestÂ Â (95,366)Present value of operating lease liabilitiesÂ $709,580Â Schedule of maturity of finance lease liability Maturity of Lease LiabilityÂ Â Â 2024Â Â 9,039Â 2025Â Â 12,892Â 2026Â Â 3,712Â Total undiscounted finance lease paymentsÂ $25,643Â Less: Imputed interestÂ Â (910)Present value of finance lease liabilitiesÂ $24,733Â X - DefinitionTabular disclosure of undiscounted cash flows of finance lease liability. Includes, but is not limited to, reconciliation of undiscounted cash flows to finance lease liability recognized in statement of financial position. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_FinanceLeaseLiabilityMaturityTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_LeasesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of undiscounted cash flows of lessee's operating lease liability. Includes, but is not limited to, reconciliation of undiscounted cash flows to operating lease liability recognized in statement of financial position. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityMaturityTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 43 R32.htm IDEA: XBRL DOCUMENT v3.24.3 STOCK OPTIONS AND WARRANTS (Tables) 9 Months Ended Sep. 30, 2024 STOCK OPTIONS AND WARRANTS Â Schedule of option activity Â Â Â Â Â Â Â WeightedÂ Â Â Â Â Â Â Â WeightedÂ Â AverageÂ Â Â Â Â Â Â Â AverageÂ Â RemainingÂ Â AggregateÂ Â Â Number ofÂ Â ExerciseÂ Â ContractualÂ Â IntrinsicÂ WarrantsÂ SharesÂ Â PriceÂ Â TermÂ Â ValueÂ Balance Outstanding, January 1, 2023Â Â 4,194,236Â Â $8.31Â Â Â 5.04Â Â $2,562,621Â GrantedÂ Â 7,524,933Â Â Â 1.65Â Â Â 5.13Â Â Â -Â ForfeitedÂ Â -Â Â Â -Â Â Â -Â Â Â -Â ExercisedÂ Â (3,152,386)Â Â -Â Â Â -Â Â Â -Â ExpiredÂ Â (5,307)Â Â -Â Â Â -Â Â Â -Â Balance Outstanding, December 31, 2023Â Â 8,561,476Â Â $3.91Â Â Â 4.64Â Â $18,801Â GrantedÂ Â 9,748,252Â Â Â 0.95Â Â Â 3.24Â Â Â -Â ForfeitedÂ Â -Â Â Â -Â Â Â -Â Â Â -Â ExercisedÂ Â (4,874,126)Â Â -Â Â Â -Â Â Â -Â ExpiredÂ Â (3,096)Â Â -Â Â Â -Â Â Â -Â Balance Outstanding, September 30, 2024Â Â 13,432,506Â Â $2.64Â Â Â 3.28Â Â $11,681Â Â Â Â Â Â Â -Â Â Â -Â Â Â -Â Exercisable, September 30, 2024Â Â 13,432,506Â Â $2.64Â Â Â 3.28Â Â $11,681Â X - ReferencesNo definition available. + Details Name: abcd_StockOptionsAndWarrantsAbstract Namespace Prefix: abcd_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure for stock option plans. Includes, but is not limited to, outstanding awards at beginning and end of year, grants, exercises, forfeitures, and weighted-average grant date fair value. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d) -SubTopic 10 -Topic 718 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (e) -SubTopic 10 -Topic 718 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ScheduleOfShareBasedCompensationStockOptionsActivityTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 44 R33.htm IDEA: XBRL DOCUMENT v3.24.3 DISAGGREGATION OF REVENUE (Tables) 9 Months Ended Sep. 30, 2024 DISAGGREGATION OF REVENUE Â Schedule of Revenue Disaggregation CountryÂ September 30,2024Â Â September 30,2023Â CroatiaÂ Â107Â Â Â 14,159Â CyprusÂ Â 16,519Â Â Â 72,754Â BulgariaÂ Â 25,507Â Â Â -Â GreeceÂ Â 12,247,597Â Â Â 12,544,643Â USAÂ Â -Â Â Â 210Â IrelandÂ Â -Â Â Â 1,417Â UKÂ Â 121,318Â Â Â 190,614Â TotalÂ $12,411,048Â Â $12,823,797Â CountryÂ September 30,2024Â Â September 30,2023Â CroatiaÂ $19,370Â Â Â 14,159Â CyprusÂ Â 89,064Â Â Â 141,402Â BulgariaÂ Â 43,849Â Â Â -Â GreeceÂ Â 39,385,730Â Â Â 36,041,012Â USAÂ Â -Â Â Â 504Â IrelandÂ Â -Â Â Â 1,417Â UKÂ Â 664,225Â Â Â 1,338,509Â TotalÂ $40,202,238Â Â $37,537,003Â X - DefinitionTabular disclosure of disaggregation of revenue into categories depicting how nature, amount, timing, and uncertainty of revenue and cash flows are affected by economic factor. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-5 + Details Name: us-gaap_DisaggregationOfRevenueTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_RevenueFromContractWithCustomerAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 45 R34.htm IDEA: XBRL DOCUMENT v3.24.3 BASIS OF PRESENTATION (Details Narrative) - USD ($) 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Jun. 30, 2024 Mar. 31, 2024 Dec. 31, 2023 Jun. 30, 2023 Mar. 31, 2023 Dec. 31, 2022 Net loss $ (6,639,935) $ (4,790,597) Â Â Â Â Â Â Â Amortization of right-of-use assets 22,507 102,549 Â Â Â Â Â Â Â Accumulated deficit $ (104,479,192) Â Â Â $ (91,644,233) Â Â Â Description of the warrants and reduced the exercise price which the Company issued 9,748,252 new warrants and reduced the exercise price of 4,874,126 warrant shares from $1.45 to $0.8701 to induce exercise and receive gross cash proceeds of $4,240,977 Â Â Â Â Â Â Â Â Â Stockholders' equity $ 34,976,599 $ 44,195,740 $ 32,119,574 $ 34,546,682 $ 36,043,028 $ 43,669,058 $ 44,007,783 $ 39,284,295 CANA Pharmaceutical Laboratories, S.A. ("Cana") [Member] Â Â Â Â Â Â Â Â Â Net cash used in operations

3,883,215 Â Â Â Â Â Â Â Working capital 11,027,653 Â Â Â Â Â Â Â Amortization of right-of-use assets 1,588,163 Â Â Â Â Â Â Â Cash proceed $ 629,426 Â Â Â Â Â Â Â Proceeds from sale of common stock 901,488 Â Â Â Â Â Â X - ReferencesNo definition available. + Details Name: abcd_DescriptionOfTheWarrantsAndReducedTheExercisePrice Namespace Prefix: abcd_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_ProceedsFromSaleOfCommonStockNetOfFinancingFeesOf19467Shares Namespace Prefix: abcd_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_WorkingCapital Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionThe increase (decrease) in cash associated with the entity's continuing operating, investing, and financing activities. While for technical reasons this element has no balance attribute, the default assumption is a debit balance consistent with its label. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -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_NetCashProvidedByUsedInContinuingOperations Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: na Period Type: duration X - DefinitionAmount of periodic reduction over lease term of carrying amount of right-of-use asset from operating lease. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_OperatingLeaseRightOfUseAssetAmortizationExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe consolidated profit or loss for the period, net of income taxes, including the portion attributable to the noncontrolling interest. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 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 -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 X - DefinitionAmount of cash restricted as to withdrawal or usage. 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. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -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 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(1)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap_RestrictedCash Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of accumulated undistributed earnings (deficit). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)(a)(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (h)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-11Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(23)(a)(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(17)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 8: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_RetainedEarningsAccumulatedDeficit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of equity (deficit) attributable to parent. Excludes temporary equity and equity attributable to noncontrolling interest. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(31)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 5: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2Reference 8: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 11: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 12: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 13: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 14: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SAB Topic 4.E) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480418/310-10-S99-2 + Details Name: us-gaap_StockholdersEquity Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - Details Name: us-gaap_BusinessAcquisitionAxis=abcd_CANAPharmaceuticalLaboratoriesSACanaMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 46 R35.htm IDEA: XBRL DOCUMENT v3.24.3 ORGANIZATION AND NATURE OF BUSINESS (Details) - USD ($) 3 Months Ended 9 Months Ended Sep. 30, 2024 Jun. 30, 2024 Mar. 31, 2024 Sep. 30, 2023 Jun. 30, 2023 Mar. 31, 2023 Sep. 30, 2024 Sep. 30, 2023 Dec. 31, 2023 Financial assets $ 64,519,982 Â Â Â Â Â $ 64,519,982 Â $ 66,014,811 Net loss (2,182,534) $ (2,590,711) $ (1,866,690) $ (3,349,204) $ (981,530) $ (459,863) (6,639,935) $ (4,790,597) Â CANA Pharmaceutical Laboratories, S.A. ("Cana") [Member] Â Â Â Â Â Â Â Â Â Cash Â Â Â Â Â Â 5,331,120 Â Â Fair value of common stock issued Â Â Â $ 138,667 Â Â 138,667 Â Â Fair value of total consideration transferred Â Â Â Â Â Â 5,469,787 Â Â Financial assets 1,796,911 Â Â Â Â Â 1,796,911 Â Â Inventory 297,340 Â Â Â Â Â 297,340 Â Â Property, plant and equipment 7,488,818 Â Â Â Â Â 7,488,818 Â Â Identifiable intangible assets 562,200 Â Â Â Â Â 562,200 Â Â Financial liabilities (3,235,233) Â Â Â Â Â (3,235,233) Â Â Total identifiable net assets 6,910,036 Â Â Â Â Â 6,910,036 Â Â Bargain purchase gain $ 1,440,249 Â Â Â Â Â 1,440,249 Â Â Revenue Â Â Â Â Â 549,567 Â Â Net loss Â Â Â Â Â $ (1,674,785) Â Â X - DefinitionAmount of asset recognized for present right to economic benefit. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -

SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (bb) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-3Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-25Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 12: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 13: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(12)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(18)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 18: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 19: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 28: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7Reference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 30: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(11)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap_Assets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of consideration transferred, consisting of acquisition-date fair value of assets transferred by the acquirer, liabilities incurred by the acquirer, and equity interest issued by the acquirer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 30 -Paragraph 8 -SubTopic 30 -Topic 805 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479637/805-30-30-8Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -SubTopic 30 -Topic 805 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479581/805-30-50-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 30 -Paragraph 7 -SubTopic 30 -Topic 805 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479637/805-30-30-7 + Details Name: us-gaap_BusinessCombinationConsiderationTransferred1 Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of equity interests of the acquirer, including instruments or interests issued or issuable in consideration for the business combination. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 30 -Paragraph 8 -SubTopic 30 -Topic 805 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479637/805-30-30-8Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 30 -Paragraph 7 -SubTopic 30 -Topic 805 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479637/805-30-30-7 + Details Name: us-gaap_BusinessCombinationConsiderationTransferredEquityInterestsIssuedAndIssuable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe amount of financial liabilities assumed (as defined) which have been recognized as of the acquisition date. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 805 -SubTopic 10 -Section 55 -Paragraph 37 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479303/805-10-55-37Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 805 -SubTopic 20 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479907/805-20-50-1 + Details Name: us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedFinancialLiabilities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionThe amount of inventory recognized as of the acquisition date. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 805 -SubTopic 10 -Section 55 -Paragraph 37 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479303/805-10-55-37Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 805 -SubTopic 20 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479907/805-20-50-1 + Details Name: us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedInventory Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount recognized as of the acquisition date for the identifiable assets acquired in excess of (less than) the aggregate liabilities assumed. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 805 -SubTopic 10 -Section 55 -Paragraph 37 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479303/805-10-55-37Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 805 -SubTopic 20 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479907/805-20-50-1 + Details Name: us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of assets expected to be realized or consumed after one year or the normal operating cycle, if longer, acquired at the acquisition date. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 805 -SubTopic 20 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479907/805-20-50-1 + Details Name: us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedNoncurrentAssets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionThe amount of property, plant, and equipment recognized as of the acquisition date. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 805 -SubTopic 10 -Section 55 -Paragraph 37 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479303/805-10-55-37Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 805 -SubTopic 20 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479907/805-20-50-1 + Details Name: us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedPropertyPlantAndEquipment Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount recognized for assets, including goodwill, in excess of (less than) the aggregate liabilities assumed. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 805 -SubTopic 20 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479907/805-20-50-1 + Details Name: us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredGoodwillAndLiabilitiesAssumedNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionThe portion of profit or loss for the period, net of income taxes, which is attributable to the parent. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-6Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-1Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-8Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference 17: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-10Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479105/946-220-45-7Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(18)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(1)(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 23: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 28: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 30: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 31: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 32: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 33: http://www.xbrl.org/2003/role/disclosureRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-7Reference 34: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI

https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 35: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1AReference 36: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1BReference 37: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1 + Details Name: us-gaap_NetIncomeLoss Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash outflow associated with the acquisition of business during the period. The cash portion only of the acquisition price. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479581/805-30-50-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 13 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-13 + Details Name: us-gaap_PaymentsToAcquireBusinessesGross Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount, including tax collected from customer, of revenue from satisfaction of performance obligation by transferring promised good or service to customer. Tax collected from customer is tax assessed by governmental authority that is both imposed on and concurrent with specific revenue-producing transaction, including, but not limited to, sales, use, value-added and excise. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 41 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-41Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 4: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 924 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 11.L) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479941/924-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-5Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 42 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-42Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-40Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-4 + Details Name: us-gaap_RevenueFromContractWithCustomerIncludingAssessedTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - Details Name: us-gaap_BusinessAcquisitionAxis=abcd_CANAPharmaceuticalLaboratoriesSACanaMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 47 R36.htm IDEA: XBRL DOCUMENT v3.24.3 ORGANIZATION AND NATURE OF BUSINESS (Details 1) 9 Months Ended Sep. 30, 2024 USD ($) ORGANIZATION AND NATURE OF BUSINESS Â Balance as of January 1st, 2024 $ 19,686,091 Provisions for credit losses 0 Write-offs 250,971 Foreign exchange adjustments 0 Other adjustments (31,286) Balance as of September 30, 2024 $ 19,905,776 X - ReferencesNo definition available. + Details Name: abcd_ChangesInAllowanceForDoubtfulAccountsBeginningBalance Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_ChangesInAllowanceForDoubtfulAccountsEndingBalance Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_OrganizationAndNatureOfTheBusinessAbstract Namespace Prefix: abcd_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe aggregate amount of recurring noncash expense charged against earnings in the period to allocate the cost of assets over their estimated remaining economic lives. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_AdjustmentForAmortization Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of loans and leases that have been written off from both loan receivables and allowance reserve for credit loss. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11B -Subparagraph (c)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-11B + Details Name: us-gaap_AllowanceForLoanAndLeaseLossesWriteOffs Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of expense related to credit loss from transactions other than loan and lease transactions. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: 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(11)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1 + Details Name: us-gaap_ProvisionForOtherCreditLosses Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAdjustments to temporary equity resulting from foreign currency translation adjustments. + ReferencesNo definition available. + Details Name: us-gaap_TemporaryEquityForeignCurrencyTranslationAdjustments Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration XML 48 R37.htm IDEA: XBRL DOCUMENT v3.24.3 ORGANIZATION AND NATURE OF BUSINESS (Details 2) 9 Months Ended Sep. 30, 2024 Vehicles [Member] Â Estimated Useful Life 6 years Machinery [Member] Â Estimated Useful Life 20 years Leasehold improvements and technical works [Member] Â Estimated useful life, description Lesser of lease term or 25 years Buildings [Member] | Minimum [Member] Â Estimated Useful Life 25 years Buildings [Member] | Maximum [Member] Â Estimated Useful Life 30 years Furniture, fixtures and equipment [Member] | Minimum [Member] Â Estimated Useful Life 5 years Furniture, fixtures and equipment [Member] | Maximum [Member] Â Estimated Useful Life 10 years Computers and software [Member] | Minimum [Member] Â Estimated Useful Life 3 years Computers and software [Member] | Maximum [Member] Â Estimated Useful Life 5 years X - ReferencesNo definition available. + Details Name: abcd_PropertyPlantAndEquipmentUsefulLifes Namespace Prefix: abcd_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_PropertyPlantsAndEquipmentEstimatedUsefulLives Namespace Prefix: abcd_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_PropertyPlantsAndEquipmentUsefulLife Namespace Prefix: abcd_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=us-gaap_VehiclesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=abcd_MachineryMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=abcd_LeaseholdImprovementsAndTechnicalWorksMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=abcd_BuildingsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PlanNameAxis=abcd_BottomMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PlanNameAxis=abcd_TopMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=us-gaap_FurnitureAndFixturesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=us-gaap_ComputerEquipmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 49 R38.htm IDEA: XBRL DOCUMENT v3.24.3 ORGANIZATION AND NATURE OF BUSINESS (Details 3) - shares 3 Months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 ORGANIZATION AND NATURE OF BUSINESS Â Â Â Â Weighted average number of common shares outstanding Basic 18,418,287 12,585,479 17,724,305 11,346,071 Weighted average number of common and equivalent shares outstanding - Diluted Â Â 17,724,305 11,346,071 X - ReferencesNo definition available. + Details Name: abcd_OrganizationAndNatureOfTheBusinessAbstract Namespace Prefix: abcd_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_WeightedAverageNumberOfCommonAndEquivalentSharesOutstandingDiluted Namespace Prefix: abcd_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionNumber of [basic] shares or units, after adjustment for contingently issuable shares or units and other shares or units not deemed outstanding, determined by relating the portion of time within a reporting period that common shares or units have been outstanding to the total time in that period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-10 + Details Name: us-gaap_WeightedAverageNumberOfSharesOutstandingBasic Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration XML 50 R39.htm IDEA: XBRL DOCUMENT v3.24.3 ORGANIZATION AND NATURE OF BUSINESS (Details 4) - shares 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 ORGANIZATION AND NATURE OF BUSINESS Â Â Common Stock Warrants 13,432,507 6,124,412 Convertible Debt 13,432,507 6,124,412 X - ReferencesNo definition available. + Details Name: abcd_OrganizationAndNatureOfTheBusinessAbstract Namespace Prefix: abcd_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe number of shares issued in exchange for the original debt being converted in a noncash (or part noncash) transaction. "Part noncash" refers to that portion of the transaction not resulting in cash receipts or payments in the period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-3Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-5 + Details Name: us-gaap_DebtConversionConvertedInstrumentSharesIssued1 Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionAdditional shares included in the calculation of diluted EPS as a result of the potentially dilutive effect of call options and warrants using the treasury stock method. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-22Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 23 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-23Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 26 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-26 + Details Name: us-gaap_IncrementalCommonSharesAttributableToCallOptionsAndWarrants Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration XML 51 R40.htm IDEA: XBRL DOCUMENT v3.24.3 ORGANIZATION AND NATURE OF BUSINESS (Details Narrative) - USD ($) 1 Months Ended 3 Months Ended 9 Months Ended 12 Months Ended Jan. 23, 2024 Jun. 15, 2023 Apr. 30, 2023 Mar. 17, 2023 Feb. 28, 2023 Sep. 30, 2024 Sep. 30, 2023 Jun. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 Dec. 31, 2023 Jan. 06, 2023 Dec. 19, 2018 VAT net receivable and payable balance Â Â Â Â Â $ 322,576 Â Â $ 322,576 Â $ 187,512 Â Â Long-term liability Â Â Â Â Â 395,698 Â Â 395,698 Â 408,665 Â Â Allowance for doubtful accounts Â Â Â Â Â Â Â Â 19,905,776 Â 19,686,091 Â Â Deferred amount Â Â Â Â Â Â Â Â Â 397,000 Â Â Foreign accounts Â Â Â Â Â 12,655,615 Â Â 12,655,615 Â 532,704 Â Â Depreciation expense Â Â Â Â Â 89,694 Â $ 124,910 306,126 $ 237,479 Â Â Â Amortization expense Â Â Â Â Â 196,183 Â $ 88,168 579,556 $ 138,438 Â Â Â Equity method investment aggregate cost Â Â Â Â Â Â Â Â Â Â $ 3,950,000 Â Goodwill Â Â Â Â Â 49,697 Â Â 49,697 Â $ 49,697 Â $ 49,697 ICC International Cannabis Corp [Member] Â Â Â Â Â Â Â Â Â Â Â Â Â Equity method investment aggregate cost Â Â Â Â Â 0 Â Â $ 0 Â Â Â Â National Bank of Greece [Member] Â Â Â Â Â Â Â Â Â Â Â Â Â Shares of common stock issued Â Â Â Â Â Â Â Â 16,666 Â Â Â Â Equity method investment aggregate cost Â Â Â Â Â 12,416 Â Â $ 12,416 Â Â Â Â Closing price Â Â Â Â Â Â Â Â $ 0.75 Â Â Â Â Pancreta Bank [Member] Â Â Â Â Â Â Â Â Â Â Â Â Equity method investment aggregate cost Â Â Â Â Â $ 7,665 Â Â $ 7,665 Â Â Â Â Greece [Member] Â Â Â Â Â Â Â Â Â Â Â Â Â Cash Â $ 109,330 Â Â Â Â Â Â Â Â Â Â Â Intangible assets Â 425,411 Â Â Â Â Â Â Â Â Â Â Â Issuable stock amount Â $ 316,081 Â Â Â Â Â Â Â Â Â Â Â Income tax rate Â Â Â Â Â Â Â Â 22.00% Â Â Â Â Shares issued Â 99,710 Â Â Â Â Â Â Â Â Â Â United Kingdom Of England [Member] Â Â Â Â Â Â Â Â Â Â Â Income tax rate Â Â Â Â Â Â Â Â 25.00% Â Â Â Â CANA Pharmaceutical Laboratories, S.A. ("Cana") [Member] Â Â Â Â Â Â Â Â Â Â Â Cash Â Â Â Â Â Â Â Â $ 873,600 Â Â Â Â Â Â Â Â Issuable stock amount Â Â Â Â Â Â Â $ 138,667 Â $ 138,667 Â Â Â Â Shares issued Â Â Â Â Â Â Â 46,377 Â Â Â Â Â Â Â Asset acquision Â Â Â Â Â $ 5,469,787 Â Â Â Â Â Â Â Â Secured Promissory Note Â Â Â Â Â $ 4,457,520 Â Â Â Â Â Â Â Â Zip Doctor Inc [Member] Â Â Â Â Â Â Â Â Â Â Â Cash Â Â Â Â Â $ 150,000 Â Â Â Â Â Â Â Â Payment in fees Â Â Â Â $ 8,788 Â Â Â Â Â Â Â Â Cloudscreen [Member] Â Â Â Â Â Â Â Â Â Â Â Cash $ 317,880 Â $ 1,054,872 Â Â Â Â Â Â Â Â Â Â Total purchase price amount $ 637,080 Â Â Â Â Â Â Â Â Â Â Â Shares of common stock issued 280,000 Â Â Â Â Â Â Â Â Â Â Â Shares of common fair value $ 319,200 Â Â Â Â Â Â Â Â Â Â Â Asset acquisition $ 637,080 Â Â Â Â Â Â Â Â Â Â X - ReferencesNo definition available. + Details Name: abcd_AllowanceForDoubtfulAccounts Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_BusinessCombinationConsiderationTransferredEquityInterestsIssuedAndIssuableShares Namespace Prefix: abcd_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_ClosingPrice Namespace Prefix: abcd_ Data Type: num:perShareItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_EffectiveIncomeTaxRateContinuingOperation Namespace Prefix: abcd_ Data Type: num:percentItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_ForeignAccounts Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: abcd_LongTermLiabilities Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: abcd_PaymentInFees Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe adjustment needed to reconcile previously recorded amounts to the actual aggregate amount paid, whether in cash or other consideration, to acquire all of the shares purchased under an Accelerated Share Repurchase arrangement. + ReferencesNo definition available. + Details Name: us-gaap_AcceleratedShareRepurchasesAdjustmentToRecordedAmount Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe aggregate expense charged against earnings to allocate the cost of intangible assets (nonphysical assets not used in production) in a systematic and rational manner to the periods expected to benefit from such assets. As a noncash expense, this element is added back to net income when calculating cash provided by or used in operations using the indirect method. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI

https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482686/350-30-45-2 + Details Name: us-gaap_AmortizationOfIntangibleAssets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of tangible and intangible assets included as part of consideration transferred in asset acquisition, classified as other. Excludes cash. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 805 -SubTopic 50 -Name Accounting Standards Codification -Section 25 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480060/805-50-25-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 805 -SubTopic 50 -Name Accounting Standards Codification -Section 30 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480027/805-50-30-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 805 -SubTopic 50 -Name Accounting Standards Codification -Section 30 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480027/805-50-30-2 + Details Name: us-gaap_AssetAcquisitionConsiderationTransferredOtherAssets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionPurchase price of expected asset acquisition prior to consideration being transferred. Excludes business acquisition. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 805 -SubTopic 50 -Name Accounting Standards Codification -Section 15 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480123/805-50-15-3 + Details Name: us-gaap_AssetAcquisitionPriceOfAcquisitionExpected Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of equity interests of the acquirer, including instruments or interests issued or issuable in consideration for the business combination. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 30 -Paragraph 8 -SubTopic 30 -Topic 805 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479637/805-30-30-8Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 30 -Paragraph 7 -SubTopic 30 -Topic 805 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479637/805-30-30-7 + Details Name: us-gaap_BusinessCombinationConsiderationTransferredEquityInterestsIssuedAndIssuable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of intangible assets, excluding goodwill, acquired at the acquisition date. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 805 -SubTopic 20 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479907/805-20-50-1 + Details Name: us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedIntangibleAssetsOtherThanGoodwill Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionThe total fair value of shares issued during the period under a deferred compensation arrangement. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_DeferredCompensationArrangementWithIndividualFairValueOfSharesIssued Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of deferred cost, excluding capitalized cost related to contract with customer; classified as noncurrent. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(17)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(10)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap_DeferredCosts Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionThe amount of expense recognized in the current period that reflects the allocation of the cost of tangible assets over the assets' useful lives. Includes production and non-production related depreciation. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 360 -SubTopic 10 -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1 + Details Name: us-gaap_Depreciation Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThis element represents the aggregate cost of investments accounted for under the equity method of accounting. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(12)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_EquityMethodInvestmentAggregateCost Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount, after accumulated impairment loss, of asset representing future economic benefit arising from other asset acquired in business combination or from joint venture formation or both, that is not individually identified and separately recognized. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482548/350-20-55-24Reference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 100 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482078/820-10-55-100Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(15)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482598/350-20-45-1Reference 7: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 8: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(10)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap_Goodwill Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionThe cash outflow for purchases of and capital improvements on property, plant and equipment (capital expenditures), software, and other intangible assets. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 805 -SubTopic 50 -Name Accounting Standards Codification -Section 25 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480060/805-50-25-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 805 -SubTopic 50 -Name Accounting Standards Codification -Section 30 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480027/805-50-30-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 805 -SubTopic 50 -Name Accounting Standards Codification -Section 30 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480027/805-50-30-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 45 -Paragraph 13 -Subparagraph (c) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-13 + Details Name: us-gaap_PaymentsToAcquireProductiveAssets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash inflow from borrowings supported by a written promise to pay an obligation that is collateralized (backed by pledge, mortgage or other lien in the entity's assets). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 14 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-14 + Details Name: us-gaap_ProceedsFromSecuredNotesPayable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionNumber of shares of stock issued during the period pursuant to acquisitions. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://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 X - DefinitionCarrying amount as of the balance sheet date of value added taxes due either from customers arising from sales on credit terms, or as previously overpaid to tax authorities. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(3)(a)(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_ValueAddedTaxReceivable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=abcd_ICCInternationalCannabisCorpMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=abcd_NationalBankOfGreeceMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=abcd_PancretaBankMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_IncomeTaxAuthorityNameAxis=abcd_GreeceMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_IncomeTaxAuthorityNameAxis=abcd_UnitedKingdomsOfEnglandMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_BusinessAcquisitionAxis=abcd_CANAPharmaceuticalLaboratoriesSACanaMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_BusinessAcquisitionAxis=abcd_ZipDoctorIncMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_BusinessAcquisitionAxis=abcd_CloudscreenMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 52 R41.htm IDEA: XBRL DOCUMENT v3.24.3 EQUITY METHOD INVESTMENTS (Details Narrative) 3 Months Ended 9 Months Ended Sep. 30, 2024 USD ($) Sep. 30, 2023 USD ($) Sep. 30, 2024 USD ($) Sep. 30, 2024 CAD ($) Sep. 30, 2024 EUR (â,¬) Sep. 30, 2023 USD ($) Dec. 31, 2023 USD ($) Gain on extinguishment of debt $ 0 $ 706 $ 0 Â Â $ 1,911,476 Â Cosmo Farmacy LP [Member] Â Â Â Â Â Â Â Initial share capital | â,¬ Â Â Â Â â,¬ 150,000 Â Â Initial share capital increased | â,¬ Â Â Â Â 500,000 Â Â Pharmacy license value | â,¬ Â Â Â Â â,¬ 350,000 Â Â Maturity period of license Â Â 30 years 30 years 30 years Â Â Ownership equity 70.00% Â 70.00% Â Â Â Â Cash contributed to limited partner | â,¬ Â Â Â Â â,¬ 150,000 Â Â Equity ownership remaining 30.00% Â 30.00% Â Â Â Â Marathon Global Inc [Member] | Distribution and Equity Acquisition Agreement [Member] Â Â Â Â Â Â Â Upfront cash received Â Â Â $ 2,000,000 Â Â Â Fair value of settlement account Â Â $ 1,554,590 Â Â Â Â Gain on extinguishment of debt Â Â $ 1,554,590 Â Â Â Â Agreement term Â Â five (5) years five (5) years five (5) years Â Â Cash received upon gross sales Â Â Â $ 2,750,000 Â Â Â Marathon Global Inc [Member] | Distribution and Equity Acquisition Agreement [Member] | Gross Sales One [Member] Â Â Â Â Â Â Â Â Cash received upon gross sales Â Â Â 2,750,000 Â Â Â Gross sales Â Â Â 13,000,000 Â Â Â Marathon Global Inc [Member] | Distribution and Equity Acquisition Agreement [Member] | Gross Sales [Member] Â Â Â Â Â Â Â Cash received upon gross sales Â Â Â 2,750,000 Â Â Â Gross sales Â Â Â $ 6,500,000 Â Â Â Share Exchange Agreement [Member] | ICC [Member] Â Â Â Â Â Â Â Investement $ 167,175 Â $ 167,175 Â Â Â $ 165,930 X - ReferencesNo definition available. + Details Name: abcd_AgreementTerm Namespace Prefix: abcd_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_CashContributedToLimitedPartner Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_CashReceivedUponGrossSales Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_EquityMethodInvestmentOwnershipRemainingPercentage Namespace Prefix: abcd_ Data Type: num:percentItemType Balance Type: na Period Type: instant X - ReferencesNo definition available. + Details Name: abcd_EquityMethodInvestmentsOwnershipPercentage Namespace Prefix: abcd_ Data Type: num:percentItemType Balance Type: na Period Type: instant X - ReferencesNo definition available. + Details Name: abcd_GrossSales Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_InitialShareCapital Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_InitialShareCapitalIncreased Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_MaturityPeriodOfLicense Namespace Prefix: abcd_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_PharmacyLicenseValue Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_SettlementAmountDebtObligation Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_UpfrontCashReceived Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionDifference between the fair value of payments made and the carrying amount of debt which is extinguished prior to maturity. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 470 -SubTopic 50 -Section 40 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481303/470-50-40-2Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 470 -SubTopic 50 -Section 40 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481303/470-50-40-4 + Details Name: us-gaap_GainsLossesOnExtinguishmentOfDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionSum of the carrying amounts as of the balance sheet date of all investments. + ReferencesReference 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 X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=abcd_CosmoFarmacyLPMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionAxis=abcd_MarathonGlobalIncMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_BusinessAcquisitionAxis=abcd_DistributionAndEquityAcquisitionAgreementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_IncomeStatementLocationAxis=abcd_SalesOneMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_IncomeStatementLocationAxis=us-gaap_SalesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PlanNameAxis=abcd_ShareExchangeAgreementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionAxis=abcd_IccMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 53 R42.htm IDEA: XBRL DOCUMENT v3.24.3 PROPERTY PLANT AND EQUIPMENT (Details) - USD ($) Sep. 30, 2024 Dec. 31, 2023 Property plant and equipment $ 11,953,214 $ 11,503,625 Less: Accumulated depreciation (1,377,286) (1,048,126) Total 10,575,928 10,455,499 Land [Member] Â Â Property plant and equipment 3,577,662 3,551,020 Computers and software [Member] Â Â Property plant and equipment 203,215 168,173 Vehicles [Member] Â Â Property plant and equipment 285,609 285,388 Leasehold Improvements [Member] Â Â Property plant and

equipment 3,667 3,639 Furniture, fixtures and equipment [Member] Â Â Property plant and equipment 3,014,683 2,707,442 Building And Improvements [Member] Â Â Property plant and equipment $ 4,868,378 $ 4,787,963 X - DefinitionAmount of accumulated depreciation, depletion and amortization for physical assets used in the normal conduct of business to produce goods and services. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(8)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(14)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 360 -SubTopic 10 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1 + Details Name: us-gaap_AccumulatedDepreciationDepletionAndAmortizationPropertyPlantAndEquipment Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount before accumulated depreciation, depletion and amortization of physical assets used in the normal conduct of business and not intended for resale. Examples include, but are not limited to, land, buildings, machinery and equipment, office equipment, and furniture and fixtures. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(13)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 360 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1 + Details Name: us-gaap_PropertyPlantAndEquipmentGross Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount after accumulated depreciation, depletion and amortization of physical assets used in the normal conduct of business to produce goods and services and not intended for resale. Examples include, but are not limited to, land, buildings, machinery and equipment, office equipment, and furniture and fixtures. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 360 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-7AReference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 360 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478451/942-360-50-1 + Details Name: us-gaap_PropertyPlantAndEquipmentNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - Details Name: srt_ProductOrServiceAxis=us-gaap_LandMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FiniteLivedIntangibleAssetsByMajorClassAxis=us-gaap_ComputerSoftwareIntangibleAssetMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=us-gaap_VehiclesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=us-gaap_LeaseholdImprovementsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=us-gaap_FurnitureAndFixturesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=us-gaap_BuildingImprovementsMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 54 R43.htm IDEA: XBRL DOCUMENT v3.24.3 INTANGIBLE ASSETS NET (Details) - USD ($) Sep. 30, 2024 Dec. 31, 2023 Dec. 19, 2018 Goodwill and intangible assets, gross $ 8,764,468 $ 8,029,357 Â Subtotal 7,697,064 7,634,486 Â Goodwill 49,697 49,697 $ 49,697 Total 7,746,761 7,684,183 Â Customer Base [Member] Â Â Â Goodwill and intangible assets, gross 602,204 602,204 Â Less: Accumulated Amortization 157,333 110,160 Â Trade name / mark [Member] Â Â Â Goodwill and intangible assets, gross 390,188 392,197 Â Less: Accumulated Amortization (36,997) (36,997) Â License [Member] Â Â Â Goodwill and intangible assets, gross 6,976,209 6,876,169 Â Less: Accumulated Amortization 805,555 235,925 Â Software [Member] Â Â Â Goodwill and intangible assets, gross 795,867 158,787 Â Less: Accumulated Amortization $ 67,520 $ 11,789 Â X - DefinitionAccumulated amount of amortization of assets, excluding financial assets and goodwill, lacking physical substance with a finite life. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 10 -Name Accounting Standards Codification -Section S45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480265/350-10-S45-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(16)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_FiniteLivedIntangibleAssetsAccumulatedAmortization Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount, after accumulated impairment loss, of asset representing future economic benefit arising from other asset acquired in business combination or from joint venture formation or both, that is not individually identified and separately recognized. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482548/350-20-55-24Reference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 100 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482078/820-10-55-100Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(15)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482598/350-20-45-1Reference 7: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 8: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(10)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap_Goodwill Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionSum of the carrying amounts of all intangible assets, excluding goodwill, as of the balance sheet date, net of accumulated amortization and impairment charges. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482686/350-30-45-1 + Details Name: us-gaap_IntangibleAssetsNetExcludingGoodwill Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount, after impairment and amortization, of goodwill, indefinite-lived, and finite-lived intangible assets. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 10 -Name Accounting Standards Codification -Section S45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480265/350-10-S45-1 + Details Name: us-gaap_IntangibleAssetsNetIncludingGoodwill Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount before accumulated amortization of finite-lived intangible assets classified as other. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 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-S99-1 + Details Name: us-gaap_OtherFiniteLivedIntangibleAssetsGross Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - Details Name: us-gaap_FiniteLivedIntangibleAssetsByMajorClassAxis=us-gaap_CustomerListsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_IndefiniteLivedIntangibleAssetsByMajorClassAxis=abcd_TradeNameMarkMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ProductOrServiceAxis=us-gaap_LicenseMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ProductOrServiceAxis=abcd_SoftwareMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 55 R44.htm IDEA: XBRL DOCUMENT v3.24.3 INTANGIBLE ASSETS NET (Details 1) Sep. 30, 2024 USD ($) INTANGIBLE ASSETS Â 2024 $ 208,530 2025 833,637 2026 834,846 2027 834,846 2028 783,423 Thereafter 3,846,582 Total amortization $ 7,341,864 X - DefinitionAmount of amortization for asset, excluding financial asset and goodwill, lacking physical substance with finite life expected to be recognized after fifth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2 + Details Name: us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseAfterYearFive Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of amortization for assets, excluding financial assets and goodwill, lacking physical substance with finite life expected to be recognized in next fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2 + Details Name: us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseNextTwelveMonths Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of amortization for assets, excluding financial assets and goodwill, lacking physical substance with finite life expected to be recognized in fifth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2 + Details Name: us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseYearFive Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of amortization for assets, excluding financial assets and goodwill, lacking physical substance with finite life expected to be recognized in fourth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2 + Details Name: us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseYearFour Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of amortization for assets, excluding financial assets and goodwill, lacking physical substance with finite life expected to be recognized in third fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2 + Details Name: us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseYearThree Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of amortization for assets, excluding financial assets and goodwill, lacking physical substance with finite life expected to be recognized in second fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2 + Details Name: us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseYearTwo Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount after amortization of assets, excluding financial assets and goodwill, lacking physical substance with a finite life. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 926 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483154/926-20-50-5 + Details Name: us-gaap_FiniteLivedIntangibleAssetsNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_GoodwillAndIntangibleAssetsDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 56 R45.htm IDEA: XBRL DOCUMENT v3.24.3 LOAN RECEIVABLE (Details Narrative) - USD ($) 1 Months Ended 9 Months Ended 12 Months Ended Oct. 30, 2021 Sep. 30, 2024 Dec. 31, 2023 LOAN RECEIVABLE Â Â Â Prepayments of loan $ 4,849,221 Â Â Interest rate 5.50% Â Â Principal payments Â Â $

389,867 Short-term receivable Â $ 249,552 411,858 Interest payments Â $ 119,411 Â Long term receivables Â Â $ 3,509,200 Loan receivables term 360 days Â Â Decription of loan payment the Company is to receive 120 equal payments over the term of the loan Â Â X - ReferencesNo definition available. + Details Name: abcd_DecriptionOfLoanPayment Namespace Prefix: abcd_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_InterestPayments Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_LoanReceivableabstract Namespace Prefix: abcd_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_ThresholdPeriodPastDueForWriteoffsOfFinancingReceivable Namespace Prefix: abcd_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionAmount of the required periodic payments including both interest and principal payments. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 942 -SubTopic 470 -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477734/942-470-50-3 + Details Name: us-gaap_DebtInstrumentPeriodicPayment Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionCarrying amount as of the balance sheet date of interest earned but not received. Also called accrued interest or accrued interest receivable. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 310 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477802/946-310-45-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(3)(a)(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_InterestReceivable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionCarrying amounts due as of the balance sheet date of the sum of amounts receivable other than from customers. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(3)(a)(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_NontradeReceivables Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionThe cash outflow for loan origination associated cost which is usually collected through escrow. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-15 + Details Name: us-gaap_PaymentsOfLoanCosts Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionPercentage increase in the stated interest rate on a short-term debt instrument. + ReferencesNo definition available. + Details Name: us-gaap_ShortTermDebtInterestRateIncrease Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration XML 57 R46.htm IDEA: XBRL DOCUMENT v3.24.3 INCOME TAXES (Details Narrative) - USD ($) 3 Months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 Income tax expenses benefit $ 0 $ (65,873) $ 0 $ 0 Greece [Member] Â Â Â Â Corporate tax rate Â Â 22.00% Â United Kingdom [Member] Â Â Â Â Corporate tax rate Â Â 25.00% Â X - ReferencesNo definition available. + Details Name: abcd_CorporateTaxRate Namespace Prefix: abcd_ Data Type: num:percentItemType Balance Type: na Period Type: duration X - DefinitionAmount of current income tax expense (benefit) and deferred income tax expense (benefit) pertaining to continuing operations. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 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 X - Details Name: us-gaap_IncomeTaxAuthorityNameAxis=abcd_GreeceMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_IncomeTaxAuthorityNameAxis=abcd_UnitedKingdomMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 58 R47.htm IDEA: XBRL DOCUMENT v3.24.3 CAPITAL STRUCTURE (Details Narrative) - USD ($) 1 Months Ended 3 Months Ended 9 Months Ended 12 Months Ended Sep. 26, 2024 Dec. 29, 2023 Jan. 24, 2023 Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 Dec. 31, 2023 Dec. 31, 2022 Preferred stock, shares authorized Â Â Â 100,000,000 Â 100,000,000 Â 100,000,000 Â Shares issued to raised additional equity funds, shares Â Â Â Â Â Â 901,488 Â Â Â Preferred stock, shares outstanding Â Â Â Â Â Â Â 0 Â Shares issued to raised additional equity funds, value Â Â Â Â Â $ 648,893 Â Â Â Preferred stock, shares issued Â Â Â Â Â Â Â 0 Â Deemed dividend Â Â Â $ 6,185,231 $ 0 $ 6,185,231 Â Â Â Common stock, shares issued 2,332,000 1,487,000 Â 17,834,023 Â 17,834,023 Â 15,982,472 Â Common stock, shares authorized Â Â Â 300,000,000 Â 300,000,000 Â 300,000,000 Â Common stock, shares issued Â Â Â 23,346,023 Â 23,346,023 Â 15,982,472 Â Common stock, shares purchased amount Â Â Â Â Â $ 0 $ 100,251 Â Â Common stock shares value Â Â Â $ 23,346 Â $ 23,346 Â $ 15,983 Â Common stock, shares outstanding Â Â Â 21,346,023 Â 21,346,023 Â 15,895,975 Â Gross cash proceeds from warrants exercised $ 4,240,977 $ 3,533,741 Â Â Â $ 4,240,977 $ 0 Â Â Shares held in escrow 2,532,126 950,063 Â Â Â Â Â Â Â Warrant Inducement Letter [Member] Â Â Â Â Â Â Â Â Common stock, shares issued Â 1,487,000 Â Â Â Â Â Â Â Pre-funded warrants issued 9,748,252 2,437,063 Â Â Â Â Â Â Â Â Gross cash proceeds from warrants exercised $ 4,240,977 $ 3,533,741 Â Â Â Â Â Â Â Â Shares held in escrow Â 950,063 Â Â Â Â Â Â Â Â Term Â 5 years Â Â Â Â Â Â Â Â Placement Agent [Member] Â Â Â Â Â Â Â Â Â Fees and other commissions Â Â Â Â Â 19,467 Â Â Â Net proceeds Â Â Â Â Â $ 629,426 Â Â Â Warrant Exchange [Member] Â Â Â Â Â Â Â Â Common stock, shares issued 2,332,000 1,487,000 Â 2,332,000 Â 2,332,000 Â Â Â Pre-funded warrants issued 4,874,126 2,437,063 Â 2,332,000 Â 2,332,000 Â Â Â Gross cash proceeds from warrants exercised $ 4,240,977 $ 3,533,741 Â Â Â Â Â Â Â Â Escrow fees Â Â Â $ 372,109 Â $ 372,109 Â Â Â Shares held in escrow 2,532,126 950,063 Â Â Â Â Â Â Â Term 5 years 5 years Â Â Â Â Â Â Â Â Warrant Exchange [Member] | Maximum [Member] Â Â Â Â Â Â Â Â Â Warrants exercise price $ 1.45 $ 1.45 Â Â Â Â Â Â Â Â Warrant Exchange [Member] | Minimum [Member] Â Â Â Â Â Â Â Â Â Warrants exercise price $ 0.8701 $ 2.75 Â Â Â Â Â Â Â Â Â Series A Preferred Stock [Member] Â Â Â Â Â Â Â Â Â Deemed dividend Â Â Â Â Â $ 372,414 Â Â $ 372,414 Description of convertible into Common Stock Â Â Â Â Â The Series A Preferred Stock was initially convertible into the Companyâ€™s Common Stock as determined by dividing the number of shares of Series A Preferred Stock to be converted by the lower of (i) $75.00 or (ii) 80% of the average volume weighted average price for the Companyâ€™s Common Stock for the five trading days immediately following the effectiveness of the registration statement concerning the shares (the â€œConversion Priceâ€). On June 14, 2022, the Conversion Price was reset to $15.54 per share Â Â Â Dividend rate, per year Â Â Â Â Â Â Â Â 8.00% Total mezzanine equity Â Â Â $ 0 Â $ 0 Â $ 0 Â Preferred stock, Liquidation Preference Â Â Â 6,000,000 Â 6,000,000 Â 6,000,000 Â Issuance of common stock [Member] Â Â Â Â Â Â Â Â Common stock shares issued for services Â Â Â Â Â Â Â 15,258 Â Â Treasury Stocks One [Member] Â Â Â Â Â Â Â Â Â Common stock, shares issued Â Â Â 86,497 Â 86,497 Â 86,497 Â Common stock, shares purchased Â Â Â Â Â Â 0 Â 71,000 Â Common stock, shares purchased amount Â Â Â Â Â $ 0 Â $ 100,452 Â Common stock, authorization to purchase Â Â $ 3,000,000 Â Â Â Â Â Â Common stock shares value Â Â Â $ 917,159 Â $ 917,159 Â $ 917,159 Â X - ReferencesNo definition available. + Details Name: abcd_AuthorizationToRepurchaseCommonStock Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_CommonStocksSharesIssued Namespace Prefix: abcd_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - ReferencesNo definition available. + Details Name: abcd_CommonStocksSharesOutstanding Namespace Prefix: abcd_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - ReferencesNo definition available. + Details Name: abcd_DescriptionOfConvertibleIntoCommonStock Namespace Prefix: abcd_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_EscrowFees Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: abcd_PreferredStockLiquidationPreference1 Namespace Prefix: abcd_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - ReferencesNo definition available. + Details Name: abcd_SharesHeldInEscrow Namespace Prefix: abcd_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionExercise price per share or per unit of warrants or rights outstanding. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-3 + Details Name: us-gaap_ClassOfWarrantOrRightExercisePriceOfWarrantsOrRights1 Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionThe number of warrants or rights which entitle the entity to receive future services in exchange for the unvested, forfeitable warrants or rights. + ReferencesNo definition available. + Details Name: us-gaap_ClassOfWarrantOrRightUnissued Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionThe maximum number of common shares permitted to be issued by an entity's charter and bylaws. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(16)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1 + Details Name: us-gaap_CommonStockSharesAuthorized Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionTotal number of common shares of an entity that have been sold or granted to shareholders (includes common shares that were issued, repurchased and remain in the treasury). These shares represent capital invested by the firm's shareholders and owners, and may be all or only a portion of the number of shares authorized. Shares issued include shares outstanding and shares held in the treasury. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_CommonStockSharesIssued Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionAggregate par or stated value of issued nonredeemable common stock (or common stock redeemable solely at the option of the issuer). This item includes treasury stock repurchased by the entity. Note: elements for number of nonredeemable common shares, par value and other disclosure concepts are in another section within stockholders' equity. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_CommonStockValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of dividend income on nonoperating securities. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(7)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_InvestmentIncomeDividend Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash outflow to reacquire common stock during the period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 15 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-15 + Details Name: us-gaap_PaymentsForRepurchaseOfCommonStock Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe percentage rate used to calculate dividend payments on preferred stock. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.12-12A(Column A)(Footnote 3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.12-12(Column A)(Footnote 4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.12-12B(Column A)(Footnote 3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-3Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 6 -Subparagraph (SX 210.12-14(Column A)(Footnote 3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-6 + Details Name: us-gaap_PreferredStockDividendRatePercentage Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionThe maximum number of nonredeemable preferred shares (or preferred stock redeemable solely at the option of the issuer) permitted to be issued by an entity's charter and bylaws. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(16)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1 + Details Name: us-gaap_PreferredStockSharesAuthorized Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionNumber of shares issued for nonredeemable preferred shares and preferred shares redeemable solely at option of issuer. Includes, but is not limited to, preferred shares issued, repurchased, and held as treasury shares. Excludes preferred shares classified as debt. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13 + Details Name: us-gaap_PreferredStockSharesIssued Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionAggregate share number for all nonredeemable preferred stock (or preferred stock redeemable solely at the option of the issuer) held by stockholders. Does not include preferred shares that have been repurchased. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2:

http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(16)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3 + Details Name: us-gaap_PreferredStockSharesOutstanding Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionAmount of cash inflow from debt classified as other. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 14 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-14 + Details Name: us-gaap_ProceedsFromOtherDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe cash inflow associated with the amount received from holders exercising their stock warrants. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 14 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-14 + Details Name: us-gaap_ProceedsFromWarrantExercises Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionPrimarily represents commissions incurred in the period based upon the sale by commissioned employees or third parties of the entity's goods or services, and fees for sales assistance or product enhancements performed by third parties (such as a distributor or value added reseller). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_SalesCommissionsAndFees Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionExpected term of award under share-based payment arrangement, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_SharebasedCompensationArrangementBySharebasedPaymentAwardFairValueAssumptionsExpectedTerm1 Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionNumber of shares issued in lieu of cash for services contributed to the entity. Number of shares includes, but is not limited to, shares issued for services contributed by vendors and founders. + ReferencesNo definition available. + Details Name: us-gaap_StockIssuedDuringPeriodSharesIssuedForServices Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionNumber of shares of stock issued attributable to transactions classified as other. + ReferencesNo definition available. + Details Name: us-gaap_StockIssuedDuringPeriodSharesOther Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionValue of shares of stock issued attributable to transactions classified as other. + ReferencesNo definition available. + Details Name: us-gaap_StockIssuedDuringPeriodValueOther Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionNumber of shares that have been repurchased during the period and have not been retired and are not held in treasury. Some state laws may govern the circumstances under which an entity may acquire its own stock and prescribe the accounting treatment therefore. This element is used when state law does not recognize treasury stock. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 505 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478448/946-505-50-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -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 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03(i)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3Reference 7: 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_StockRepurchasedDuringPeriodShares Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionCarrying amount, attributable to parent, of an entity's issued and outstanding stock which is not included within permanent equity. Temporary equity is a security with redemption features that are outside the control of the issuer, is not classified as an asset or liability in conformity with GAAP, and is not mandatorily redeemable. Includes any type of security that is redeemable at a fixed or determinable price or on a fixed or determinable date or dates, is redeemable at the option of the holder, or has conditions for redemption which are not solely within the control of the issuer. Includes stock with a put option held by an ESOP and stock redeemable by a holder only in the event of a change in control of the issuer. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(23)(a)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 14.E.Q2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479830/718-10-S99-1Reference 3: 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 4: 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 5: 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 6: 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 7: 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 8: 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_TemporaryEquityCarryingAmountAttributableToParent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - Details Name: us-gaap_PlanNameAxis=abcd_WarrantInducementLetterMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionAxis=abcd_PlacementAgentMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardTypeAxis=abcd_WarrantExchangeMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PlanNameAxis=abcd_TopMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PlanNameAxis=abcd_BottomMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementClassOfStockAxis=us-gaap_SeriesAPreferredStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementClassOfStockAxis=abcd_IssuanceofcommonstockMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementClassOfStockAxis=abcd_TreasuryStocksOneMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 59 R48.htm IDEA: XBRL DOCUMENT v3.24.3 RELATED PARTY TRANSACTIONS (Details) - Notes Payable - Related Party [Member] - USD ($) 9 Months Ended 12 Months Ended Sep. 30, 2024 Dec. 31, 2023 Beginning balance $ 11,283 $ 10,912 Payments 0 0 Foreign currency translation 85 371 Ending balance $ 11,368 $ 11,283 X - ReferencesNo definition available. + Details Name: abcd_NotesPayableRelatedParty Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount, before tax, of realized and unrealized gain (loss) from foreign currency transaction. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 20 -Name Accounting Standards Codification -Section 35 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482014/830-20-35-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481956/830-20-45-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481926/830-20-50-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 17 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481839/830-10-45-17 + Details Name: us-gaap_ForeignCurrencyTransactionGainLossBeforeTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionCash payments for and related to principal collection on loans related to operating activities. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (g) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-25 + Details Name: us-gaap_PaymentsForLoans Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - Details Name: us-gaap_ShortTermDebtTypeAxis=abcd_NotesPayableRelatedPartyMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 60 R49.htm IDEA: XBRL DOCUMENT v3.24.3 RELATED PARTY TRANSACTIONS (Details 1) - Loans Payable - Related Party [Member] - USD ($) 9 Months Ended 12 Months Ended Sep. 30, 2024 Dec. 31, 2023 Beginning balance $ 13,257 $ 12,821 Proceeds 18,344 0 Payments (8,918) 0 Foreign currency translation (1,525) 436 Ending balance $ 21,158 $ 13,257 X - ReferencesNo definition available. + Details Name: abcd_LoansPayableRelatedParty Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount before tax, after reclassification adjustments of gain (loss) on foreign currency translation adjustments, on foreign currency transactions designated and effective as economic hedges of a net investment in a foreign entity and intra-entity foreign currency transactions that are of a long-term-investment nature, attributable to parent entity. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 19 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-19Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 20 -SubTopic 10 -Topic 810 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-20Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1A -Subparagraph (c)(3) -SubTopic 10 -Topic 810 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-1A + Details Name: us-gaap_OtherComprehensiveIncomeForeignCurrencyTransactionAndTranslationAdjustmentBeforeTaxPortionAttributableToParent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionCash payments for and related to principal collection on loans related to operating activities. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (g) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-25 + Details Name: us-gaap_PaymentsForLoans Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionCash received from principal payments made on loans related to operating activities. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-25 + Details Name: us-gaap_ProceedsFromLoans Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - Details Name: us-gaap_ShortTermDebtTypeAxis=abcd_LoansPayableRelatedPartyMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 61 R50.htm IDEA: XBRL DOCUMENT v3.24.3 RELATED PARTY TRANSACTIONS (Details Narrative) - USD ($) 1 Months Ended 3 Months Ended 9 Months Ended 12 Months Ended Dec. 29, 2023 Jun. 28, 2023 Feb. 28, 2023 May 17, 2022 Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 Dec. 31, 2023 Interest income Â Â Â Â $ 101,236 $ 110,596 $ 309,031 $ 555,281 Â Principal repayments Â Â Â Â Â Â $ 26,408 118,847 Â Common stock share issued Â Â Â Â 23,346,023 Â 23,346,023 Â 15,982,472 Accounts receivable balance Â Â Â Â $ 17,484,240 Â $ 17,484,240 Â $ 19,759,254 Prepaid expenses and other current assets - related party Â Â Â Â 1,914,881 Â 1,914,881 Â 1,811,911 Revenue Â Â Â Â $ 12,411,048 12,823,797 40,202,238 37,537,003 Â Basotho Investment Limited [Member] Â Â Â Â Â Â Â Â Â General and administrative expenses Â Â Â Â Â Â $ 92,700 Â $ 10,300 Common stock share issued Â Â Â Â 92,700 Â 92,700 Â 120,000 Grigorios Siokas [Member] Â Â Â Â Â Â Â Â Â Outstanding principal balance Â Â Â Â $ 21,158 Â $ 21,158 Â $ 13,257 Foreign curreny translation Â Â Â Â Â Â 1,525 Â Â Cana Holdings Laboratories Holding Limited [Member] Â Â Â Â Â Â Â Â Â Secured promissory note Â Â $ 4,457,520 Â Â Â Â Â Â Description related to interest on principal Â Â Interest on the Principal Amount under this Note shall accrue at a rate equal to Five Percent (5%) plus 1 month LIBOR per annum (5.47% as of December 31, 2023) Â Â Â Â Â Â DOC Pharma S.A. [Member] Â Â Â Â Â Â Â Â Â Interest income Â Â Â Â Â Â 143,000 Â Â Principal repayments Â Â Â Â Â Â 334,350 135,467 Â Interest repayments Â Â Â Â Â Â $ 155,440 Â Â Interest rate Â Â Â Â Â Â 5.50% Â Â Loan term Â Â Â Â Â Â 10 years Â Â Maturity date Â Â Â Â Â Â Dec. 31, 2032 Â Â Accounts payable and accrued expenses - related party Â Â Â Â 72,968 Â $ 72,968 Â 34,217 Prepaid balance Â Â Â Â Â Â Â Â Â 4,279,200 Accounts receivable - related party Â Â Â Â 2,448,517 Â 2,448,517 Â 2,386,721 Prepaid expenses and other current assets - related party Â Â Â Â 6,393,642 Â $ 6,393,642 Â 4,347,184 Agreement terminate Â Â Â Â Â Â Dec. 31, 2025 Â Â Pieces per product Â Â Â Â Â Â 1,000 pieces Â Â Purchased of additional licenses Â Â Â Â Â Â $ 525,461 Â Â Loan current portion Â Â Â Â 445,800 Â 445,800 Â 442,480 Loan non-current portion Â Â Â Â 3,232,050 Â 3,232,050 Â 3,539,840 Revenue Â Â Â Â 40,370 61,163 581,862 43,107 Â Inventroy purchase Â Â Â Â 85,073 456,257 510,711 1,057,621 Â Purchase of branded pharmaceuticals $ 3,539,840 $ 1,965,600 Â Â Â Â Â Â Â Description of research and development Â Â Â The total cost of this project will be â‚¬1,425,000 plus VAT and will be done over three phases as follows: Design & Development (â‚¬725,000); Control and Product Manufacturing (â‚¬250,000) and Clinical Study and Research (â‚¬450,000). SkyPharm has bought a total of as of 81 licenses at value of â‚¬554,500 ($593,204) which is 38.91% of the total cost, as of December 31, 2022. During the year ended December 31, 2023, 24 additional licenses were purchased at value of â‚¬475,014 ($525,461) Â Â Â Â Â Monthly basis instalments Â Â Â Â 37,150 Â 37,150 Â Â DOC Pharma S.A. [Member] | Inventories Related Agreement [Member] Â Â Â Â Â Â Â Â Â Inventroy purchase Â Â Â Â 38,096 455,586 175,123 1,048,557 Â Dimitrios Goulielmos [Member] Â Â Â Â Â Â Â Â Â Outstanding principal balance Â Â Â Â 11,368 Â 11,368 Â 11,283 Foreign curreny translation Â Â Â Â Â Â 85 Â Â Panagiotis Kozaris [Member] Â Â Â Â Â Â Â Â Â Shares owned Â Â Â Â 0 51,159 Â Â Prepaid expenses Â Â Â Â 194,215 Â 194,215 Â 194,215 Maria Kozari [Member] Â Â Â Â Â Â Â Â Â Accounts receivable balance Â Â Â Â 1,123,835 Â 1,123,835 Â 1,142,402 Net sales Â Â Â Â 113,161 $ 310,126 122,969 $ 359,760 Â George Terzis [Member] Â Â Â Â Â Â Â Â Â Unpaid salaries and bonuses Â Â Â Â 731,000 Â 731,000 Â 98,000 Unpaid salaries and bonuses dues Â Â Â Â 188,000 Â 188,000 Â Â Kanarogloy & Sia Epe [Member] Â Â Â Â Â Â Â Â Â Accounts payable and accrued expenses - related party Â Â Â Â $ 29,832 Â $ 29,832 Â $ 85,332 X - ReferencesNo definition available. + Details Name: abcd_AccountsPayableRelatedPartyCurrent Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: abcd_AgreementTerminate Namespace Prefix: abcd_ Data Type: xbrli:dateItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_AmountAccountsReceivableRelatedParties Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: abcd_DescriptionInterestOfSecuredPromissoryNote Namespace Prefix: abcd_ Data Type: xbrli:stringItemType Balance Type: na Period Type:

duration X - ReferencesNo definition available. + Details Name: abcd_InterestRepayments Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_LoanCurrentPortion Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: abcd_LoanNonCurrentPortion Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: abcd_NetSales Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_PaymentReceivedFromInstallment Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_PiecesPerProduct Namespace Prefix: abcd_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_PurchaseOfInventory Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_PurchaseOfPharmaceuticalsMedicine Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_SharesOwnedAdditionalPaymentUnderStockPurchaseAgreement Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_UnpaidSalariesAndBonusesDues Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount, after allowance for credit loss, of right to consideration from customer for product sold and service rendered in normal course of business, classified as current. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481990/310-10-45-2 + Details Name: us-gaap_AccountsReceivableNetCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionCarrying value as of the balance sheet date of the obligations incurred through that date and payable for employees' services provided. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(15)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap_AccruedSalariesCurrentAndNoncurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionTotal number of common shares of an entity that have been sold or granted to shareholders (includes common shares that were issued, repurchased and remain in the treasury). These shares represent capital invested by the firm's shareholders and owners, and may be all or only a portion of the number of shares authorized. Shares issued include shares outstanding and shares held in the treasury. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_CommonStockSharesIssued Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionDate when the debt instrument is scheduled to be fully repaid, in YYYY-MM-DD format. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(a)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B + Details Name: us-gaap_DebtInstrumentMaturityDate Namespace Prefix: us-gaap_ Data Type: xbrli:dateItemType Balance Type: na Period Type: duration X - DefinitionPeriod of time between issuance and maturity of debt instrument, in PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. + ReferencesNo definition available. + Details Name: us-gaap_DebtInstrumentTerm Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionAmount of cash outflow for principal payment on finance lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (g)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-4Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 5 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-5 + Details Name: us-gaap_FinanceLeasePrincipalPayments Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount before tax of foreign currency transaction realized and unrealized gain recognized in the income statement. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 830 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481956/830-20-45-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 830 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481926/830-20-50-1 + Details Name: us-gaap_ForeignCurrencyTransactionGainBeforeTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of interest income earned from interest bearing assets classified as other. + ReferencesNo definition available. + Details Name: us-gaap_InterestIncomeOther Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe effective interest rate during the reporting period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LineOfCreditFacilityInterestRateDuringPeriod Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionDescription of the nature of payments to managing member or general partner for management of the day-to-day business functions of the limited liability company (LLC) or limited partnership (LP), including the fee rate, basis of calculation, relevant accounting period, whether the fee is paid to an entity other than the managing member or general partner, or whether the fee is waived. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 850 -SubTopic 10 -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483326/850-10-50-1 + Details Name: us-gaap_ManagementFeeDescription Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionIncluding the current and noncurrent portions, aggregate carrying amount of all types of notes payable, as of the balance sheet date, with initial maturities beyond one year or beyond the normal operating cycle, if longer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(16)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(16)(a)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(17)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_NotesPayable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of general and administrative expense classified as other. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 2: 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_OtherGeneralAndAdministrativeExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of asset related to consideration paid in advance for costs that provide economic benefits in future periods, and amount of other assets. + ReferencesNo definition available. + Details Name: us-gaap_PrepaidExpenseAndOtherAssets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of asset related to consideration paid in advance for costs that provide economic benefits in future periods, and amount of other assets that are expected to be realized or consumed within one year or the normal operating cycle, if longer. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_PrepaidExpenseAndOtherAssetsCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of asset related to consideration paid in advance for interest that provides economic benefits within a future period of one year or the normal operating cycle, if longer. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (g)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 340 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483032/340-10-45-1Reference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 340 -SubTopic 10 -Name Accounting Standards Codification -Section 05 -Paragraph 5 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482955/340-10-05-5 + Details Name: us-gaap_PrepaidInterest Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionThe cash inflow from borrowings supported by a written promise to pay an obligation that is collateralized (backed by pledge, mortgage or other lien in the entity's assets). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 14 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-14 + Details Name: us-gaap_ProceedsFromSecuredNotesPayable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of revenue recognized from goods sold, services rendered, insurance premiums, or other activities that constitute an earning process. Includes, but is not limited to, investment and interest income before deduction of interest expense when recognized as a component of revenue, and sales and trading gain (loss). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 41 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-41Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 11: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 42 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-42Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-40Reference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 235 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-05(b)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477314/942-235-S99-1Reference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_Revenues Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe amount purchased during the period under an unrecorded unconditional purchase obligation (for example, under the take-or-pay or throughput contract). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 440 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482648/440-10-50-4 + Details Name: us-gaap_UnrecordedUnconditionalPurchaseObligationPurchases Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=abcd_BasothoInvestmentLimitedMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-

gaap_RelatedPartyTransactionsByRelatedPartyAxis=abcd_GrigoriosSiokasMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=abcd_CanaHoldingsLaboratoriesHoldingLimitedMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=abcd_DocPharmaSaMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_LongTermPurchaseCommitmentByCategoryOfItemPurchasedAxis=abcd_InventoriesRelatedAgreementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=abcd_DimitriosGoulielmosMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=abcd_PanagiotisKozarisMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=abcd_MariaKozariMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=abcd_GeorgeTerzisMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=abcd_KanarogloySiaEpeMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 62 R51.htm IDEA: XBRL DOCUMENT v3.24.3 LINES OF CREDIT (Details) - USD ($) Sep. 30, 2024 Dec. 31, 2023 Subtotal $ 5,989,425 $ 6,630,273 National [Member] Â Â Subtotal 3,011,102 3,918,523 Alpha [Member] Â Â Subtotal 1,030,943 1,130,140 Pancreta [Member] Â Â Subtotal 1,560,803 1,122,210 EGF [Member] Â Â Subtotal $ 386,577 $ 459,400 X - DefinitionThe carrying value as of the balance sheet date of the current and noncurrent portions of long-term obligations drawn from a line of credit, which is a bank's commitment to make loans up to a specific amount. Examples of items that might be included in the application of this element may consist of letters of credit, standby letters of credit, and revolving credit arrangements, under which borrowings can be made up to a maximum amount as of any point in time conditional on satisfaction of specified terms before, as of and after the date of drawdowns on the line. Includes short-term obligations that would normally be classified as current liabilities but for which (a) postbalance sheet date issuance of a long term obligation to refinance the short term obligation on a long term basis, or (b) the enterprise has entered into a financing agreement that clearly permits the enterprise to refinance the short-term obligation on a long term basis and the following conditions are met (1) the agreement does not expire within 1 year and is not cancelable by the lender except for violation of an objectively determinable provision, (2) no violation exists at the BS date, and (3) the lender has entered into the financing agreement is expected to be financially capable of honoring the agreement. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(16)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(16)(a)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_LineOfCredit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - Details Name: srt_TitleOfIndividualAxis=abcd_NationalMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_TitleOfIndividualAxis=abcd_AlphaMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_TitleOfIndividualAxis=abcd_PancretaMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_TitleOfIndividualAxis=abcd_EGFMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 63 R52.htm IDEA: XBRL DOCUMENT v3.24.3 LINES OF CREDIT (Details Narrative) - USD ($) 3 Months Ended 9 Months Ended 12 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 Dec. 31, 2023 Line of credit description Â Â The Company has three lines of credit with the National Bank of Greece, which are renewed annually. The three lines have interest rates of 6.00% (the "National Bank LOC"), 3.6% (the "COSME 2 Facility"), and 3.6% plus the six-month Euribor rate and any contributions currently in force by law on certain lines of credit (the "COSME 1 Facility") Â Â Interest Expense $ 181,429 $ 151,274 $ 692,547 $ 529,782 Â Line of Credit [Member] | National Bank of Greece Two [Member] Â Â Â Â Â Â Borrowing 1,114,500 Â 1,114,500 Â $ 1,106,200 Outstanding debt balance Â Â 943,466 Â 1,099,255 Line of Credit [Member] | Alpha Bank of Greece [Member] Â Â Â Â Â Â Borrowing 1,114,500 Â 1,114,500 Â 1,106,200 Outstanding debt balance Â Â 1,030,944 Â 1,130,141 Line of Credit [Member] | Pancreta Bank of Greece [Member] Â Â Â Â Â Â Borrowing 1,549,155 Â 1,549,155 Â 1,537,618 Outstanding debt balance Â Â 1,560,802 Â 1,122,210 National Bank of Greece One [Member] | Line of Credit [Member] Â Â Â Â Â Â Borrowing 3,315,638 Â 3,315,638 Â 3,290,945 Outstanding debt balance Â Â 2,102,765 Â 2,829,828 EGF [Member] | Line of Credit [Member] Â Â Â Â Â Â Borrowing 445,800 Â 445,800 Â 459,400 Outstanding debt balance Â Â 386,577 Â $ 459,400 Lines of credit [Member] Â Â Â Â Â Â Interest Expense $ 89,868 $ 37,536 $ 275,246 $ 204,654 Â X - DefinitionCarrying value as of the balance sheet date of the sum of the obligations to contract holders to provide to them an agreed upon rate of return pursuant to the terms of the underlying contract. These contracts represent lending by the contract holders to the entity in return for a guaranteed (primarily fixed) interest rate until maturity, unless called earlier if the contracts provide that option to the contract holders (usually institutions). There is little or no insurance risk for the entity. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(16)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_BorrowingsUnderGuaranteedInvestmentAgreements Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of interest expense classified as operating and nonoperating. Includes, but is not limited to, cost of borrowing accounted for as interest expense. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-24Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 835 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483013/835-20-50-1 + Details Name: us-gaap_InterestExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAverage amount borrowed under the credit facility during the period. + ReferencesNo definition available. + Details Name: us-gaap_LineOfCreditFacilityAverageOutstandingAmount Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionDescription of the terms of a credit facility arrangement. Terms typically include interest rate, collateral required, guarantees required, repayment requirements, and restrictions on use of assets and activities of the entity. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481544/470-10-50-6Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LineOfCreditFacilityDescription Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_ShortTermDebtTypeAxis=us-gaap_LineOfCreditMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_TitleOfIndividualAxis=abcd_NationalBankOfGreeceTwoMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_TitleOfIndividualAxis=abcd_AlphaBankOfGreeceMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_TitleOfIndividualAxis=abcd_PancretaOfGreeceMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=abcd_NationalBankOfGreeceOneMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=abcd_EFGMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardTypeAxis=abcd_LinesOfCreditMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 64 R53.htm IDEA: XBRL DOCUMENT v3.24.3 NOTES PAYABLE (Details) - USD ($) 9 Months Ended 12 Months Ended Sep. 30, 2024 Dec. 31, 2023 Notes payable - long-term $ (2,645,623) $ (3,035,341) Notes payable - short-term 1,622,349 1,570,886 Trade Facility [Member] Â Â Beginning balance loans 1,908,195 3,305,532 Proceeds 0 0 Payments (334,350) (1,155,310) Conversion of debt 0 Â Recapitalized upon debt modification 0 Â Accretion of debt and debt discount 0 Â Foreign currency translation 14,318 (64,610) Subtotal 1,588,163 1,908,195 Notes payable - long-term (1,086,638) (1,327,440) Oher additions Â 0 Notes payable- short - term 501,525 580,755 Debt forgiveness Â (306,637) COVID Loans [Member] Â Â Beginning balance loans 186,884 207,377 Proceeds 0 0 Payments (19,073) (27,027) Conversion of debt 0 Â Recapitalized upon debt modification 0 Â Accretion of debt and debt discount 0 Â Foreign currency translation 3,691 6,534 Subtotal 171,502 186,884 Notes payable - long-term (142,183) (158,133) Notes payable - short-term 29,319 28,751 Oher additions Â 0 Debt forgiveness Â 0 Loan Facility [Member] Â Â Beginning balance loans 4,267,972 5,017,987 Proceeds 445,800 1,082,231 Payments (834,677) (1,597,894) Conversion of debt 0 (306,637) Recapitalized upon debt modification 0 317,880 Foreign currency translation 50,622 92,660 Subtotal 4,606,227 4,606,227 Notes payable - long-term (2,645,623) (3,035,341) Notes payable - short-term 1,622,349 1,570,886 Third Party [Member] Â Â Beginning balance loans 2,511,148 1,505,078 Proceeds 445,800 1,082,231 Payments (481,254) (415,557) Conversion of debt 0 Â Recapitalized upon debt modification 0 Â Accretion of debt and debt discount 0 Â Foreign currency translation 32,613 21,516 Subtotal 2,508,307 2,511,148 Notes payable - long-term (1,416,802) (1,549,768) Notes payable - short-term $ 1,091,505 961,380 Oher additions Â 317,880 Debt forgiveness Â $ 0 X - ReferencesNo definition available. + Details Name: abcd_BeginningBalanceLoans Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_ConversionOfDebt Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_ForeignCurrencyTranslation Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_OherAdditionsOfDebt Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_PaymentsOfDebt Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_ProceedFromDebt Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_RecapitalizedUponDebtModification Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_SubtotalOfDebts Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionThe sum of the periodic adjustments of the differences between securities' face values and purchase prices that are charged against earnings. This is called accretion if the security was purchased at a discount and amortization if it was purchased at premium. As a noncash item, this element is an adjustment to net income when calculating cash provided by or used in operations using the indirect method. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_AccretionAmortizationOfDiscountsAndPremiumsInvestments Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionGross amount of debt extinguished. + ReferencesNo definition available. + Details Name: us-gaap_ExtinguishmentOfDebtAmount Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionCarrying value as of the balance sheet date of notes payable (with maturities initially due after one year or beyond the operating cycle if longer), excluding current portion. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LongTermNotesPayable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionIncluding the current and noncurrent portions, aggregate carrying amount of all types of notes payable, as of the balance sheet date, with initial maturities beyond one year or beyond the normal operating cycle, if longer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(16)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(16)(a)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(17)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_NotesPayable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionSum of the carrying values as of the balance sheet date of the portions of long-term notes payable due within one year or the operating cycle if longer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_NotesPayableCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - Details Name: us-gaap_DeferredRevenueArrangementTypeAxis=abcd_TradeFacilityAgreementsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DeferredRevenueArrangementTypeAxis=abcd_COVIDLoansMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DebtInstrumentAxis=abcd_LoanFacilityAgreementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DebtInstrumentAxis=abcd_ThirdPartyMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 65 R54.htm IDEA: XBRL DOCUMENT v3.24.3 NOTES PAYABLE (Details 1) Sep. 30, 2024 USD ($) NOTES PAYABLE Â 2025 $ 1,622,349 2026 1,717,738 2027 420,633 2028 353,961 2029 and thereafter 153,291 Total Debt 4,267,972 Less: notes payable - current portion 1,622,349 Notes payable - long term portion $ (2,645,623) X - ReferencesNo definition available. + Details Name: abcd_LessNotesPayableCurrentPortion Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: abcd_NotesPayableLongTermPortion Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_DebtDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount, after deduction of unamortized premium (discount) and debt issuance cost, of long-term debt. Excludes lease obligation. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482949/835-30-55-8Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(16)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -

Paragraph 69B -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69BReference 5: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69C -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69CReference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1D -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1DReference 7: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(16)(a)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (b)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-4 + Details Name: us-gaap_LongTermDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of long-term debt payable, sinking fund requirement, and other securities issued that are redeemable by holder at fixed or determinable price and date, maturing after fifth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.12-04(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-3Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 470 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481544/470-10-50-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1E + Details Name: us-gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalAfterYearFive Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of long-term debt payable, sinking fund requirement, and other securities issued that are redeemable by holder at fixed or determinable price and date, maturing in next fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.12-04(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-3Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 470 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481544/470-10-50-1 + Details Name: us-gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalInNextTwelveMonths Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of long-term debt payable, sinking fund requirement, and other securities issued that are redeemable by holder at fixed or determinable price and date, maturing in fourth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.12-04(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-3Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 470 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481544/470-10-50-1 + Details Name: us-gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalInYearFour Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of long-term debt payable, sinking fund requirement, and other securities issued that are redeemable by holder at fixed or determinable price and date, maturing in third fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.12-04(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-3Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 470 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481544/470-10-50-1 + Details Name: us-gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalInYearThree Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of long-term debt payable, sinking fund requirement, and other securities issued that are redeemable by holder at fixed or determinable price and date, maturing in second fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.12-04(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-3Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 470 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481544/470-10-50-1 + Details Name: us-gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalInYearTwo Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant XML 66 R55.htm IDEA: XBRL DOCUMENT v3.24.3 NOTES PAYABLE (Details Narrative) 1 Months Ended 3 Months Ended 9 Months Ended 12 Months Ended May 12, 2020 USD ($) Jul. 30, 2021 USD ($) Nov. 19, 2020 USD ($) Jun. 23, 2020 USD ($) Sep. 30, 2024 USD ($) Sep. 30, 2024 USD ($) shares Sep. 30, 2024 CAD ($) shares Dec. 31, 2022 USD ($) Dec. 31, 2023 USD ($) Jun. 09, 2022 USD ($) Mar. 03, 2022 USD ($) Dec. 30, 2020 Oct. 17, 2018 USD ($) Stock issued for debt obligation | shares Â Â Â Â Â 420,471 420,471 Â Â Â Â Â Â Â Outstanding principal loan balance Â $ 578,850 Â Â Â Â Â Â Â Â $ 3,950,000 Â Â Note payable long term Â Â Â Â $ 2,645,623 $ 2,645,623 Â Â $ 3,035,341 Â Â Â Â Â Interest rate description Â Â Â Â Â one-month Euribor (3.90% as of December 31, 2023), and 6% plus one-month LIBOR (fully paid as of December 31, 2023), respectively one-month Euribor (3.90% as of December 31, 2023), and 6% plus one-month LIBOR (fully paid as of December 31, 2023), respectively Â Â Â Â Â Â Non cash interest expenses Â Â Â Â Â $ 221,060 Â $ 200,000 Â Â Â Â Â Five quarterly installments | shares Â Â Â Â Â 54,600 54,600 Â Â Â Â Â Â Â Final repayment | shares Â Â Â Â Â 1,965,600 1,965,600 Â Â Â Â Â Â Â July 29, 2024 [Member] Â Â Â Â Â Â Â Â Â Â Â Â Â Â Interest rate description Â Â Â Â Â The Note matures on July 31, 2029 and bears an annual interest rate of 2.58% plus the 3-month Euribor (3.47% as of September 30, 2024). Pursuant to the agreement, there is a six-month grace period for principal and interest repayment The Note matures on July 31, 2029 and bears an annual interest rate of 2.58% plus the 3-month Euribor (3.47% as of September 30, 2024). Pursuant to the agreement, there is a six-month grace period for principal and interest repayment Â Â Â Â Â Â Repayments of debt Â Â Â Â Â $ 445,800 Â Â Â Â Â Â Â Â Debt amount received from related party Â Â Â $ 611,500 Â Â Â Â Â Â Â Â Notes payable long term Â Â Â Â 396,367 396,367 Â Â 0 Â Â Â Â Â Full and Final Settlement Agreement [Member] Â Â Â Â Â Â Â Â Â Â Â Â Repayment of loan Â Â Â Â Â 334,350 Â Â Â Â Â Â Â Outstanding principal loan balance Â Â Â Â 1,588,163 1,588,163 Â Â 1,908,195 Â Â Â Â Note payable long term Â Â Â Â 1,086,638 1,086,638 Â Â 1,327,440 Â Â Â Â Â Accrued interest expenses Â Â Â Â Â Â Â 161,274 Â Â Â Â Interest expenses Â Â Â Â 29,365 110,170 Â Â Â Â Â Â Â Â Debt Exchange Agreement [Member] Â Â Â Â Â Â Â Â Â Â Â Â Outstanding principal loan balance Â Â $ 611,500 Â 154,792 154,792 Â Â 245,822 Â Â Â Â Accrued interest expenses Â Â Â Â 6,057 6,057 Â Â 12,379 Â Â Â Â Repayments of debt Â Â Â Â Â 92,875 Â Â Â Â Â Â Â Agreement description Â Â The note matures on November 18, 2025 and bears an annual interest rate, based on a 360-day year, of 3% plus 0.6% plus 6-month Euribor when Euribor is positive (3.35% as of September 30, 2024). The principal is to be repaid in 18 quarterly installments of â‚¬27,778 ($30,333) Â Â Â Â Â Â Â Â Â Notes payable long term Â Â Â Â 30,958 30,958 Â Â 122,911 Â Â Â Â July 30, 2021 Debt Agreement [Member] Â Â Â Â Â Â Â Â Â Â Â Â Outstanding principal loan balance Â Â Â Â 281,338 281,338 Â Â 261,918 Â Â Â Â Note payable long term Â Â Â Â 134,929 134,929 Â Â 227,065 Â Â Â Â Accrued interest expenses Â Â Â Â 17,083 17,083 Â Â 12,063 Â Â Â Â Repayments of debt Â Â Â Â Â 91,267 Â Â Â Â Â Â Â Agreement description Â The note matures on August 5, 2026 and bears an annual interest rate that applies to 60% of the principal of the note that is based on a 365-day year, of 5.84% plus 3-month Euribor when Euribor is positive (3.47% as of September 30, 2024). Pursuant to the terms of the agreement, there is a nine-month grace period for principal repayment during which interest is accrued. The principal is to be repaid in 18 quarterly installments of â‚¬27,778 commencing three months from the end of the grace period Â Â Â Â Â Â Â Â Â Â Â Â Covid Ninteen [Member] Â Â Â Â Â Â Â Â Â Â Â Â Loan received from related party $ 366,900 Â Â Â Â 1,123,700 Â Â Â Â Â Â Â Debt principal balance Â Â Â Â 720,908 $ 720,908 Â Â 897,165 Â Â Â Â Covid Ninteen [Member] | United Kingdom Government [Member] Â Â Â Â Â Â Â Â Â Â Â Â Interest rate description The loan will be repaid in 40 equal monthly installments beginning on July 29, 2022. As a condition to the loan, the Company was required to retain the same number of employees until October 31, 2020. As of December 31, 2023, the principal balance was $134,818. During the nine months ended September 30, 2024, the Company repaid â‚¬14,063 ($15,673) of the principal balance. The outstanding balance as of September 30, 2024 is â‚¬107,813 ($120,157) of which $99,260, is classified as â€œNotes payable - long term portionâ€ on the accompanying condensed consolidated balance sheet Â Â Â Â The loan has a ten-year maturity and bears interest at a rate of 2.5% per annum beginning 12-months after the initial disbursement, which was on July 10, 2020 The loan has a ten-year maturity and bears interest at a rate of 2.5% per annum beginning 12-months after the initial disbursement, which was on July 10, 2020 Â Â Â Â Â Â Loan received from related party $ 366,900 Â Â Â Â $ 68,310 Â Â Â Â Â Â Â Loan prinipal amount Â Â Â Â 51,345 $ 51,345 Â Â 52,066 Â Â Â Â June 9, 2022 Debt Agreement One [Member] Â Â Â Â Â Â Â Â Â Â Â Â Outstanding principal loan balance Â Â Â Â Â Â Â Â Â Â Â $ 335,008 Â Â Â Agreement description Â Â Â Â Â the Company entered into an agreement with a third-party lender in the principal amount of â‚¬320,000 ($335,008), the â€œNoteâ€. The Note matures on June 16, 2027 and bears an annual interest rate of 3.89% plus an additional rate of 0.60%, plus the 3-month Euribor (3.47% as of September 30, 2024). Pursuant to the agreement, there is a twelve-month grace period for principal repayment during which interest is accrued. The principal is to be repaid in 16 equal quarterly installments of â‚¬20,000 commencing on June 30, 2023. During the nine months ended September 30, 2024, the Company repaid â‚¬60,000 ($66,870) of the principal. As of September 30, 2024 and December 31, 2023, the Company has accrued interest of â‚¬4,673 ($5,208) and â‚¬11,043 ($12,215), respectively, and an outstanding balance of â‚¬200,000 ($222,900) and â‚¬260,000 ($287,612) of which $133,740 and $204,322, respectively, is classified as â€œNotes payable - long term portionâ€ on the accompanying condensed consolidated balance sheets the Company entered into an agreement with a third-party lender in the principal amount of â‚¬320,000 ($335,008), the â€œNoteâ€. The Note matures on June 16, 2027 and bears an annual interest rate of 3.89% plus an additional rate of 0.60%, plus the 3-month Euribor (3.47% as of September 30, 2024). Pursuant to the agreement, there is a twelve-month grace period for principal repayment during which interest is accrued. The principal is to be repaid in 16 equal quarterly installments of â‚¬20,000 commencing on June 30, 2023. During the nine months ended September 30, 2024, the Company repaid â‚¬60,000 ($66,870) of the principal. As of September 30, 2024 and December 31, 2023, the Company has accrued interest of â‚¬4,673 ($5,208) and â‚¬11,043 ($12,215), respectively, and an outstanding balance of â‚¬200,000 ($222,900) and â‚¬260,000 ($287,612) of which $133,740 and $204,322, respectively, is classified as â€œNotes payable - long term portionâ€ on the accompanying condensed consolidated balance sheets Â Â Â Â Â Â Accured interest expense Â Â Â Â Â Â Â Â Â Â 12,215 Â Â Â Â Notes payable long term Â Â Â Â Â Â Â Â 204,322 Â Â Â Â Synthesis Facility Agreement [Member] | TFF [Member] Â Â Â Â Â Â Â Â Â Â Â Â Outstanding principal loan balance Â Â Â Â Â Â Â Â Â Â Â $ 5,629,555 Accrued expenses Â Â Â Â Â Â Â Â Â Â Â 524,094 Synthesis Facility Agreement [Member] | TFF [Member] | Principal Balance One [Member] Â Â Â Â Â Â Â Â Â Â Â Â Debt instrument, accrue interest rate Â Â Â Â Â Â Â Â Â Â Â 5.50% Â Debt intrument split, principal balance Â Â Â Â Â Â Â Â Â Â Â Â Â $ 2,316,000 Synthesis Facility Agreement [Member] | TFF [Member] | Principal balance 2 [Member] Â Â Â Â Â Â Â Â Â Â Â Stated interest rate Â Â Â Â Â Â Â Â Â Â 6.00% Debt split, balance Â Â Â Â Â Â Â Â Â Â Â $ 4,000,000 National Bank of Greece SA [Member] | June 23, 2020 [Member] Â Â Â Â Â Â Â Â Â Â Â Outstanding principal loan balance Â Â Â Â 131,118 $ 131,118 Â Â 227,747 Â Â Â Â Interest rate description Â Â Â The note is interest bearing from the date of receipt and is payable every three months at an interest rate of 3.06% plus 3-month Euribor (3.47% as of September 30, 2024) Â Â Â Â Â Â Â Â Repayments of debt Â Â Â Â Â 98,338 Â Â Â Â Â Â Â Debt amount received from related party Â Â Â $ 611,500 Â Â Â Â Â Â Â Â Notes payable long term Â Â Â Â 0 $ 0 Â Â 97,606 Â Â Â Â Senior Promissory Notes [Member] | Unaffiliated Third Party [Member] Â Â Â Â Â Â Â Â Â Â Â Â Description of loan repayment Â Â Â Â Â CAD $2 million cash received noted in (b) above, the Company accounted for its obligation to issue a variable number of the Companyâ€™s Common Shares as Share-settled debt obligation in accordance with ASC 480 measured at fair value or the settlement amount of $1,554,590 (CAD $2 million CAD $2 million cash received noted in (b) above, the Company accounted for its obligation to issue a variable number of the Companyâ€™s Common Shares as Share-settled debt obligation in accordance with ASC 480 measured at fair value or the settlement amount of $1,554,590 (CAD $2 million Â Â Â Â Â Â Â Cloudscreen Promissory Note [Member] | January 23, 2024 [Member] Â Â Â Â Â Â Â Â Â Â Â Â Outstanding principal loan balance Â Â Â Â $ 324,870 $ 324,870 Â Â Â Â Â Â Â Repayments of debt Â Â Â Â Â $ 10,830 Â Â Â Â Â Â Â Agreement description Â Â Â Â Â Note matures on March 25, 2025 and is interest free. This Note is being given in connection with the Closing of the Asset Purchase, Sale and Transfer Agreement dated as of October 9, 2023 and as amended from time to time pursuant to which the Company agreed to purchase from the third-party a drug repurposing Artificial Intelligence â€œAIâ€ powered platform known as â€œCloudscreenÂ®â€ (refer to Note 2, section â€œAcquisition accountingâ€). The principal is to be repaid in 15 equal monthly installments of â‚¬20,000 commencing on January 25, 2024. During the 9 months ended September 30, 2024, the Company repaid â‚¬10,000 ($10,830) of the principal and recorded a foreign currency loss of $16,155. As of September 30, 2024, and December 31, 2023 the Company had an outstanding balance of $323,205 and $317,880 of which $0 and $0, respectively, is classified as â€œNotes payable - long term portionâ€ on the accompanying condensed consolidated balance sheets Note matures on March 25, 2025 and is interest free. This Note is being given in connection with the Closing of the Asset Purchase, Sale and Transfer Agreement dated as of October 9, 2023 and as amended from time to time pursuant to which the Company agreed to purchase from the third-party a drug repurposing Artificial Intelligence â€œAIâ€ powered platform known as â€œCloudscreenÂ®â€ (refer to Note 2, section â€œAcquisition accountingâ€). The principal is to be repaid in 15 equal monthly installments of â‚¬20,000 commencing on January 25, 2024. During the 9 months ended September 30, 2024, the Company repaid â‚¬10,000 ($10,830) of the principal and recorded a foreign currency loss of $16,155. As of September 30, 2024, and December 31, 2023 the Company had an outstanding balance of $323,205 and $317,880 of which $0 and $0, respectively, is classified as â€œNotes payable - long term portionâ€ on the accompanying condensed consolidated balance sheets Â Â Â Â Â Â Notes payable long term Â Â Â Â Â Â Â Â 317,880 Â Â Â Â Cloudscreen Promissory Note [Member] | July 14, 2023 [Member] Â Â Â Â Â Â Â Â Â Â Â Â Outstanding principal loan balance Â Â Â Â Â Â Â Â 1,081,532 Â Â Â Â Agreement description Â Â Â Â Â The Company entered into an agreement with a third-party lender in the principal amount of â‚¬1,000,000 ($1,123,700), the â€œNoteâ€. The Note matures on July 31, 2028 and bears an annual interest rate of 2.46% plus the 3-month Euribor (3.47% as of September 30, 2024). Pursuant to the agreement, there is a nine-month grace period for interest and principal repayment. The principal is to be repaid in 18 equal quarterly installments of â‚¬55,556 commencing on May 2, 2024. During the nine months ended September 30, 2024, the Company repaid â‚¬108,633 ($58,179) of the principal. As of September 30, 2024, and December 31, 2023, the Company has accrued interest of â‚¬7,845 ($8,743) and â‚¬19,820 ($21,925), respectively. As of September 30, 2024, and December 31, 2023 the Company an outstanding balance of â‚¬869,067 ($968,575) and â‚¬977,700 ($1,081,532), of which $720,908 and $897,165, respectively the Company entered into an agreement with a third-party lender in the principal amount of â‚¬1,000,000 ($1,123,700), the â€œNoteâ€. The Note matures on July 31, 2028 and bears an annual interest rate of 2.46% plus the 3-month Euribor (3.47% as of September 30, 2024). Pursuant to the agreement, there is a nine-month grace period for interest and principal repayment. The principal is to be repaid in 18 equal quarterly installments of â‚¬55,556 commencing on May 2, 2024. During the nine months ended September 30, 2024, the Company repaid â‚¬108,633 ($58,179) of the principal. As of September 30, 2024, and December 31, 2023, the Company has accrued interest of â‚¬7,845 ($8,743) and â‚¬19,820 ($21,925), respectively. As of September 30, 2024, and December 31, 2023 the Company an outstanding balance of â‚¬869,067 ($968,575) and â‚¬977,700 ($1,081,532), of which $720,908 and $897,165, respectively Â Â Â Â Â Â Notes payable long term Â Â Â Â Â Â Â Â $ 897,165 Â Â Â Â Distribution and Equity Acquisition Agreement [Member] | Marathon Global Inc [Member] Â Â Â Â Â Â Â Â

Â Â Â Â Cash received upon gross sales Â Â Â Â Â Â $ 2,750,000 Â Â Â Â Â Â Upfront cash received Â Â Â Â Â Â $ 2,000,000 Â Â Â Â Â Â Equity interest acquired description Â Â Â Â Â a 33 1/3% equity interest or 5 million shares in Marathon as partial consideration for the Companyâ€™s distribution services a 33 1/3% equity interest or 5 million shares in Marathon as partial consideration for the Companyâ€™s distribution services Â Â Â Â Â Â Distribution and Equity Acquisition Agreement [Member] | Marathon Global Inc [Member] | Gross Sales One [Member] Â Â Â Â Â Â Â Â Â Â Â Â Â Â Cash received upon gross sales Â Â Â Â Â Â $ 2,750,000 Â Â Â Â Â Â Distribution and Equity Acquisition Agreement [Member] | Marathon Global Inc [Member] | Gross Sales [Member] Â Â Â Â Â Â Â Â Â Â Â Â Â Â Cash received upon gross sales Â Â Â Â Â Â 2,750,000 Â Â Â Â Â Â Gross sales Â Â Â Â Â Â $ 13,000,000 Â Â Â Â Â Â X - ReferencesNo definition available. + Details Name: abcd_AgreementDescription Namespace Prefix: abcd_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_CashReceivedUponGrossSales Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_DebtAmountReceivedFromRelatedParty Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_DebtInstrumentAccrueInterestRate Namespace Prefix: abcd_ Data Type: num:percentItemType Balance Type: na Period Type: instant X - ReferencesNo definition available. + Details Name: abcd_DebtIntrumentSplitPrincipalBalance Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: abcd_DebtPrincipalBalance Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: abcd_DebtSplitBalance Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: abcd_DescriptionOfLoanRepayment Namespace Prefix: abcd_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_EquityInterestAcquiredpercentageDescription Namespace Prefix: abcd_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_FinalRepaymentShares Namespace Prefix: abcd_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_FiveQuarterlyInstallments Namespace Prefix: abcd_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_GrossSalesValue Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_LoanReceivedFromRelatedParty Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_NonCashInterestExpenses Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_PrincipalAmountLoan Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: abcd_RepaymentsOfDebtsExchange Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_RepaymentsOfDebtsTwo Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_StockIssuedForDebtObligation Namespace Prefix: abcd_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_TotalRepaymentsOfDebt Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_TradeFinanceFacilityAgreementInterestRateDescription Namespace Prefix: abcd_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_UpfrontCashReceived Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of expenses incurred but not yet paid nor invoiced, and liabilities classified as other. + ReferencesNo definition available. + Details Name: us-gaap_AccruedLiabilitiesAndOtherLiabilities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of debt and lease obligation, classified as current. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(21)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_DebtCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionContractual interest rate for funds borrowed, under the debt agreement. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(a)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B + Details Name: us-gaap_DebtInstrumentInterestRateStatedPercentage Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionAmount of interest expense classified as other. + ReferencesNo definition available. + Details Name: us-gaap_InterestExpenseOther Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionCarrying 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). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_InterestPayableCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of interest payable on debt, including, but not limited to, trade payables. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(15)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(15)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_InterestPayableCurrentAndNoncurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount, after deduction of unamortized premium (discount) and debt issuance cost, of long-term debt classified as noncurrent. Excludes lease obligation. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LongTermDebtNoncurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionCarrying value as of the balance sheet date of notes payable (with maturities initially due after one year or beyond the operating cycle if longer), excluding current portion. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LongTermNotesPayable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of cash outflow for short-term and long-term debt. Excludes payment of lease obligation. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 15 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-15 + Details Name: us-gaap_RepaymentsOfDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - Details Name: us-gaap_PlanNameAxis=abcd_DebtAgreementJulyTwentyNineMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PlanNameAxis=abcd_FullAndFinalSettlementAgreementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PlanNameAxis=abcd_DebtExchangeAgreementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PlanNameAxis=abcd_DebtAgreementJuneMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PlanNameAxis=abcd_CovidNinteenMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AccountsNotesLoansAndFinancingReceivablesByLegalEntityOfCounterpartyTypeAxis=abcd_UnitedKingdomGovernmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PlanNameAxis=abcd_DebtAgreementJuneOneMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PlanNameAxis=abcd_SynthesisFacilityAgreementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_TitleOfIndividualAxis=abcd_TFFMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DerivativeInstrumentRiskAxis=abcd_PrincipalBalanceOneMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DerivativeInstrumentRiskAxis=abcd_PrincipalBalanceTwoMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=abcd_NationalBankOfGreeceSAMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardDateAxis=abcd_JuneTwentyThreeTwoThousandTwentyMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_LongtermDebtTypeAxis=abcd_SeniorPromissoryNotesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=abcd_UnaffiliatedThirdPartyMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_LongtermDebtTypeAxis=abcd_PromissoryNotesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardDateAxis=abcd_JanuaryTwentyThreeTwentyFourMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardDateAxis=abcd_JulyFourteenTwoThousandTwentyThreeMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_BusinessAcquisitionAxis=abcd_DistributionAndEquityAcquisitionAgreementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionAxis=abcd_MarathonGlobalIncMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_IncomeStatementLocationAxis=abcd_SalesOneMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_IncomeStatementLocationAxis=us-gaap_SalesMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 67 R56.htm IDEA: XBRL DOCUMENT v3.24.3 LEASES (Details) - Operating Lease [Member] Sep. 30, 2024 USD ($) 2024 $ 82,319 2025 243,175 2026 179,151 2027 and Thereafter 300,301 Total undiscounted operating lease payments 804,946 Less: Imputed interest (95,366) Present value of operating lease liabilities $ 709,580 X - ReferencesNo definition available. + Details Name: abcd_OperatingLeaseLiabilityLessImputedInterest Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payment for operating lease due after fifth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueAfterYearFive Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payment for operating lease to be paid in fourth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueYearFour Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payment for operating lease to be paid in third fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueYearThree Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payment for operating lease to be paid in second fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueYearTwo Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payments in excess of discounted obligation for lease payments for operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityUndiscountedExcessAmount Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionPresent value of lessee's discounted obligation for lease payments from operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseLiability Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - Details Name: us-gaap_PropertySubjectToOrAvailableForOperatingLeaseAxis=abcd_OperatingLeaseMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 68 R57.htm IDEA: XBRL DOCUMENT v3.24.3 LEASES (Details 1) - Finance Lease [Member] Sep. 30, 2024 USD ($) 2024 $ 9,039 2025 12,892 2026 3,712 Total undiscounted finance lease payments 25,643 Less: Imputed interest (910) Present value of finance lease liabilities $ 24,733 X - ReferencesNo definition available. + Details Name: abcd_FinanceLeaseLiabilityPaymentsDueYearFiveImputedInterest Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: abcd_FinanceLeaseLiabilityPaymentsDueYearFiveTotalUndiscountedFinanceLeasePayments Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payments for finance lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_FinanceLeaseLiabilityPaymentsDue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payment for finance lease to be paid in next fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_FinanceLeaseLiabilityPaymentsDueNextTwelveMonths Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payment for finance lease to be paid in third fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_FinanceLeaseLiabilityPaymentsDueYearThree Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payment for finance lease to be paid in second fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_FinanceLeaseLiabilityPaymentsDueYearTwo Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - Details Name: us-gaap_AwardTypeAxis=abcd_FinanceLeaseMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 69 R58.htm

IDEA: XBRL DOCUMENT v3.24.3 LEASES (Details Narrative) - USD ($) 3 Months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 Operating lease, term of agreements Â Â The Company has various operating and finance lease agreements with terms up to 10 years Â Amortization of right-of-use assets Â Â $ 22,507 $ 102,549 Operating lease cash flows used in finance lease $ 9,765 $ 27,118 $ 41,094 118,847 Operating lease, weighted average discount rate Â Â 6.74% Â Operating lease Weighted-average remaining lease term Â Â 4 years 29 days Â Finance lease, weighted average remaining lease term Â Â 1 year 2 months 8 days Â Finance lease, interest expense Â Â $ 1,765 20,629 Finance lease, weighted average discount rate Â Â 6.74% Â Finance lease, amortization expense 7,589 22,507 $ 35,452 102,549 Interest expense [Member] Â Â Â Â Â Finance lease, interest expense 457 1,765 6,920 20,629 General And Administrative Expense [Member] Â Â Â Â Â Amortization of right-of-use assets $ 76,229 $ 235,659 $ 50,690 $ 158,407 X - ReferencesNo definition available. + Details Name: abcd_FinanceLeaseAmortizationExpense Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_FinanceLeaseWeightedAverageDiscountRate Namespace Prefix: abcd_ Data Type: num:percentItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_OperatingLeaseCashFlowsUsedInFinanceLease Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_OperatingLeaseTermOfAgreements Namespace Prefix: abcd_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_OperatingLeaseWeightedAverageDiscountRate Namespace Prefix: abcd_ Data Type: num:percentItemType Balance Type: na Period Type: duration X - DefinitionWeighted average period before the next renewal or extension for intangible assets with renewal or extension terms, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2 + Details Name: us-gaap_AcquiredFiniteLivedIntangibleAssetWeightedAveragePeriodBeforeRenewalOrExtension Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionWeighted average amortization period of finite-lived intangible assets acquired either individually or as part of a group of assets, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2 + Details Name: us-gaap_AcquiredFiniteLivedIntangibleAssetsWeightedAverageUsefulLife Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionAmount of interest expense on finance lease liability. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 53 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479589/842-20-55-53Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-4Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-4 + Details Name: us-gaap_FinanceLeaseInterestExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of periodic reduction over lease term of carrying amount of right-of-use asset from operating lease. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_OperatingLeaseRightOfUseAssetAmortizationExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - Details Name: us-gaap_IncomeStatementLocationAxis=us-gaap_InterestExpenseMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_IncomeStatementLocationAxis=us-gaap_GeneralAndAdministrativeExpenseMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 70 R59.htm IDEA: XBRL DOCUMENT v3.24.3 OTHER LIABILITIES (Details Narrative) 9 Months Ended Sep. 30, 2024 USD ($) OTHER LIABILITIES Â Tax liabilities payable $ 1,812,919 Payroll tax related current liabilities 1,799,431 Unaudited tax 644,779 Provision for staff leaving compensation 411,732 Received prepayments from customers 451,575 Accrued sales discounts $ 407,725 X - ReferencesNo definition available. + Details Name: abcd_PayrollTaxRelatedCurrentLiabilities Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_ProvisionForStaffLeavingCompensation Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_TaxLiabilitiesPayable Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionCarrying value as of the balance sheet date of obligations incurred through that date and payable for sales commissions. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 8 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-8 + Details Name: us-gaap_AccruedSalesCommissionCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_OtherLiabilitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionCash received from customers as progress payments on projects that have been partially completed. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-25Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 912 -SubTopic 310 -Name Accounting Standards Codification -Section 45 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478345/912-310-45-11 + Details Name: us-gaap_ProceedsFromCustomersForProgressPayments Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of expense for interest on an underpayment of income taxes and penalties related to a tax position claimed or expected to be claimed in the tax return. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 217 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-217Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 15 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-15 + Details Name: us-gaap_UnrecognizedTaxBenefitsIncomeTaxPenaltiesAndInterestExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration XML 71 R60.htm IDEA: XBRL DOCUMENT v3.24.3 COMMITMENTS AND CONTINGENCIES (Details Narrativec) - USD ($) 1 Months Ended 3 Months Ended 9 Months Ended 12 Months Ended Nov. 21, 2023 Jun. 26, 2022 Jul. 31, 2021 Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 Dec. 31, 2023 Description for advisory agreement Â Â As consideration for services rendered, and successful Nasdaq listing, the Company paid $100,000. The $100,000 bonus was incurred and settled within 2022. Finally, the Consultant received a total of 10,000 shares of the Companyâ€™s common stock, 2,000 of such shares that have been previously issued pursuant to previous agreements and additional 15,258 shares that were issued on February 2, 2023, based on the amendment signed on February 1, 2023 Â Â Â Â Â Stock based compensation Â Â Â $ 109,636 $ 109,636 $ 326,525 $ 214,505 Â Payment of additional tax Â Â Â Â Â Â 99,644 Â Â Additional stock consideration Â Â Â Â Â Â $ 264,000 Â Â Complementary compensation Shares Â Â Â Â Â 440,000 Â Â Four Third Party Consultants [Member] Â Â Â Â Â Â Â Â Awarded shares 970,000 Â Â Â Â Â Â Â Â Awarded share value $ 999,100 Â Â Â Â Â Â Â Â Phase 1 [Member] Â Â Â Â Â Â Â Â Project cost Â $ 838,450 Â Â Â Â Â Â Â Phase 2 [Member] Â Â Â Â Â Â Â Â Project cost Â $ 907,084 Â Â Â Â Â Â National Medicines Agency [Member] | General And Administrative Expense [Member] Â Â Â Â Â Â Â Â Stock based compensation Â Â Â $ 264,750 $ 0 $ 728,250 $ 0 $ 77,250 Imposed fine Â Â Â Â Â Â $ 16,214 Â Â X - ReferencesNo definition available. + Details Name: abcd_AdditionalStockConsideration Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_AdvisoryDescription Namespace Prefix: abcd_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_ComplementaryCompensationShares Namespace Prefix: abcd_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_ImposedFine Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_PaymentTax Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_ProjectCosts Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_StockIssuedDuringPeriodSharesAwarded Namespace Prefix: abcd_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionAmount of expense for award under share-based payment arrangement. Excludes amount capitalized. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 14.F) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479830/718-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (h)(1)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_AllocatedShareBasedCompensationExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe fair value of stock issued in noncash financing activities. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-4Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-3Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-5 + Details Name: us-gaap_StockIssued1 Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=abcd_FourThirdPartyConsultantsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=abcd_PhaseOneMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=abcd_PhaseTwoMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_LitigationCaseAxis=abcd_NationalMedicinesAgencyMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_IncomeStatementLocationAxis=us-gaap_GeneralAndAdministrativeExpenseMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 72 R61.htm IDEA: XBRL DOCUMENT v3.24.3 STOCK OPTIONS AND WARRANTS (Details) - Warrants [Member] - USD ($) 9 Months Ended 12 Months Ended Sep. 30, 2024 Dec. 31, 2023 Number of Shares Outstanding, Beginning balance 8,561,476 4,194,236 Number of Shares Outstanding, Granted 9,748,252 7,524,933 Number of Shares Outstanding, Forfeited 0 0 Number of Shares Outstanding, Exercised (4,874,126) (3,152,386) Number of Shares Outstanding, Expired (3,096) Â Number of Shares Outstanding, Ending balance 13,432,506 8,561,476 Number of Shares Outstanding, Exercisable 13,432,506 Â Weighted Average Exercise Price Outstanding, Beginning balance $ 3.91 $ 8.31 Weighted Average Exercise Price, Granted 0.95 1.65 Weighted Average Exercise Price Outstanding, Ending balance 2.64 $ 3.91 Weighted Average Exercise Price, Exercisable $ 2.64 Â Weighted Average Remaining Contractual Term Outstanding, Beginning 4 years 7 months 21 days 5 years 14 days Weighted Average Remaining Contractual Term, Granted 3 years 2 months 26 days 5 years 1 month 17 days Weighted Average Remaining Contractual Term Outstanding, Ending 3 years 3 months 10 days 4 years 7 months 20 days Weighted Average Remaining Contractual Term Exercisable 3 years 3 months 10 days Â Aggregate Intrinsic Value Outstanding, Beginning balance $ 18,801 $ 2,562,621 Aggregate Intrinsic Value Outstanding, Ending balance 11,681 $ 18,801 Aggregate Intrinsic Value Outstanding, Exercisable $ 11,681 Â X - ReferencesNo definition available. + Details Name: abcd_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsForfeituresAndExercisableInPeriod Namespace Prefix: abcd_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingExercisableIntrinsicValue Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_ShareBasedCompensationArrangementsByShareBasedPaymentAwardOptionsExercisableInPeriodWeightedAverageExercisePrice92 Namespace Prefix: abcd_ Data Type: num:perShareItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsOutstandingWeightedAverageRemainingContractualTermGranted Namespace Prefix: abcd_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_WeightedAverageRemainingContractualTermExercisable Namespace Prefix: abcd_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_WeightedAverageRemainingContractualTermOutstandingBeginning Namespace Prefix: abcd_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_WeightedAverageRemainingContractualTermOutstandingEnding Namespace Prefix: abcd_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionFor presentations that combine terminations, the number of shares under options that were cancelled during the reporting period as a result of occurrence of a terminating event specified in contractual agreements pertaining to the stock option plan or that expired. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsForfeituresAndExpirationsInPeriod Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionThe number of shares under options that were cancelled during the reporting period as a result of occurrence of a terminating event specified in contractual agreements pertaining to the stock option plan. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(03) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsForfeituresInPeriod Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionNet number of share options (or share units) granted during the period. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(01) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriod Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionAmount by which the current fair value of the underlying stock exceeds the exercise price of options outstanding. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 718 -SubTopic 10 -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingIntrinsicValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionNumber of options outstanding, including both vested and non-vested options. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period

Type: instant X - DefinitionWeighted average price at which grantees can acquire the shares reserved for issuance under the stock option plan. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageExercisePrice Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionWeighted average per share amount at which grantees can acquire shares of common stock by exercise of options. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(01) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementsByShareBasedPaymentAwardOptionsGrantsInPeriodWeightedAverageExercisePrice Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionNumber of share options (or share units) exercised during the current period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(02) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_StockIssuedDuringPeriodSharesStockOptionsExercised Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_AwardTypeAxis=abcd_WarrantsMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 73 R62.htm IDEA: XBRL DOCUMENT v3.24.3 STOCK OPTIONS AND WARRANTS (Details Narrative) - USD ($) 1 Months Ended 3 Months Ended 9 Months Ended 12 Months Ended Apr. 03, 2023 Sep. 26, 2024 Dec. 29, 2023 Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 Dec. 31, 2023 Aug. 21, 2023 Sep. 19, 2022 Share-based compensation expense Â Â Â $ 109,636 $ 109,636 $ 326,525 $ 214,505 Â Â Â Discription of incentive stock awards Â Â Â Â Â The awards are in the form of restricted stock and will vest in two parts: 50% on October 2, 2023 and 50% on October 2, 2024 Â Â Â Â Total shares of awarded 185,000 Â Â Â Â Â Â Â Â Â Common stock share issued Â Â Â 23,346,023 Â 23,346,023 Â 15,982,472 Â Â Gross cash proceeds from warrants exercised Â $ 4,240,977 $ 3,533,741 Â Â $ 4,240,977 $ 0 Â Â Â Shares held in escrow Â 2,532,126 950,063 Â Â Â Â Â Â Â Board of Directors [Member] Â Â Â Â Â Â Â Â Â Â Share-based compensation expense Â Â Â $ 48,425 Â $ 48,425 Â Â Â Â Share reserv for issuance Â Â Â Â Â Â Â Â 2,500,000 Â 2022 Plan [Member] Â Â Â Â Â Â Â Â Â Â Share reserv for issuance Â Â Â Â Â Â Â Â 200,000 2023 Plan [Member] Â Â Â Â Â Â Â Â Â Â Share reserv for issuance Â Â Â Â Â Â Â Â 2,500,000 Â Warrant Exchange [Member] Â Â Â Â Â Â Â Â Â Â Number of Shares Outstanding, Exercised Â Â (4,874,126) Â Â (9,748,252) Â (3,152,386) Â Â Â Fair value of warrants immediately before the re-pricing Â $ 4,197,280 $ 3,603,183 Â Â Â Â Â Â Â Fair value of warrants immediately after re-pricing Â 4,207,073 3,610,825 Â Â Â Â Â Â Â Â Deemed dividend Â $ 6,185,321 $ 7,218,485 Â Â Â Â $ 7,642 Â Â Warrant with no expiration Â 4,874,126 2,437,063 2,332,000 Â 2,332,000 Â Â Â Â Common stock share issued Â 2,332,000 1,487,000 2,332,000 Â 2,332,000 Â Â Â Â Gross cash proceeds from warrants exercised Â $ 4,240,977 $ 3,533,741 Â Â Â Â Â Â Â Â Shares held in escrow Â 2,532,126 950,063 Â Â Â Â Â Â Â Â Term Â 5 years 5 years Â Â Â Â Â Â Â Warrant Exchange [Member] | Maximum [Member] Â Â Â Â Â Â Â Â Â Â Warrants exercise price Â $ 0.8701 $ 1.45 Â Â Â Â Â Â Â Warrant Exchange [Member] | Minimum [Member] Â Â Â Â Â Â Â Â Â Â Warrants exercise price Â $ 1.45 $ 2.75 Â Â Â Â Â Â Â Â Warrants [Member] Â Â Â Â Â Â Â Â Â Â Number of Shares Outstanding, Exercised Â Â Â Â Â (4,874,126) Â (3,152,386) Â Â Fair value of exercise prices before re-pricing Â Â fair value of common stock of $1.49, b) exercise price of $1.45 before re-pricing, c) exercise price of $2.75 after re-pricing Â Â exercise price of $1.45 before re-pricing, c) exercise price of $0.8701 after re-pricing, Â Â Â Â Fair value of terms re-pricing Â Â terms of 5.07 years and 5.02 years Â Â term of 4.26 years Â Â Â Â Deemed dividend Â Â $ 7,642 Â Â $ 9,793 Â $ 7,642 Â Â Fair value of common stock Â Â Â $ 1.49 Â $ 1.49 Â Â Â Â Divined rate Â 0.00% Â Â Â 0.00% Â Â Â Â Risk free interest rate Â 3.83% Â Â Â 3.55% Â Â Â Â Number of Warrants Exercisable Â Â Â 8,558,380 Â 8,558,380 Â Â Â Â Warrant otstanding Â Â Â 13,432,506 Â 13,432,506 Â Â Â Â Warrant expiration date Â Â Â Â Â expiration dates from October 2024 through October 2029 and 13,334 warrants with no expiration date Â Â Â Â Warrant with no expiration Â Â Â 13,419,172 Â 13,419,172 Â Â Â Â X - ReferencesNo definition available. + Details Name: abcd_AwardedShares Namespace Prefix: abcd_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_DiscriptionOfIncentiveStockAwards Namespace Prefix: abcd_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_ExercisePricesBeforeRePricingDescription Namespace Prefix: abcd_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_FairValueOfCommonStockPerShare Namespace Prefix: abcd_ Data Type: num:perShareItemType Balance Type: na Period Type: instant X - ReferencesNo definition available. + Details Name: abcd_FairValueOfWarrantsAfterRepricing Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_FairValueOfWarrantsBeforeRepricing Namespace Prefix: abcd_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionExercisableNumber Namespace Prefix: abcd_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - ReferencesNo definition available. + Details Name: abcd_SharesHeldInEscrow Namespace Prefix: abcd_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_TermsRepricingDescription Namespace Prefix: abcd_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_WarrantExercisePriceOfWarrants Namespace Prefix: abcd_ Data Type: num:perShareItemType Balance Type: na Period Type: instant X - ReferencesNo definition available. + Details Name: abcd_WarrantExpirationDateDescription Namespace Prefix: abcd_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of expense for award under share-based payment arrangement. Excludes amount capitalized. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 14.F) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479830/718-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (h)(1)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_AllocatedShareBasedCompensationExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionNumber of warrants or rights outstanding. + ReferencesNo definition available. + Details Name: us-gaap_ClassOfWarrantOrRightOutstanding Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionThe number of warrants or rights which entitle the entity to receive future services in exchange for the unvested, forfeitable warrants or rights. + ReferencesNo definition available. + Details Name: us-gaap_ClassOfWarrantOrRightUnissued Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionAggregate number of common shares reserved for future issuance. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_CommonStockCapitalSharesReservedForFutureIssuance Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionTotal number of common shares of an entity that have been sold or granted to shareholders (includes common shares that were issued, repurchased and remain in the treasury). These shares represent capital invested by the firm's shareholders and owners, and may be all or only a portion of the number of shares authorized. Shares issued include shares outstanding and shares held in the treasury. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_CommonStockSharesIssued Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionAmount of paid and unpaid cash, stock, and paid-in-kind (PIK) dividends declared, for example, but not limited to, common and preferred stock. + ReferencesReference 1: 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 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 2 -SubTopic 405 -Topic 942 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477787/942-405-45-2 + Details Name: us-gaap_Dividends Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe cash inflow associated with the amount received from holders exercising their stock warrants. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 14 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-14 + Details Name: us-gaap_ProceedsFromWarrantExercises Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe estimated dividend rate (a percentage of the share price) to be paid (expected dividends) to holders of the underlying shares over the option's term. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedDividendRate Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionThe risk-free interest rate assumption that is used in valuing an option on its own shares. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(iv) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsRiskFreeInterestRate Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionExpected term of award under share-based payment arrangement, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_SharebasedCompensationArrangementBySharebasedPaymentAwardFairValueAssumptionsExpectedTerm1 Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionNumber of share options (or share units) exercised during the current period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(02) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_StockIssuedDuringPeriodSharesStockOptionsExercised Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=abcd_BoardOfDirectorsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PlanNameAxis=abcd_TwoZeroTwentyTwoPlanMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PlanNameAxis=abcd_TwoZeroTwentyThreePlanMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardTypeAxis=abcd_WarrantExchangeMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PlanNameAxis=abcd_TopMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PlanNameAxis=abcd_BottomMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardTypeAxis=abcd_WarrantsMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 74 R63.htm IDEA: XBRL DOCUMENT v3.24.3 DISAGGREGATION OF REVENUE (Details) - USD ($) 3 Months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 Revenue $ 12,411,048 $ 12,823,797 $ 40,202,238 $ 37,537,003 Greece [Member] Â Â Â Â Revenue 12,247,597 12,544,643 39,385,730 36,041,012 Croatia [Member] Â Â Â Â Revenue 107 14,159 19,370 14,159 Cyprus [Member] Â Â Â Â Revenue 16,519 72,754 89,064 141,402 Bulgaria [Member] Â Â Â Â Revenue 25,507 0 43,849 0 Ireland [Member] Â Â Â Â Revenue 0 1,417 0 1,417 UK [Member] Â Â Â Â Revenue 121,318 190,614 664,225 1,338,509 United States [Member] Â Â Â Â Revenue $ 0 $ 210 $ 0 $ 504 X - DefinitionAmount of revenue recognized from goods sold, services rendered, insurance premiums, or other activities that constitute an earning process. Includes, but is not limited to, investment and interest income before deduction of interest expense when recognized as a component of revenue, and sales and trading gain (loss). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 41 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-41Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 11: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher

FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 42 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-42Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 43 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-43Reference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-40Reference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 235 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-05(b)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477314/942-235-S99-1Reference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_Revenues Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - Details Name: us-gaap_IncomeTaxAuthorityNameAxis=abcd_GreeceMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_IncomeTaxAuthorityNameAxis=abcd_CroatiaMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_IncomeTaxAuthorityNameAxis=abcd_CyprusMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_IncomeTaxAuthorityNameAxis=abcd_BulgariaMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_IncomeTaxAuthorityNameAxis=abcd_IrelandMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_IncomeTaxAuthorityNameAxis=abcd_UkMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_IncomeTaxAuthorityNameAxis=abcd_UnitedStatesMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 75 R64.htm IDEA: XBRL DOCUMENT v3.24.3 SUBSEQUENT EVENTS (Details Narrative) - Subsequent Events [Member] Nov. 06, 2024 $ / shares Bid price the closing bid price of the Companyâ€™s common stock being at least $1.00 per share for ten consecutive business days Minimum bid price $ 1.00 Closing bid of shares of common stock $ 1.00 X - ReferencesNo definition available. + Details Name: abcd_BidingPriceDescripion Namespace Prefix: abcd_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_ClosingBidOfSharesOfCommonStock Namespace Prefix: abcd_ Data Type: num:perShareItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: abcd_MinimumBidPricePerShare Namespace Prefix: abcd_ Data Type: num:perShareItemType Balance Type: na Period Type: instant X - Details Name: us-gaap_SubsequentEventType Namespace Prefix: us-gaap_ Data Type: na Balance Type: Period Type: EXCEL 76 Financial_Report.xlsx IDEA: XBRL DOCUMENT begin 644 Financial_Report.xlsx M4$L#!!0 (*"&;ED'04UB@0 +$ 0 9&]C4')O<',O87!P+GAM M;$V./0L",1!$_\IQO;=!P4)B0-!2L+(/>QLOD&1#LD)^OCG!CVX>;QA&WPIG M*N*I#BV&5(_C(I(/ !47BK9.7:=N')=HI6-Y #OGDK7A.YNJQ<&4GPZ4A!0W_J=0U[R;UEA_6\#MI7E!+ P04 M " "@AFY9!%FEX.\ K @ $0 &1O8U!R;W!S+V-O&ULS9)1 M2\,P$,_ BN2]O::K@]'+B^+3!H(#Q;>0W+9@TX3DI-VWMXU;A^@'\#%W__SN M=W"M#D+[B,_1!XQD,=V,KNN3T&'-CD1! "1]1*=2.27ZJ;GWT2F:GO$ 0>D/ M=4"HJ^H.')(RBA3,P" (L1"9;HX6.J,C',]H!1\^8Y=A1@-VZ+"G!+SDP.0\ M,9S&KH4K8(811I>^"V@68]["B<&;7&UL[5I;<]HX%'[OK]!X9_9M"\8V@;:T$W-I=MNTF83M M3A^%$5B-;'EDD81_OTV23;J;/ 0LZ?O.14? GZ#AY\^XN8NB&B)3R M> +]O6N[!3+ MUES@6QHO(];JM-O=5H1I;*$81V1@?5XL:$#05%%:;U\@M.4?,_@5RU2-9:,! M$U=!)KF(M/+Y;,7\VMX^9<_I.ATR@6XP&U@@? \YOI^1.6HCA5,+$P&IG/U9K MQJ"22("""R7V4!;I]J/3%0@R#3LZG5C.=GSVQ.V?C,K:=#1M&N#C\7@XMLO2 MBW A(5M>5 TR M6'!VULS2 Y9>*? IUE!K9';O=05SP6.XYB1'^QL4$UFG2&98T1G*=D 4. #?$ MT4Q0?*]MHK@PI+27)#6SRFU4!H(FLB!]4>"(<7K;YH] M5Z%82=J$^:!!&&N*<<^9ST6S[!Z5&T?95O-RCEU@5 9<8WS2J-2S%UGB5P/&M MG#P=$Q+-E L&08:7)"82J3E^34@3_BNEVOZKR2.FJW"$2M"/F(9 M-AIRM1:!MG&IA&!:$L;1>$[2M!\6:PUDSY@R.S-D77.UI$.$9)>-T(^8LZ+ MD!& _'H8X2IKMHG%8!/V>7L-)P>B"RV;]N'Z&U3-L+([W1)072N0/]< _Z3(T M!Z.:60F]A%9JGZJ'-#ZH'C(*!?&Y'C[E>G@*-Y;&O%"N@GL! _]':-*K^(+ M.7\N2<"E[[GT/:'2MSAD6R4)RU3393>* M$IY"&V[I4_5*E=? EK[DHN#Q;Y.FOH70^+, Y/%_GM,T+,T.WF)&Y M"M-2D&_#^>G%>!KB.=D$N7V85VWGV-'1^^?!4;"C[SR6'<>(\J(A[J&&F, _# M0X=Y>U^89Y7&4#04;6RL)"Q&MV"XU_$L%.!D8"V@!X.O40+R4E5@,5O& RN0 MHGQ,C$7H<.>77%_CT9+CVZ9EM6ZO*7<9;2)2.<)IF!-GJ\K>9;'!51W/55OR ML+YJ/;053L_^6:W(GPP13A8+$DACE!>F2J+S&5.^YRM)Q%4XOT4SMA*7&+SC MYL=Q3E.X$G:V#P(RN;LYJ7IE,6>F\M\M# DL6XA9$N)-7>W5YYNTB42%(JP# 4A M%W+C[^^3:G>,U_HL@6V$5#)DU1?*0XG!/3-R0]A4)?.NVB8+A=OB5,V[&KXF M8$O#>FZ=+2? VU[4/;07/4;SHYG@'K.' MYA,L0Z1^P7V*BH 1JV*^NJ]/^26<.[1[\8$@F_S6VZ3VW> ,? -2K6J5D*Q$_ M2P=\'Y(&8XQ;]#1?CQ1BK::QK<;:,0QY@%CS#*%F.-^'19H:,]6+K#F-"F]! MU4#E/]O4#6CV#30,9FV-J/D3@H\W/[O#;#"Q([A[8N_ 5!+ P04 M" "@AFY9HC,/><\% ","P & 'AL+W=O^9EQY$_/K>:(/0M(C:;SCXCE=,R;12QPEZ55O+>7FTK)2?\UBFI[Q M#4O4Z247,97J5*RE=",8#7)1'%G$MH=63,.D-QGGUQ[$9,PS&84)>Q HS>*8 MBM=K%O'=50_W#A<>P]5:Z@O69+RA*S9G\L_-@U!G5ND2A#%+TI G2+#E56^* M+SW'T8+\B:\AVZ5'QTBC+#A_UB=WP57/UB5B$?.EMJ#J9\L\%D7:297C^]ZT M5_Y/+3P^/KC?YO *9D%3YO'HKS"0ZZO>>0\%;$FS2#[RW4>V!QIH/Y]':?X7 M[8IG7;N'_"R5/-Z+50GB,"E^Z23L:"[Y#03RLW?9"_FURM:,)$5^-<"G4W5#HY\?B6"=1'Z9H*EHXMJ3SU M'ZBU5EK) Y%"@:P(:SMGF##GV.T1LXAK* MX\'R&=^>(>R:Y&^*XY3OQ\G]'/#]_#-=I%*H3^Y?TQLJ"%RS@VZ'E^F&^ÑRJ MIQI:RL26]2:__8*']N\FO)]D]@;6+6%=R'URD\A0OJ)'M@HU;B+1C,;,A S[M>/? SS_=S]/%F^NGI([J;>6F@)!TT(?58HC@C=*<^WA?T!WLUL<). MMFUC=^3BXU.D M^G-CM<%N_3XF?0>;($%A2\B+$O*B28.;QS2*T'66JMNI<;8!;.3(C/4'JEJB M8;L:0^U&<&N51I#'XPU-C#W)"9O:KQ/6M<4[B@BX"=Y-S,0J3%;H@W*0:Q 4 M-JP'!75M04D%2AJ-"OL&^<@V7$A-/)=49N9T!#M^,V8J#U:UY:PR#0931#4R M/# 1\@#L;4Y8E7&M-J_!!FU9JTB#&V6:VS!2.,"LE$}+KO)SX6J.YI7H\X$3+7/3$TA=3L-C,/G M">?95R-N%S&(5#&(-(I!3_0%W07JXPV7H5\P [4+6Y)1WQYB/!J<&WF[B$.D MBD,$SC! [WFD0*/>T_/VD'D.FB=3U";\!FJY"GJ$/C(O\0-TT8G>1C$B5C$BC M9&3$)D9LV.]!M7]JY.PB9J$9%&:ST'/D^?W OTQ'>)D1)V>UHK$QKQ)'P. MC;!=1"-212,"IYD?88ONR<@)&WUX--)U$8I(%8I(HU!TH'O@*@=%Z.]P4]__ MPH:#@>N8NZ0N5H1(%8W(B36A'%,P6@\&&SC8U(0]6-46JXI#!$XPGW@^)5GS M!$P*L,G &?8=;)OYNDA'3I6$'#C$S)F?"5UUF"S04R@C8]6=,#F._.01DUM MMC3*&/K5/K-MX\(>;-B6NHI'#AQB5+8\-E62UWC!(R,Q;*#W"XQ<7>0@I\I! M#AQ:RMJ\>?'7-%FQVNV0$T:SZ? S]U+B8#@O;$AYM;C5*/G>)FGT5&ZIZ'8@> M5L",J+!CS8(7K/J_G-;1?]=>E,RW@5/DZ\&NV/HLKY9;S=-\@]6J'B_VJ3]3 MO::9HH@ME=0^&ZGA6Q1O\6)Y)M\]W3!I>1Q?KAF-&!"/Z#N+SF7AQ/]#\H- M^,E_4$L#!!0 (*"&;EDVT5;;U @)DF 8 >&PO=V]R:W-H965T M%ALUM9I];]LX$H>_ "N%,W.X!3LTW262;&$B3[#6X;)*KTSO< MG[+,Q$)ER2O127.? _H:R8]GBBQV@5Z"M90^IWU##>68DG;Y4]?=FKI1&/Q9% MV9P-YEHO/XY&3397B[3Y4"U5";\5O4BU7!8ŽV:9:W263MH48PHQO%HD>;E M8'S:?G=? CT^KE2[R4MW7J%DM%FG]^ED5UOOB:/\VU^6(T/EVF3VJB M]+?E?0U'H^TLLWRARB:O2E2KQ[/!.?EXP:49T%K*UU87JBC,3*#CS\VD@^TYS<#=SV^S_]XZ#\Y,TT9=5,6_ M\YF>GPW$,W48[HJ]-?JY8O:.!29^;*]:-I_TI3L>G=?6":F,-LYD/[=]TH\&; MO#27<:)K^#6'<7I\<7=[>74[N;I$\&ER=W-]>?X !Y_/;\YO+Z[0Y,O5U<,$ MG:!ODTOTVR]_QUI.*D9.LHV)_B\@'UG&"BEA\0PT-$,>6.X1?AX9=C/G^_??UZ=?N SB<3<.RCRY_U!-P]@=E6YMEFJFS M >R;1M7/:C#^ZU](C#^YO/M)D^WYRK:^LM#LXXNTF:.TG*',?%! K_O+GM%"E M;EQ>KZ>*VZG,WG\>,T:XX-'IZ'G7(8>= $O9V>UIY5NM/*CU/,NJ%4B#U) I MT#DMU!"52KNDKF>*=B20!)12CGM:'88RB22-N%MLM!4;O5BH=5A@GGC!(MAJ3H,,K\AD"M*J=ZY=89^1"1)CT0]1AEPB)?5==;+6) MH+:;*BUW+ [E+HK!/+8F024^APXP0$7DNL-P*E.\2>$Q,2EL)CP3N[R27&>4" MNP43W-$'!R7?UVJ9YC.D?D!=TJBF35>5GJL:X%?7$ LH;1KE3EF;N??W-^0L M07KJ78:"@"WQZ-^A)_DY^H^Y%IMS[1CHXD"*3Q MP]W#^0W:AZ13*K44L)@R(1)K[5V6,4X2;_!T>"-AOMW74,W"6K:+;O"VA/I2 M>[&QF6T_KT:&!_W4YK3D4<2E]&CN,$?"G/M[5\])H->>E3LNGW&S5=93X MM=LH2Q(>)[&UW [#6' BF$=YQSP2AIXCNQ15^82TJA=H6=6F*G=*MW'&*(U$ M(OO2'881EA3[J4#'PF3[U!BW'7%Z8+-.D89CS'ON^ PC)@4W.="QT42!N,= M1'JJT(822*J$=WQTP2AN;O M>9F6V;MUVX"DL.#]0LEE!G'E6^R.HR0,TO/9,XB&; YM,IJN\F(&#OP*R3V# M)-/DWDBW*0G!BS'MT_0(P_WFIN,I#?/TKD6/'YG4)F$2 MA1TQ:9B8:\+XR4(=$.01D5+T*>BRC#'PWX=UNM,D'M MY/IUN.W1 N4KLTE(:>&T3R.7G=F0GN5F'3I%&)C]"NJ=\FU($@%_^NIM,YI0 MZBG_6 =2%NXG[_9:X3?IGOM.S&X5.73SW*I.'(:,)QQ+SUYD.W=,PPS<[W]W M_4:],,1A#9E%C+Z[#DT 7QQ%/QL8Y[+,R]R3RMS0T]K0O8@S,UU:B:%OE3 MZHT(&UO]^C1HLJ^S@QH+0ZV?Y8[J'9E-+PK58$S[G8##D&%HO;BG%&0=YUB8 M=@"T0^^*ZXR +S4WQJED-FTB'#G M8S]N \JZ_A(RV5?=X9"38&LV>;B[^,>7NYO+JZ^37]'5[]=/_S'V9OQ(%;? MVYQ]K-GVO>XXRL,<-=>]*E&CJ^5[$/V"/V!,3,&%GM-BI3XAAO$0K_^BQA ! M+NE*SZLZ_Z^:?4*4#1F/AYBR]DJ3: CM]) G],TX;QK3<9@?P99&<@A]LU6 M2+!/(E2M=*/A.Y-&TKVGZBE5HLI;,RW)[SMF$N5;;[=/+@=0I'8+%7[R+YP MUHC<1CIEH+D?4;89@9[*MQ]LUM[620MD[N>?Y"7*TF6NT\(IUM'& M>P/3QRNZJ MAZN"7;F;AU;5 O+7W+RF\PQ50M4X,L$L\2Y#(J&F\4COR@$>+@?6 MF'7!P"G8QCUT^$D<22LV')8QY@Q3SQT3WE4&_)V5 3J_O3S>A?7DNR]>>.Z+ MNBS=]T5'.^\-F9>V_DCKIQQZ^T(]PE#\(8%EJ-?O0:T/=+5L7R6:5EI7B_;C M7*4S51L#^/VQ@H)A3MJ^C3;^'U!+ P04 " "@AFY9GRR.!ZX" #6 M!P & 'AL+W=OJ^+ZMPX[JIX1.*W >:O M;06N3K0AFUP-L<#1F-$M8BI:NJF&KHO6RVQ(J=YB+)B<)5(GHMG5Y7QQ&2_F M2+;BJXOS^?1&=DZF%]/+V0+%9XO%38P^+SF0@2(+S+^@K^HA,@#,YRL>F MD!S*S4S:-4^:-9UGUHRA&B#7.D*.Y7@]\MG+\CDD4FYKN;LO-V7V70FU5P.TJX+[D M'LUH4<@M)3^VY.ZH?:VHP@QM<%Y#7^J-7ZC]U$&QB:R!9=EC<[.;TVM1>[!> M!^N]'Q;7G!,_(&TC[8Q]M=]1^^^G)IS7_<3^ 8?CNEZ@ M/_@]X,- VQ\-'2]T^GF#CC=X/Z^\!;C 94K*=1]TT /M^"/?"9Y 'P;:_G#D MCT*.'SKLH,,7H6_D/<9K]M!@]R&&!RL/ V\4/N% [+:J!,W=.777C?<=L34J. M&PO=V]R:W-H965T&ULO5IK<^(Z$OTK*G9K:V[5,%@/2W8VH0JPDU";0 K(W/O5 TKP#MBY MMDEF]M>O_@&J6UR9ZG]D(#-44NGU6Z=EG7Y%B??T[64&? JQW43I56>=92\7 MO5ZZ7,MMD'Z)7O2?GF*DVV0J^)#)8%8VVFQZQ+-[;!F'4Z5\6]QZ2 M_F6\RS9A)!\2E.ZVVR#Y.92;^.VJ@SOO-V;A\SK+;_3ZER.!LYS+[/'E(5%7 MO;V55;B541K&$4KDTU5G@"]*O(&!>)K*-_2@^\HI_(MCK_G%^/55S[S!L>?G^W?EV05V2^!:D\MQXDQ;_T5N%M3IHN4NS>%LU5B/8AE'Y&?RH''0 M0-F!&"J =$;L(8&M&I /]H#JQJPC_9@5PT*ZKV2>^$X+\B" F42OZ$D1RMK M^9?"^T5KY:\PR@-EGB7JUU"UR_J/D\&C-U[X'AI-)YX_F9??YM.[L3?(;\\7 MZN/>GRSF:']J-@_^;+ 8*P :3'+D_=SU$7/LAK+L!P+:1@+1?=QE*U3Y$^WMW9/V/>67O7/(NW.&I-7@ M7+Y\0=3ZC(A%&#">T<>;4XC._]:[_\N]'SF#[B.%%O;H_R2E+H@#H1\#@$>0Y M\R]"9;RJJ.28BJ35]GI_^-OF%O_A";GG,:\8USXF#&.+.9>]UT//0D"'4.&*8Z!G IFEPI%0S:)O JFP MJ; LN@<>L;7W;.U6MJ/I?)%X\UTZLV1BE4/(E[:L _Y8&(Q['"- 3DEFM1 M5R-N BEW7&9;1",.)GJF%(&$^=[XXR5^,TL3\8/L^GU> %1YB838G&':^,; M03C,A*U-H&?B*+6$H)H'?0"'E9^Y"],5>[JB-3E5V69R@_P 'O+I3*&9 M<F3L:,7:,Y0: 85LP:FO\ 1PEG+A8XP_@7$:$W3#I M^$!+XU;^GE1/U#(,RA(H? P*V<9*X_REO5)X '8'-D:OU1U]61@"_,,>F>B0 M.#=?3??P!W!,.(SS!D^0VA.DU1.+Z6)PASZ6E2MS3VAK(!=%77P#("'"66K:^^ M -!UG#Q1Z/Q-(.;44VZ)!@_4:AFWJKA^40Q=SZ;W!TH89$^-(7250'(=SG3Z M)):6*@_G3^ Y+80KJOK+@CI$,;< X5V[(!:9V+6OB0O;OT9&D^4\O?1IRH MX*JP5;'^U77YK-:\LUKSSV7M>$IJ,8S;U? T6\L$A=$RWDKTJ3'%:1> [!.MQ":ABQBQ]289@7#V[1DA"O3)ZD...V=>*&+=+XG&42>75K#41 MF_JTBQW,B)&)(:"-B3!H T#N$IL)G3< M(E[* >.B=?:&+0Z:Q-'\SK)6(I-G&W;Q,$-G&L9BD_HT"',4+[H_KD+LY^* M^:MRP%9&6=H<[H!H)(86,4%=;+E4YP\)56R$.H!R1-/B6XM/W*X"]]Q_Y IL M%Z;KG#B*G]!*?H.IFY+0THF;$&$9TW[2C@] L(M52=E F]3JD[2KS]$ZB)ZE MFFKT% (0)>@TV.UF23L+7L@39A,&W<*," G(",66A[H33$.\TQ <@E#H-!3^I MU2=I5Y_#('G.9 YEERS702I1?42-56?0?0DQ#L-\0$(YCG5AI1&:GU)VO7E M=9S(\#E"RUV2R&CY$ZDB,TJ#XN5#XP-. +5'70OK20[=:G &.L%!V305O)9 M+[@@@]ARF-44\[7*).TJL]+9H-3ZC"8^N/=#3-&GM+%>1(P 6)>Z0@C]J8> M'*N"0W>#B:/,9JI\;W!#K35)^Z9F(;:'_O5TYK^[83'X RXW*E/'@AL[Q-:K M@Q&$5(.U+:'O MA'#;$?H:=]2WPHYIEG+.-(NXU10-[X_((%:IA; $DI/BX&PSN54J?Y^\O[Z03-%]/1OVZG M=YX_@U]@FM*NZU A;/V%R0A*4LH9T?>\0B)B:.2E;[QY4-0YE@VMQO2+JW5 M)6U7E[#BVE1[G:M_[\KRJE%\45,+"B8!80+L$'0[FXQ':/S@/2HG.;P3Q_NA8C^]+ATP1]'Q7PQF'CR0WHC58I^Y=/>IS3 MFG=6:_ZYK!W/5*V6:;M:'@9IN 1D 'BS[S"EE1W]G2N$)+9C,SUU>1!2",*H MI4ME"(DIXY9HJ 5I+97I":D<;G89>'QL2('=RP;. +*!,X!LX SMG8*<>P?G M^;8R>2X.4J9HJ<1K5A[8VM_=']8<%$<4M?M#?#'"P'T/7_CE4&PO=V]R:W-H M965T&ULM5UK<]NX%?TK'+?3QTR\)D 0(+>)9Q+Q ;1=)XV3 M=MIOC$3;ZNKA4G2R^^\+RHHI I>_=#QL #L_%X_@2.'CH];=M_/NK][; MX)?U:K-[5\VO[^K5]MN;,W+V_0#B\O7]]5M? 5VWG^_-/J[BR>6Q7)=;W;+[29HZILW9V_)CTJDW0-[MQ#^7];?=T=<!5Y4OV^W/W3=J\>8L[$I4K^IYVU%4^I^O]:Q>K3HF78[_'4C/ MGF)V#QY__9V]V%=>5^9+M:MGV]6_EHOV[LU9KEY_+? ZY= 01P^0:.0!>GB F@_PD0>B MPP/1J1'8X0%F/$#%R /QX8'8?("-/, /#W#C 3;62N+P@# >B,:*E!P>2,Q* MCSV0'A[8Z^OBL?_VG9]5;77YNME^"YH.K=FZ+_ 8*VC^M^WRYZ<1^W3;ZMTO] M7'0Y^>KMYTQ]RK-@]OXJRZ^N'[^Z?O]WE;WM?GS]22? S4W[UZ3IX7P0S^?:J MS*\#=:5 \[V- G^[UG^\?]J/0?Z/S^K3OX.W5UGP4_Z2_[RJ4E?Y]Q^>!Y^O ML^!/O__SZXM6%[D+? #$_%._=8 'H2/$^;=MJ!3PVU4TPWZYUYKWK4N+7.EAM=SN 57EZ7J?NW4/SZ^ZQ M$PR&"RWS)ZW3/Z4;H7Q7K-K-O'X5[.ZJIMX%5:MK/?\AB,BK@(:40O)T M,G9OHAJW]]6\?G.F* [RKFZ_UV>4??D=X^!=(M)ADV2-9O"?K7FE?+TG(PY@1 M78^OQUK%C%I@DI689!*33 &-&[-4/+7L0' 1D_ZBT_17K;&556 # A7(0CW<2>NHDYNTD/HO00::/?OOH-LIG_&K1- MM=GI_+8? G"W^JU_*>K37O@HV=0MU&;.T$T6<<:..;V1I_:208@ZD&#]),79*\4.SG=?U8A?<--MUL*M6=;"]Z5ZOW>!D-S(X>1=; M%>O^)/5_A@*=L:Y! MC^^6FV'UK! V*JQV=]^'4I *G;131TZ89!D'7NXT-EY8.6;(I.LQ"23F&0* MB6P@5/$D5/$2H3Z.N2"A"DL.*4\20PXS9_"I"A3V^,H8W.1@J83Q$J>+!),LQR0I,LO+$ MMI680142V4!HZ9/0TJGVQ$]5\S0]C" !.AFGOF0QR;(4LB=HJ*=G1J+#C%I@ MDI689!*33 &-.VY/D+#W@L.I!H57@0?*P?":A:$0B9D$ 21H41QPAD=!B:$; M@(X0&H4TH<:[M "@Y[9# :$XYRGEPO!') 05*2?"L$<44!>G1T&.?'N";F:Z M*:>F"U2V[,!V@I^)&K= 92M1V20JFX):V)$U>E>=G&BK3[UB6VPCOB:$!+, M&O0D9Q.@&[,V >B\MPDA1\Q-"]FT"%W*FCMZ&)VX=^]<%YH#<:)DQ39O:= MLQR3,P0F6X[*5]"RE:AL$I5-8;$-M=M[\\MSKMF8\1V=+4N4_VW+4QAHIKO MJ&PY*EN!RE:BLDE4-H7%-A1F[)03MU4/C,>NZWO]%@P=8V=,EWB&RI81VS8G M4<@3GD;F*Q75K4=E*U'9)"J; EHXX>/CL=ZP)V["AB/^95H>^*,D306S%PT M I#P>(S;XS&MG]04#V#&$R%2/94BYGC,AIY#ZS@03I P2JRU/0E!=7=%G*;F M:,RNSGE*>']T;##LKMZV)F[? ^ED3.4QW=8;*EA';N1Z;R&'&+5#92E0VBYG3>1LFW9L(@<@P<21G#:1L^E&)W*0E0Q/Y #DV$0.@(Y, MY.P*N2=RO6%,)CO&QQT&9WI4RQB5+2.0KYDFE)F^6HX:MT!E*U'9)"J; EK8 M,>:@O7-,)SO'7B52P _F(>L<7"-U $CCI9]1P#36TC"]@ 3H6D8)E%H#C< MZ#DUQQH02 \+&*.1F3 @]!YB)3P M)J;69*RFMO+ M4O@AY:F%EGXNY80,&[SW]JC;VQMN+;O9-L'1)0S. JW:/VW'WI[3JQT-WKAV1 M[BB37Z6H=A^US:@T%<3'J;U2O#Y6M1&63J&P*BVTHX-X2I%,V\7H$/+Y3D@+> MGRYC0LS<8N.LW +8@Z:3EX)Q[*C>&JI[XY5^B/1#E!,R(}O>_Z-3]JV:?3.K M-I4SIZ Z@:AL&;5]*L8C("1K4!4=E*5#:)RJ:PV(:Z[=U"ZG8+3]&M(Y4 M]EV4<&ZNU (X*Y78_AHSW<*1<-8:@S]Z>U ZK8#]P=ES[LD MOM@?P:TWN_T@W9D_4.U 5+:, G9@$EL+/CJU *5K41EDZAL"HMM>!BV]PPC MMV%HPFVX) ?=BX%XS=E%/S!BI;%D&V8!H3$9M##]2X!2I;BR&Y'U+X(>7)I99^ M,N6$#)N\-PB[H_9XR^2D3HFBFYXT\>\:"> M:(]L7TJ_A7AJ=G&.&K9 92M1V20JF\)B&XJ[]P@CMT>()&Y'0@*L.CU<)]:1 M,@. 5D:R3[=,5I#;R!B$NJ\;HV=+. Y2Y.4FJG)6S+IARB@&.IJ7?*(K=3 M]K$^=L;:P\5FW_O-D7$PCS;/4-DR5+8 M28S<3]);L8XT IWZ#FEL+A !."N+>"&Y'U+X(:6[*2W+ZI#=V#CX^TYO.&L M]]Z8VWO+ZGJMQZN+Y?=EHMXLH+YD7C-JYH=DS.57/78CP$+B,#:O.O$'*P'(M.4 E_53*6>YAH_<+&YOLLWD/9K@IIX#4-DR!KA \!$AU+@%*EN)RB91V130 MPH[MNJSWV=ADG\VO1&C['7A$"$"'/AL#?#;@B!! -W9$"(""1X0@W,@1(0@* M'Q$"JN,\(L1ZJXV=>''HA'W^;LK)B0/U)#>SG:^1??ZH<0M4MA*53:*R*:"% M78GCZ&I4M[_XG'W^S#;=1O;Y TAK/&'O283V^0-,8_O\ :B]SQ\"C>SSAZ#@ M/G^@*LY]_JRW))G;DGSQ#;:/W<>IRDU=R?/ *#585Y([H<4?DCIA\A3ZZ6< M7,-.Z0U*]J*+-,&%Y"=&* Q4I1\B_1#EA S[HO?3 MF-M/\8R M";/M#1]1Q%:^?Y,8LS>)61UQ6K3"'ZWT0ZO?HIR083?TS@YS.SLO$G#SM1]Y,QVPQ*0\+,,QLY:M0"E:U$99.H; J+;7A5>N]IQ6Y/"T?: MX]DHMETC/0EDU!P4 3@S&\6VNY2:],V^Q MVQ,;CHKN'YK=0Z7G%>TV^%8U3?=E_2H40M4MA*53:*R*2RVH91[4RUVFVK/D[(CW]C.D_4)#EY(M%MNNE!:=J3C Y+)0A3]:Z8=((/T0!91Y+-+V"%D_VT(Y/'#.P!U]-%2V+ 8\ M-)%$;&_"##L7U4-#92M1V20JFP):V.&AQ;V'%D_VT/Q*!#PT%C/.$\JF!&?P MR2H#[+9.9:;$0+LM%3PT;V(H *AMMT&@-(I)F)KJEA"4A"0E)JD"ZN+TV^*C M3^EQ^VW\>?=E)-S"R9;%@,;!F%_'C5N@QHV?_VDX,7A[M7I2FYI5X,W>0R<)$W8N(RE:@LI6H;!*536&Q#879&]OQY+L0C[>TP*-J5+,: ME2V+;;-:O\L8!^9WJ'8U*EN)RB91V130PHXQ&.]]:# [Y+D2O$CEP%Z(N"H]3 M\V2S._A4E7';B-ZKS) 84#S"0I$*%IN'B "H/5R#0"1D3*3$W-$6K< I6M1&63J&P*:&%7;ND] M9OZB>Q-A)0+;,6'OR!U\LLJ [9V =P04;\P[J! ;H&\;-@[@]"P=P34Q9U; M>E^: [;']#EPW)AT+P]SS(6[),[% 7#>%#9"E2V$IS-M"BOL4):]24Z M<&!3)XW34)BW<,S<029+#]M1V4K4-C*DUM8HL956&Q#T1U)\+UGP^XS=BQR MX"!^1(2YE#YSAYXL14RV_,0Z%*A12U0VBYPD-#9''C-WD,E2PF3+4=D*5+;RY!:6J'$5%MM0=/T:A7"O M43SG8GDWY>17,>KBA;!->)Y ;V+490E4MA*53:*R*2RVH5S[M0OA6;MXAG$G M;,M?

3P!MX\X=>K(0F?42UD(T50@6S5X=12U:B(:R(2-YF[*R5I$ M72<1T+4WX$9SU+@%*EN)RB91V130PH[5.-&OW8@3CSQ,V&@N[!N%1S::NX-/ M5ID=%]IH#L#&-IH#4'LU#@*-
;32'L.!&URLPM6]8U^,ORA&^HUR]N[IV_:[?V;,W(6?-FV[7:]__*NKA9UTP'T[V^V MV_;[-Q>:_]NV^7D?X_+_4$L#!!0 (*"&;EF-#;V$T@L -&PO=V]R:W-H965T&ULM9MM;]LX$L>_BI
[W.T"YXWX**F7 M!G"+P-S.4 MSU[*ZH_Z2:DF^+Y<%/7'DZ>F67TX/:VS)[5,ZU_*E2K@+_.R6J8-O*T>3^M5 MI=)9>]%R<4K#4)XNT[PX.3]K/[NMSL_*=;/("W5;!?5ZN4RKUPNU*%\^GI"3
MW0=W^>-3HS\X/3;I8][JJQJL*WIWN1YGE2U74>5D$E9I_/!F2#Z.(Z@M: MBV^Y>JD/7@=Z*@]E^8=^,YY]/ FU(K506:.'2.&_9S52BX4>"73\N1WT9/^= M^L+#U[O1K[O)PV0>TEJ-
RL5O^:QY^G@2GP0S-4_7B^:N?/E5;2;_]/O6$0<7P#CX!71[>U>P!T7L.T%K)WH M1ED[K7PYU!]/[^&_+U>3^VEPA^_&U\[Z:?L#?S@90L29@X.WT^G !BR*,D%$FT M-SP2)_;BA/?V#&?
_@<""O:BI@Z8,[E16%EF^4,%.M?Y4OQZE]5/PM5:S8%P$ M-RM5I4U>/ 9#O?7D3:YJ]":*][R)[S38D9_DWD_2>Q,O%0R:Y>EFORUF0;HL MJR;_[^8#]1U04BO,
YMAQ<&-2PCG">O<7]N,12(A,7YWH[WJR*MZ>"BRG >5 MWL@'Y7RPKE60UK5JT%4966(H%6'4D6Q;D9 *GN"2X[WDV"OY(IT!>AX:GT]C MZYL'C-*X*] VBYED88@+3/8"$Z_VZI\SEMR0^(
*ILJ+:M97@#X@R;]'F1/ M:?6H4+\FE]"P(SFQPEQ$"8L=04Y"0[;0*WH*HE0=Y'6]A@C.BV"1J[5>$1F$ M-0HM[W@&KG;T8ZB0,:Q8W63 V 3[!0^*\A:?"ME>_W14F9"BJ3C]ZW=H>-) M%,
<'87JLD!J%U*MP7#0*'-0$>KW (BDR%2RT:G2!; <[BJE(=EF 6-%04D?@ M$4-JXL7@^;0ILS\&.A&AN;IWD5/*>+M=).;9X4.+;*GU-=#\$>ES[DB[QY
M16=@X\N:@6TRT/H=\@WAB!]QNU510%]5.::B_ER#8#!+] ,UO*.AO^IHW5IKOV[2G#9G MVRT(5[9*WQ5Z[S7:L0L,&ZF?C<,L*]\54%(/"S0>T0Q0B:4A+QSIQ!# MV'8D5(F.=40-)*D?
DHA4**DKM4@;V-]7:86',+4Y.-"X)+0K'3'D1,;$$@;<$A 25<>8D=IDL0NI%,#2>]'Y&VE5FD^VZ5(FS H MV[!UI_\4H2&-6<(LOV+8C(64KBV>&G)2/SD]PK,U8!\HN@WLMRP4C)AQQ 3I
MEF&8)87:@E'74C%LI7ZV?B[3XD<7>#]E_5 Z5S<90V+:4V#N(G>5OK:S:DOC M+*MTF;&[=^C4+9R%K'$"@ZD& UQV@V;CJ$P]5/X3=+?=)=LND:X)UX3 MA%/#*'&DF-1RF?
@X/MZKS;;&!JK1!2R+!+)$(CTG"F22X2&:0S/PEZ*96.T P MVO2S"T6(/QZS+HTP0Q(E8>S2:;C)_-R\UW7$;E&@&FT0=J,2,6$A[#>..IX9 M4C(_*6^.=L ^9]K82T@8Q]UZK;1#$CD6//8P>]7S\>-
W+[9"+X$R*4H>SJ M1 PA3XF@4G<(-9QD/3W:J_M-/_^K;OJ)/VB;&A6()#%,:/$\C(&2RGB***. MO8P96C)_%[?;9!]/OEU-W]1D?]<&[7N-=NP%0UCF)^QM569*S>]@7I7+8'', M6W3V-
E]AX0FKX8+8R3#APM'#8 :?K*>0U4WU-L_1O41=0]89%'YUOFO8CM(B M197W5Z^(R4!0%@[T+0T"PI*L-L^%F",3[*R$M'%LP,'YF?C]-TT1;5 MP$"L+)YA);:14Y2-\J6?O+]#C)C
MO0O=T6X0RWL0:S3WZD3ZOS\A5':/Z3!#PA,>.Z/=\)7[^7J<$?0JMHG)&8\2 M2S!V\@E[@=.]!JS<#]8#]QX1M4UF4,D(,R/(3;J*??0]UFJ@RGO/00]\^T:Y M"%L%M?
K5B)E#KC!P%7ZX'KA6_ZENPZY2LQS=\ 4&S$2$7"3=2A0UY4(F@KB> MS3!P%3UP/!:@2JI"ZI,$L.MR)R'38+PUC1P]@CU?K,N3WV!.%3 M54$1& R#VVIW>M<>.J)3L5':W>>\)L?B#6:%'[/'XG5*?
CB!K%PN(3.OG:)M M:FKVLVY (G8)+*^0N9QOV"KZ.KY=_>J[JK)\D_*\!%65.@Z3A%V@?X@FL7RMYV-U1,#L"D<%=_C9$%&\BXB9I7QUD METT%\M?5JV>Q]+=W$1--4@BX5KAAI?"S\NK^5QE
M+7_4]^VI;P7(W)X U_I V/4PCD"!:LE3&$;4B$ZM=)7$U;Z6AI_33LW7^K\) MIRO='-.W 7W6#4&A(#$W66-&8)=G(21H]B7AIG2S\QVC0SO@XNK3^/)1"^- MF^O@]ZOA':H8:=3&C 'JNXJ18]
(PXHF,'=T4:7 I_;C<";Z:7'JEVK #H3SF MEE3D\2 F0QDZZC9IV"A[GN7=MZMFZTIO%QHOKRJMT&)-ONL3O.\UVO'4#5:E M'ZMCS]&*M'E(DIA8F2)BIYOLKBK19*,R9=!)=YG2U*P&&+QDE9#-
JU-&X?;]$K2;=@KO<8,D\5HQ-ZIS// M[=S_'R>HTG!8]K2 MQ9ET0.:.I?H=((WOW]0FQ]JH%[Q?L\/>\7F. -;U_&: M-!B7?HR_=;ZNSK=_^!^>IHU[PF+IZCQ(0WOII_T(5KM>R3"3[L06Y7I60PFG
MT!)9V@B7+ IC*V3?7"-'AO*1G_*7"N(5-G>(O9F"@%RO0/*V9-AG+>@#XS;/ MI2Z7:7<+1 Q=J@WPHQ[@']1DNP75E(%:KA;EJR.?C1#N1Y2%W2H9L7/I-;R/ M>GB/Z\W*HEXO&E=UMAWT\
EER/]$U%T7B%U7\>G!3Z1@1WEL?SE6!^WC$)O? M&>T_W?\Z;=C^]JOS^07Y,-K\QLP,L_G)VY>T>LR+&DJX.0P9_A*!!ZO-K\@V M;YIRU?
X0ZZ%L8%MK7SZI=*8;}0!_GY=ELWNCOV#_6[[S_P%02P,$% @ MH(9N66*T&W$6"P ;!P !@ !X;"]W;W)K0O7X[,RGN2JE']I* M&3S96%?*@#_=]LQ73LF,#Y7%V60TNC@KI3:#RZ>\=N,NG]HZ%-
JH&R=\79;2 M[9^KPNZ>#<:#=N&#WN:\%LXNGU9RJU8]_%K=./QUUDG)=*F,U]8(IS;/!E?C MQ\]GM)W\%NKG>_]%F3)VMI;^N-U]FPP(H54H=) $B3^NU7JBA($-3XHY$Y MZ*ZD@_W?K?
27;#ML64NOKFWQF\Y"_FRP&(A,;61=A]V]THU]IR3O-06GO\5 MN[AW,AF(M/;!ELUA:%!J$_^7GQH_] XL1E\X,&D.3%CO>!%K^;,,\O*ILSOA M:#>DT0\VE4]#.6TH**O@\%3C7+A\?
K5ZO1+07XJ;#R]6+]Y0/KX^OVIV1[%3+X@9BG>6A-R+UZ83&7'Y\^@4J?7I-7K^>2K E>]&HKI*!&3 MT63V%?G3SLXIRYO^73NCF-EI,90BCWTE4_5L@!SPRMVIP>6//XPO1D^^HN2L
M4W+V->G?K^37Q;Q[__&%&(L??UA,QN,GXJ14\3%7(BA7>MXW&3VY?K]ZF_!O MG&G6=JI;"=C?[K1E)U5)K3!.>V1V)5U@?); M.1&LN+:^M%Z\4K((N7AMTB&K*M,TWJK-
5M1&UID.D)):X,WX^,O;0F>2EM>R MD"95(O(:KK0; 40%5:YQ2PLK50^;LGS ?Z"AP%+ ADX2GW@^34HYE1-)W2E1 M6.\%B)()$G*G%&\RB(\H8WXHRH]3NN02
M9*&0&!E731162VR]B6G88_MLK@ M_J+8TQ,2DO&6V@3R2^6T2755J*B%-@BP+L5&&TC0LL!*I''F0VC&,DE9;7QP M=1H-0Q2(\<1X].A?O.W*!9T62BS(Q_4MBZBB-
6C_PS%%:N(ZXM]0K+V(K/" MV "9:5%G<$%1T+EXS?']&VL#MBJ"P1^U]J/7>_'K<#7\V0N+K; 08+,9IZM7W\ZK4Z&*1C(@?&[K(B.EJ->@7,#IWVL3BWD' MW)-2[FN/V^XK/TTZUT(5'?81
M&*>)X@2C-)'_U; **[J!?7Q5PI.I[$+(C/3+U=5-&\)$['*=YG0SE*H*/DBB M:$$#-Z%'-(W1%#\IMK:)-_ED2'[G/=^7V7UI.;+"J3ME:D[I![-1@DW)9+I(MD/DA%B-Z<)%
<3)?)LPN/4NGSK@KW*AKMGB:+Q329C,_![!E"@P?DL^2+ M5?1SK8 /S4Q#*3E;*RL=)%>!!^-Q,IK,DXMS9*#D E>75$^@#)IIG>H0MXUF MR6R^3;+2<)ZHQ-.;W-;
..^@8^@FH&8LJ]S9#F_2,Z72]!](?4WR'N+8(M,.T%IBJ"GHX><%)CP==KH V!A,Z9K==(O34&FI,L(=>Z("50-)O8JQ.!;BI! M!$C&Q4X5=UW$NX0ET$?8:$Y0B!B>3)PF\KXC>
[E&@882'K4+LYC0U*]TH4V: M;H65 <(^H:9!QE9RY?Z6826Q#PM<%WK;MC\^5ONU @% \UH=:4HA@!] 1STA M$5*8FF$#XT DM]QEA!Q,0BL>5;50S#//(%[WR"I:^9:H2<],590<1#$(X:V*
M=>U.9U2#V<3*V0Q]C(^HS/0&D$*9@QQLI96B:M]D?087%K9J&P#9OQT#ZJT* M48A1P":TM6MVK.RRHL5UPLJJP,LQEH5T6^7Z1I!R39W,);J(5-5HJB"$'N2Q MVTTIF-
V9H7A[Z%#4G2QJSA(FW;6].\)M9*/_&WKQ.%,T+1!+Z0VP %W-:5RT MM9'40(*2\G\&[#V;>RT57=+3E0B<6NTZU.2Q+@RU0X@*;F,,U2BH2M%364)K M/7P(FIF:J,B46T_LW'7PZ>O1.0LT;[K"&
7ZAN;7CE%KE5JH3$0&N.BA%!=IL MHP:2;&SUH1YC@ZIGHTY-N&.+"?5\Q%8@6$71C3T9$MGI=4V/44W@ $"LM$X= MTS*- B;C@W?*,?"*N+IU%(48L*K"8IH3ROMRJ680E0_%S[5K#6BHK*Y:.
[7W M-1?_-J+-9'=<'4 *>FL0T9*R$G7Y^":Y1:M[:.(H[*N;-P>?0K,7M0.OQ;G$ M:QE#*.[0GJA8"PC(3J;4U)IZ@Q]1Z9YH\$2]S5DZH51G&LUZ(JX14\0KU!FCS7^C2^H5X&K=U,6^?
1$A<,@F'J(%*D>*8(1#VP* MYJ8X],;$[3'+IN9HY8X5[>H<9F12!^A$A(5'LZXW,9;)%R)!-GZ[H=K\C2X$ M/H27Q'(T3F:+!5H_D)B/<2@A*A9NOH%:#T0R148VG_L4$RGTT>3B_GY^>AAT^=V$\/J
MQ37O5VM,;IC1)DN&T%OIP*#S:..,1#>TT#86%MQTA48<3*FO:7!*!6- 6$:;# M.A %<[9_=!)L\5+FD;U^>C!.SA>+9'PQ[=KE+[56#Y-^XI;R]ICC;[! M1*JHX^1*%:9:H2<],590<1#$(X:V*
<[#7IZW[*1Y+RKR#T=B#]#98/#8W B<0O]7[KBON4[MZ4"+1*8O;5'8':WY&EYN%$\H#@>K)Q>G *;H)09WJMQ%_!9E8J0'(<3XO%$! M6YK.GR;J.P7.,9I4* ^X_8CU\8@1D200NTSFLT4R.9\P_
:<LQ]P*ZZ(!5=] MHL; $[OKF%BS9#&?)6.@MSG4(I_+VX/Q<'9.%S\8#1?ST9CQRRH?1,4[8MRV MCKIU[LN/,F263-#7+^?SH7AOQ#_J@O#:O#$Z5<\D3T*[#TO]GBV<1LQMLL> M8:)"? M*?
=>V2S)[/1*!F-1L#T;#I)YA>CAY&9T)RX MY*1^O7+TY6M'Z>$:[WK\# Z?XFK*+^7I3%^W+\QVVN=Z/>-_HIV-ZVLd\$;@2!Q7&SUB0#@_,^53E$U%S:-3VC1M P36 M7-L]O:-23*GD94/C,"%,["GX:
<-BA.-$(>984B3>Qp?KNU,[@6QL?R. MOL"P8S_O/WG<\'^[#8T>_W8UN__^D8+?>Z?'=+DI>#_A=R+S-%G>=),@)WK4 MO-Y @A*:6P49>@6@Q'6W'?+Q-U7TIHC&-/$G]K*S"AV%:=5[]Q9?
QAU:8SB* MIZJVEZI-DQ1A/SSUH>&L]P4(,\R6OW-1@D&3^#&H6^T^I5W%+TB'[?$[' KA M5D/50FUP=#2Z@E]6=;-5+7QLUB_,KM$JIX>VY8OI>#Q_
ML55%]>SU*_KN8_/Z5=VU95'ICTUBNNU6-0]7NJSO?WPV>6:_^%2L-RU^\>+U MJYU:ZUO=?ME];.#3"S=+7FQU98JZ2AJ]^O'98O+RZA3'TX_%_K>!'\GN)-E M77_%#S?YC_&") N==;B#
K^N=/7NBQQ(@#C-YGSF5L2'PS_MK/_1'N'O2R5 MT==U^6N1MYL?GUT\2W*]4EW9?JKO_ZIE/V\LWK])WB\^?_GT-OGP4W+UY?;F M_=O;VUZ:C5OE.H^??P$ .BBG%LJKZ:,3 MWNK=*)F-
TV0ZGIX^,M_,[7I&\\W^N;OF24^`)T7V>6EV*M,_/@/^,+JYT\]> M_^7?)O/Q#X^ ?.I /GUL]C\+\N.3OO_P^6TR3?[R;Q?3R>2'Y#O62*YKLZU- M\E>MRG:3W%39*%%5GA2M <9>FB(O5%-
HDQR]5R97O[U,KC_<_G*<)D>XR'3\ M0V?HC\D/:2+?W&OW3;O1]MN?2M<%WK;MC\^5ONU @% \UH=:4HA@!] 1STA M$5*8FF$#XT DM]QEA!Q,0BL>5;50S#//(%[WR"I:^9:H2<],590<1#*%-@_B;:K*
<[#7IZW[*1Y+RKR#T=B#]#98/#8W B<0O]7[KBON4[MZ4"+1*8O;5'8':WY&EYN%$\H#@>K)Q>G *;H)09WJMQ%_!9E8J0'(<3XO%$! M6YK.GR;J.P7.,9I4* ^X_8CU\8@1D200NTSFLT4R.9\P_
:<LQ]P*ZZ(!5=] MHL; $[OKF%BS9#&?)6.@MSG4(I_+VX/Q<'9.%S\8#1?ST9CQRRH?1,4[8MRV MCKIU[LN/,F263-#7+^?SH7AOQ#_J@O#:O#$Z5<\D3T*[#TO]GBV<1LQMLL> M8:)"? M*?
=>V2S)[/1*!F-1L#T;#I)YA>CAY&9T)RX MY*1^O7+TY6M'Z>$:[WK\# Z?XFK*+^7I3%^W+\QVVN=Z/>-_HIV-ZVLd\$;@2!Q7&SUB0#@_,^53E$U%S:-3VC1M P36 M7-L]O:-23*GD94/C,"%,["GX:
<-BA.-$(>984B3>Qp?KNU,[@6QL?R. MOL"P8S_O/WG<\'^[#8T>_W8UN__^D8+?>Z?'=+DI>#

9H$ZKM!Y[IDU;Q7Q+?=2)/B?^*O;.K[AS+O,"AAQYAU/>.+_@*:Q.= M:K;=RCD_?&MRI (C>V_V[_0RKU"='!L(19V$MF!2>2UP&V$Q>4=QO.[%96C5<(86@1G+3CC\H5R&_)K/"WPJ,Y%> MZ>T&BX/9U-9(^& ;J1IC74J<8\-QS,*H?7A#/V)) M'-T)S8-9C.RSW;.Q'JHA2<+P\D]?2VJK\T"RE;\6U9E,VSHT7;KAY?7#2S MA5RFS7FUDB6>S*MZF;;X6=]<-*M:IAE/6A87KFV'%\LT+X^>/^5[^OG3ZNN M+?)2?JQ%TRV7:;U^(8OJ]MF1R"O9_K;Z6./71;]* MEB]EV>15*6HY?W9TZ3Q^X=-X'O#O7-XVHVM!.[FNJB_TXVWV[,@F@F0A9RVM MD.*?K_*E+ I:"&3\KM<\ZE]}\279O4WO'?LY3IMY,NJ^.\|:Q?/CN(CDB"M)S05Q>DE"NVAI/<\QKG[__/GU ME?AX^3^7+]ZJ?GK18DEZ<#'3TU^HZ>Z>Z8GX5U6VBT:|+C.93>=?@)2>'M?0 M\\([)N."57)T+S[:$:[O^@?6\?G\>K^?]T?VIZ?[NZ602CYM5.I//CJ#SC:R_ MRJ/GO_[BA/:3 \3Y/7'^H=7O)N[NZ<)QQ^_Q*[C/!&3Y<2E,311S46[D.)E MM5REY9I'1T\:W,OK[&R5UNT:>GS=BK2AH6F9"1@[3RGQ1K%4$I8D80'YM')Y M+>M>2!;/H-%KF=9ZV"LYTZ,<'N6)O!',P;+%XVL"@\|<[%A.?ZS23XDTZRXL< M='TF&L5'IO'EAW^_?27>56G9B,)5FQ;BA;S)2]!X \,LTG(FK1TO/A:.E=BQ MY20!KETK782/Y_X$FWPA!^OJRR?)[/4H8M,_AR:JME.UZ5,6^?+]ZJ?ZG8GX5U6VBT:|+C.93>=?@)2%'M?0 M1BW"'?2M 9]H?C0U0(!3M.F:ILC]-QA,D"^6IH7 M8M2*H!^S4[XPW^4,AO-Q8T0R.(+H+-N"1QWX6Y8F?X 3L/ S&H$(#&B MLSEV)!P\2HN9RL%&WT'RCT6YP0XEZ%:LP!62\&$| : MT]TPLZ@!AGG95B(U2^0E:=&. MI<0)^1U2"]=^\OG-&[YRGIPBB&H7XFH-QR4;\!]>LYNU':T,+TCX2C8_6?Q=MOLS)-8U7?$?.K.X7A>S2I?)OV.K[ZJL2'A!,;X/8SQM3=^)SVNF'65OQL$C= MM,;.>'/#\ZYNV8#U>])^IQL[NB4I7Z]Y+2,S;6U$'-T&/[12]B08"FX7^6PA M;O$4F_-"_XEOQ6%H);#FDV.27@*0"4YY0[6$N1,I<$"=HA2O;EI<V,R&GME M'\Q%/(K"*#]"O+SHEE!#&I[[6V%&" O9_D*ZJBI90)?=W5E%G,IM_U@.MB@=>XOK44H(Y>OW;IP^,S4>*NM^N7HEC?YC"@^BF&G,NWO;DEN*Z @]I1+]* MOP;_F$$W@')*OEM,2UL1/A(KDDY9=M#YH@/QI3SC (GVD%|C;CKQSA/[D>;| M%NZ=*BVAA:;3W[U]\>&3.)EW1;&&B>79@16PGY7D=*98LXX-@Q20V%,E8]"> MRYH4;;I]5KH2N=,X&"Q8[<_A%"5;-^$7Y7=Z=@/E%/+;#.@U*(/2CH:8%)P' M]V-3'.UGNDKL[HW"VDJY219EU!9%2D6H2.2DD]M RQ&&L;;@B?N^P$5F#DWD) ME"X*A3O7O1\WPM?O":(QA'/Q"@N 3?_L$/]O$\4OA1/Z+["27K3 MPI!Q+&2;T_8!&4;R8+N'>:85G'K.&7:05VQ0GEVIG!LCW[;A";J$$3%IYB M3VU>]/NF/?=[&KSN7=PN-^'WOGNE&^/X8 .8>[PA)L![*XVSE*5TI3+^3;3= MM://()+']<1X LPCA[!#:VBY@OVDM82E$=[HDMTXKPM$I$+JNL:8^MM#*,A&K2739>DR21C=ZZR!38=U%^@6-)+3I]U23 M?9'V#B8T@E;B)<&6LLQ-U-* M4H*KS6:$]9W1I[V("*@%B=-R-2:7%MBBQG MD'8+NR;?_G9GH'ID;!&J MU51%GG&(8^C@Z--NEV MNVR^]ZMB[94I51/"@%JW)5.R(>DYD,Y?3ZAK2_? M-=UUDV'5^>3[)?^AYG_T0 M>E4U53A3*D#G2\1VXZC):&GH4.W#UA$CI3.O MJR63:(;0]3RO&RYR77=UPULQ"0Q4L>@RBCK%39UB!X@Z\RJCB2.9ZT"6 T1X MM&[PT7D)M,3=E2G&$*+68 7$RG&E)R1"R4(MM!%-CO8'9>[%?PU'1H:RM15>M=Z7*=OF@YQ*>=:V557.!?/"FE\$"WKEMT@9O.YCV^V!Z6[FU+':%)*,J<G#(=XZ=M6',1<_$ 4'9[>Y5T/K>5!'"XGGXAO_ !K#66F9*]Z M;(WYKJPFW9'\$_A-:1V0\SZ(SRHAFVF=+9Q[$A-N !3$L).T,X2??*7"B^T MSS*(D52-4%3,>%E:P)L&*;\51L TK^_5O'S!//0Y_F4*DOL'R("GVA M90?1Q$%0#3]QR'NXEA!TZG4"1N(XX06"GPK2MRI&T(>X[KL MANA0#KG^V)-@HPE,485J&)DXSG:D>73_0/.(>! &)6CY[_N88:1&!M ML,]0+[N;#K(.+'7H<*>5ZFK!:E7DDNTDM!]M^SA]@U_&$R"/B74'4^L.SF-_ M3Y1SR*SO"'\^PH-TJ:J4M7U94]/6L]E2AR>T=LIVJ@F8!)=4,ABV-]1]= YF M(E/-J+RWIH?%%EVJ5] RBAU[/T[%0+V_,?D/"T6.%;/))PX=*ST\%!T\=7 " M^$1"6<2M=NQ-P0A 8<*C.QPLV:N:O 3'37<#>G\DN$%F^.H;0P^'J6W!$TN M\OP$$?+^H-9!LI[H(SD.F6WDD%M8="'"T%3M"VQ_#)0@[T06=/2&F>?SS00E1 M3E_5(*82*T>9)S%$[UG9S?L-L&)RU3F;&]T#]SA_BA.-+#1*'Y&3#>L!""CL M1[H,2[1\)Y?U"3.[D:6]E<77/QU;0IW+WHTP2C(CA-DHSGL/"B)A'T:&B&?L M/SF>H38=CP\]73O>C&=LWU,0XCK!3@C9*(YM!S/C&CO"$3H1&N-)OW M:ES,WCX=I08VXB*7>OL\F,ZVONPN8]_F13%5681;^P]\1O7J:HI"+JM*ROSB MI,*8';UFJHCJA.GW+J]59:R6;:HAB/NJRHY5"F*7RU51K:F30[5^;!S*VW^H M8LUI:4R=B0_II7W*L;E@1]'TH8..?<=0AYIG^U@ WMA1 ;EM.4$T#I:3Q*)@ M^]\SUA!4759,X.ZE=3=0#44!RE%1-/-8& M=1/GM4GYR(^!%BLW&%7QQP>Z?T-1U47$;>9+;A7ZH^Q^K-H<*UA MBU(J<]DTLB7O-4-D1E\@I(6J&7_6+8RC4$!0=KAFHP:W$;MN@H-\B5WM_"_ MJY#HT 6_554--7IJ4 5#&HDA%5GRNBU'.CM2]%_<2+_B9EY4LNY:D%C1@,< M&\U6\Y(9 *;)]6=O_&T(2#,G^?=QW<$A'+RK5& T/=B1$20_E@Z8_,ZV8F]' MJ4W+, ^JFING*9*9?KX ;6/ZCYV0OJKX,1>_HSUFY.9A>Y[EVKIQQ'Q[L77J M_1_ER5_E38L0LU.: _)>0Y$F#??@%WUNU#6-ZI!@#?142][!SM6]2X]T]7(* M>P"4E5&]T H&7=C+ZCP;Q,SJF- M^=0<+A?<>5%U-WPL3+VZ*VD"CY2;&(>UK]. ^[YZ:(64!4"C26]VP#3GD;4N5 M.'"(>)PCN5!==9RB@P#Z>C"?R<8:;;<9QZ#N%,Z#/&$<^$](MO+V_4H(:U%M():(5FBY!J&2)-SM^4-*0GA$F+/]ZEW15S86AJ'K">_|Y/IT"+.XA1.,?'GY M2ASWC?D616__"XU5 8PI4H(B_KBB%%>*Q.EWAR*?@UBGN8% \Z2/CF>R9KC M'_ "//S F9<1&L>FJE!MM<=3["'!K"Q,Y,Y,9$;M5Q-::0;'+@O)JFWVMHF5,S7>:[XQ5W+.=XAG?G>RQHH\&Z5>+A3EKQ-2TZ:4)*+?YQ MEU*O!V.GQAI%5DF?0*BSV%%@JO;0ZQ3+N5^2SNIX8=*%'9:M78K,>M6NKN'F M^A<@?@"]*>BNH,@0"+FC];&KT@5SZMSE102T!Q>?52 M^ #?I4P;_L@G93VK-+>>T$:@%656'B(D:%0/?"A*XE2E3Z-N1^7@2P7TUTPW. MXP9;TR:[$>GS%"+E*"#8L)QU*\X1-]Q^9'#[G,P;#Q6+V7.;NQ^H^?;?&2C M!^B0!>(K-;II493((0K]@=,@C$/O/2B#T4<++KKVCK-;+MI WC$D=7 ^WV7W-M,Z5@ !QZ8Z^Z?R^J:PZ99I8Z)N:6QH8=7%ZF!NJUTT@W@L ^.E4-,$X\,84K M'1UYYZ[^0@[KFX59I8 L\[ERP1S?<9/B>D_8@&FT.IK_OYN_[<0+M6? M !B&JS^D $X@3R7FSS'5/H^"(U&K/TZ@?K35BO\@P'75MM62+Q<2]-8T ,_G M%31(_Z 7]'\AXOG_ U!+ P04 " "@AFY9!-.H^84% #_ #@ &0 'AL M+W=OHWB^ENJ3 MKA -W#>UT!>CRICV=#+1184-TV/9HJ W2ZD:9FBJ5A/=*F2EC:#0|^,!7E;$/)I?G+5OA+9K? MVQM%L\D6I>0-"LVE (7+B]&+Z/0JM?;.X ^.:[TS!AO)0LI=O*FO!B%EA#6 M6!B+P.CG#E]B75L@HO&YQQQME[2.N^,!_;6+G6)9,(TO9?TG+TUU,9J-H,0E MZVKS0:Y_Q3Z>S.(5LM;N/ZR];92,H.BTD4WO3 P:+OPON^_SL,,P"Q]PB'N' MV/'V"SF6KYAAE^=*KD%9:T*S Q>J\R9R7-A-N36*WG+R,Y=OKU_<7M^>3PQA MV2>3HO>[\G[Q WYS">%)31Z905>C*C*:-H['%T^?1)-P[-'6*5;5NECZ(^P M>MSOM_F361Q%9^!QX&.%\%(V+1,;]DB&.Z:X[#209A4S7*R B1*6 M7#!1(-1(Y0MLI1)5D93J9D*#*I&0]>"D1"%L$&F= D]RV:V;1(F$MHE04V M&X>*GSO>6ASX67=%!A08NBKHKD:A: M=6J[>MNI@J+ P'$BTH9>*\![@S8*&DKAGC12H2B12QJ J8:P M+22L*Q3 #?!-#85I*=BBWD!!,3%GS(SS\&B4GKJ&!1(!5 776([AK2?O$L<(M2G##6>W!*4&T0XV7!;&DN#TA(0TM5TAE24E/:L%JM=.N6>P1F>Q$OS+0!CO MJ?'2KXW;N"#[S-E>!MHH9AO.^T[-N&K*SR@> MU[RP?,X(@GHQD;$-W7KM9$]A[9%HK[C9K;)A3S6DXW VU)#/TK?@]=>%[*AP ME-OA)4S'>?]3VTJ*MJ9SPBU"><X/@-&AKE0M_ KE6O]#CQ47*&@M$!<.;H=H[MT>\GU2EA%TQ7L"1,NQ=<6ZNEDHWS/DS#-P&YF@9]30:;!25WZ$^G\(Z93G&_ MQ$&*X2UG"U[;E]869G&01',[SB!.DR#*,SN90I3/@RB+["1WU(D3E>72N)7" M(DC^"@-U5#F?P"Q,@WDZ)1Y:G*;INV,TP$AHB:ASK,@ MF4[A&=SXM)+$Z\YMP2%HW+FX3S(9N%>OR&9=4H1_%ZY!E 2(!4([8PR M_(O?L",+*%>]V7D013->F%$ MLV"6YC^ZG(*?YN3X:B2XEB)6N9IYCO&ULI59=<^HV$/TK.[Z9^.^3!'T ("3!#TK27F=PF$]+>9V&OL2:RY4HR M#O^.^*PD(Z25,.WW!EG?WZ)S=U8I))6K+A$-O%6BUM.@-*;YCB*=E5@QW9,-MUF0II*J8H:5:1[I1R'(75(DHC>/+J&*\[#F83]^U)S2:R-8+7^*1 MU7%U/86 MA>RF01+L/SSS=6GLAV@V:=@:EVC^:)X4K:(#2LXKK#67-2@LIL$\N;X=6'_G M\"?'3A^]@U6RDO+5+A;Y-(@M(128&8O Z+'!.Q3" A&-OW:8P6%+&WC\OD?_ MU6DG+2NF\4Z*'SPWY32X"B#'@K7"/,ON&^[T#"U>)H5VO]!YWX2V" MB4'%:_JD;[L\' 5HC!:0A[-*YU MPS*.J?1CO9I2E0@.%MQP0U'#;S.1)LCK%H#3"'4TI"[X>9S,/*# MJUW^C DP[U8:TJIG"&$@LAI8'4.#=LJ*9R+-70ESTK(B7B&H%V!\'4&K6!M1BIW3&7A/J^88'6&P+3]0AUAL%H1UWU;]$[J^4TAOM* 66F>:\.$H*%DO#X"'HW'X:"? M6/->K;7XU%H,A8+9]&6M4A1XO&6/CHV"%%N4'/56$F%1TD8- HN>&[\4<8 MO%[ON;4U:W-?%-IABTRY,E6O:O?PO)U^U0R5<%R'EKSQ>5@$(Y&8T?P&)Z& M.Y"RH@"!;&/WL36BTG0$&EGGUI'&:DN9IC90:&NH_4Z#MA#+33WLPSXDG@5#:MA]$(DUC:A'*8EN?T$+)RDGP,;1U>5$Y5P=CHWG_?;#U(N MF-:\V/K&/=$Y'32_I?@*P &0 'AL+W=OUWBR6[O?(!*2 ML"8)A@"M47[]OFZ(&7+GB2;/3[,6)2(1A^O7W>#?+DQS:U=*^7$E[*H[*N# MM7/U=T='-ENK4MJQJ56%7Y:F*:7#9;,ZLG6C9,Z+RN(HG4Q.CDJIJX/7+_F[MZ^;U2].Z0E?JNA&V+4O9;+]7A=F\.D@.NB\^Z=7:T1='KU_6#>5T14&Y<0U^U5CG7E]\O+S\|/GR M[=7G&W%^J49.6Q!-QYE0=SW7ESZB+BYN#256UOQMMLI5OKO^"*I%_ =).O^_3)P7>]'HLII.12"?I[EYTVCOE.3_RA[O;C9?G&4 M,M_96F;U0%RPJKF3AV_O9/RD_W9EGQ9W]?'S6Y',Q+=_M.DN3Y(5X4KSX4:UD(2ZE6KH$6I\[%:B)DO)I+4X!]:+]>*RLVJE$" M[);CA[&X,I7J5%D060EMA?I2@SY@$#1?RSLE)$R%0S346.I*5AE],DVO+"XUM[,C<6'RLQ%_:8BO2E'1)CKTN5]UMERK7&:DOSE>]RK9"UG5CR'MT6Z$S4!]K MM%F;0EE9*,'_X9MZ+>&)3+5.9Y"97F,.2M:9%WC7241JIO;[37=*6[.02MN M+2Q8_DX6.M<.VSF8).V2B+ LLKQCPS6WA"1PU#:;&!#.AF+FW9AU<^MJERQ M'?5;&#(6'B0SZ<:1* A 6$J2"3'X:-M%J9T+)L)>6.DW0WD!3"JU(7?Z(/1F M#WSQF.6$RJ><.Q:?G_1)KG/ RT$'6YLJYU^ DK2%&TRUG@BC(#XF:7Q],HB,T9EU:OJGM+XF$2L-_/ MK'2." MV+E*+/BIJ&4S:RWFDILYLCX;$+1B2B*)F!LJWN#]XN>5X[]Q>^S1KX.XJBM+97%R+;PQX'W#SVBN6'6[R;"PNJ44 K#"(J8#\[0".>)/6&;[.A7JNP>/VAB. MDCJHTM.DRA]#+_<#SI^[(@M33Q\|;&:S'2^&,=+/091H>X?*N$L,I*_6G!5Y M=T0R!.<>,)"Z^P-R/$E&)_^-@ RJYNRIHKG/WSO5\@%3_!ZB /HA)N* 'E(S M,2AIU3#IZW;1/2RRHSC V[6NP3$5NDY6[X\AB7L>EGB'(# TP($,?I8?_ M#3NDLS^('=*3F:_?_U$P^E&\"8\T_9@1,1<>UW!/DV4-*:GN5 5WHO(UD4,> M]D'3QYXG,[5JM,D?>T"SDPAKGGTRP^[]YO04-7U"YK!=?*QN5;Z?)/R#]EZ9M$8W6UNHEGQW;W_&8*N#TH:LKH$O[038^N;*_ZM'5P$-T?,YW#9_>>A\]?!; M-W[%6X2<4W)71:Y+$[SOZ*+___E2;2:.=V7<|,9??JSX],/NSZ]V/'IC^S3 M3\HJ?M1,-[P!5@M3,WT,AI;/C]-M7.X/J(<"[M%O_PQ8W(S/Q_X9][8KK\E8 M_!3>LM"#5G4T7*;C8:->%&KP|-VK,)-QMWI@GI1(MU5<"X]'<],#6:C=|/\ M2\(39_86Q;QJ71,9N*U#=>V;R26?K6T8+P&*5WX;, ET_LW3=QEGMJ#AS%@ZK^F5S_G@7M M&5_K&$Z/_@BXWYI."#"D1TO] !38/F 2H,9XS2C M,Z/C,G_8SJ;1^=[I\5EX0'\V/1O-CB?/_0L#++#(==3+3?3*EE]B=%*:3(&D^ M.1U-SF;A 7$XW>^."DDT;^2L)6$SA8X#?W9\,AOMW!TE@X3S).2W7-W0$&L M,3ME+G@R\@.N5]25= =0VO)K9 A?//$?AC_V%86ZHT;UYV>]RG.>R5!BNZ,U2/H6LG'_],GX;7UX]]^]L]K?[M-U\O,9MI@+U02RR=C$^/#WSF=Q?.U/P&Y\(X9TK^"""#A.@&_+XTQG47M$%\ MI??UOP!02P,$% @ H(9N6;[XD%]]"P 428 !D !X;"JW;W)K&ULS5II<]LX$OTK*$UF*JZB91ZBCARNDI/,3G9W8E?D MG7R&2$C"AB0X/")[?_V^!L!#9R:SGMI4JB(>0'>C^_7K!LQ76U5\+C2="5.PA M3;+R]6!35?F+JZLRVHB4ET.5BPQO5JI(>87;8GU5YH7@L9Z4)E>^ZXZO4BZS MP?4K_>RNN'ZEZBJ1F;@K6FG*2\>;T2BMJ\'WJ!Y\%&N-Q4]N+I^E?.U6(CJM7_E=@;NK5DHL4Y&54F6L$*O7@[GWXF9$X_6 WZ38EKUK1BM9*O69;M['KP/GBW@CDH0$P8S?KA.F M[HD)OIW@:[N-(FWE6U[QZU>%VK*'1D,:7>BEZMDP3F84E$55X*W$O.IZ<7_[MYA_L]N[^_>'V!9M_>,L^S3]^G'^X7[RZJB"?1EU%5M:-D>6?D#5COZJLVI3L M71:+>'?^%>QJC?,;XV[\LP(7(A^RP'68[_JC,_*"=K&!EA<\R6*-K-%Q690L M+J~C\-

*_WD&=MU#^.U!C^"%+DVE8E@DF+_/[1*OCYN^YG?L?`MYAU8/`9>"[`M?O@!7M!1#`1]\X#.TME#AVU!VJ¥S]BL1{WEG\&X]F-\M8. .3CSW)*(/;<-?M2_<,!DW`M@*411M L$3K.I48[X&FJ,.4&$XI^PK)&$&?;/>PV%"7$=#&5RB;^KNLX`TYX`MVP!:KB&5,@%)78.8BA@9I"A3Q:MLR^BQ5X]H6!<;T^.F:%LS0!/W_NBJ8!N=`MC,: SU5.C6E'UV1(*X98@Y&PR80M7;8]MHT7PS-]{*U?]4F0.F&B@4181#55`MUI2?0"Q47!?.\#+>.U.A,E38UFFJOBRQ)ZYILYMLM\U1M6A-OJ,YP=Z";Z%$`MHD!P-;E<2(4VKB0N+"CM?5KHPK;SVUEN?H'F\8'=`N.!8DRW4OMP3U%+F11`M\7+!0O3!C=666-=NXG*T3<%BPH!8-98ZD2Q8BACC5XJH8V(2=9Z;4F\ MKKB6.;T3[++AJQRA>4!+LY)2UM#'40`M@\4*5==&_KL4P$))\H/#;^"Y0_!"YD5C6&PK56O:)2SRQC#TV3`*X;S.4ZXH`MU{J81+$G<$'%8P3/9WXX9-%X: (=1&+)!&,##W9Q"}?_^%2X6Y¥M>@$/!9Z0WCX`MB^(\%G@C\,8N&W@AW$O#<(O!PB/N>&HG8S\@`T}]_,<*ZE'?)9A8Q8,W5>> MC<;,'82T2%I=_V!:&+!1.#Z8%E#R*&++#P(5@0()M:TO<\"W3!H.0^7Y$`M"T$PHELP[FP+74;.L?]H/_/M>?N^/82WIV8?7*6VP>2XIE2W-XP<4.U)1I)T8635OWY4TM,F;84.')U0V@*ZO`MI33[B2W0'<=F_P)02P,$%`@`H(9N64O.%"D>`P`^@8`!D`!X;"]W`M,W)K&ULI55K;]I*$/TK([>J6BG%QH$D30"H%2W MTFV:&\Y+V\V*\2K[<'?'H?S[.[L&+E$)NE(_8/8QY\R9L]{Q:&7=HZ\1"7Y1`M9?PXJ8F.RS3U18U:.^)YMT/!.99T6Q%.W3'WC4)011%6:9]E9JH4TR604UV[= M9&1;4M+@K0/?:BW<>HK*KL9)/]DNW,EE36$AG8P:L<0YTD-SZWB6[EA*J=%X`M:0TXK;,)Q_[E=!#B8\!WB2N_-X90R<+:QS#Y4HZ3+`A"A04%!L%_3WB-2@4B MEO%SPYGL4=@_GC+_CG6SK4LA,=KJW{DNIQK)Z`V8%6IKN7_S:.^+`!N,A>..0;0!YU=XFBRD^Q&3D[`I<`MB&:V,(BE1C2+DR8D/&>`5X7??HWO"9/+F5?\LNSHB<+ 3.#C&_O\$'[>X^7#_M@_XYO'EUD??[5_,)7PS<&.?4"_0P5GG[0E0C7!M=2/.FJJ8@7Q#2A!@K'E?`M\+*2PA0("HD853FKX4;X4OP$;@<@R4,EI&H=`ED(+8#XQWA^4.5N-2QD"8V3 M3&$KZ/>R#!KF\,5@1&"@6CI:0V&-QZ(-]Q,6K>?2O(=2K#T$MJ*PKHPZ51+J`MK8"_I2=IEG#7*H3A<)B]%>_>YN]Z<+]74BT\6(-0MZ9T7%F\HYQ/*#2E<%V.`MKJS?K;'LR#+4L^? $8ATM*Y3U(2FS^O:\C*=P2\N4#5'/OX6MM4AJ!YV8T>?#$Q"SZAH6=G5PAC+(-E-,>2'@\(C^8%C-HXY]BY$S*G>13-MECY4C%7%[9)/T'$.QSR=EQO=V]R`M:W-H965T^3JD":#XF2G,15DN-D`M=>?8/LO>5-UO(#$DL08!+AZ2E;_^^CD/$(3L[.[M?3_$$4E@IJ>GNZ??\!-#`M67VNM\8TT9==7M0_/MLVS?[%\^?U:FMV23TN]Z: 7]9EM4L:^%AMGM?[RB0I`MO;3+G\\FD\7S79(5SU[^0-^]KU[^4+9-GA7F?175[6Z75(\W)B\??GPV?:9? M?,@VVP:_>/[RAWVR,7>F^,1_7\&GYW:4--N9HL[*(JK,^L=GU],7-[-+?(&> M^$MF'TKO[PB7LBS<5A-OWQV00A,KE9-3A$`O^[-Z],GN-(_?9?9-!G=D9\`M<1]1_^9%@^+62:U>57FOV5IL_WQV>65*#7KI,V;#^7#GXTLZ!S'6Y5Y3?]&`M#_SL^? Q9M&KKIMS)RP#!+BOX_\D7083WPN7DR LS>6%&F?TXFD_B.#:9G0V,-[<(F--X\S^. M@+Y5\Z!G_8,B*[VH]\G*_/@,>*4VU;UY]O+?_VVZF'P_/*9!?EL;/27UZN_`MM5F=$55? KU9E6S19L>F#GT;Y\,!6,N<^3!N7../K8&3VKHWU;U6U2-%%3TN3P>;4% M]HR2#9+5B.&:!+^JH7UP*P-R%O^_M)5NO 36PMC2K#:RV9MPT98-`*PKV50:X3'9(&;@W9? 3=8GX13RXG@),4=@V$`M:HV_P"[+*B?Q9#*)ZFT"-(#*2P*;N &$@>E:?01HU6UCC.LFJZ#{}6X-/?#>?`M7L4@]VFTI)"9Y)>+^!+F@3F7)JI-T^2,N552;Z.T)80@(9$LI9W!W7M?E;NL MKDN@M+> H:C.-D5GWR:Z;Q\]`DR8_.%11%>7")..H*L!C)!\"GJQ2A.D.5JB MXZ/HKH%E)55:PRPI4BGM473R[_JV.9M-OK^^>T5_3;_C3Z6^VP574[.X^BF M:7I ,@#0EEG!^QK[,^%S]DW$7&40!H#=[0X!G!4 P29,YD9@KPR0(V\D+K$Q MJVU1YN7FT=$I+0^89AS]=[,_J02D5<2\._\&WG6#W!:KL5V%_5K7`M@?0/[&NV)LD!BRL9&S/I2P\ ;,Q@OCCT?CIA6CKY,C[YBN?SR:F2`M54QCRV-S^]A\N@`&F])C'HR(D.C%GJW4@\T(R!G4PAJOKN*+Z5$IV6'0#C/A M5\%]XU#XA<(5O^%1Y6=_M!2F^6>Q"4NHCF0ZFYW'9}/15TJF8)6>3+HLSP%`M!JPC3W>IG8!"O>)00BDY`*%%2QFA7[3$D_.S^/)BIE3POXDB6G=9-[IW%E(F`M5V0^,- WVIFH>8Y37PO0&9MH[/*V[C80`MEI5RJ-3\U=>KFAP6"#]YJ!,Y"""UDB))X9R'14M(`/$O@J:_=\?\?;?X8@;8ABP6)]1-(`MGQUJ!'.KR5T31X)ET,@ODSYE%4 &RRD%@0)".$UIEW$UH,XECS@MB@'`=E4@`MO(""VN*,5S^\%!Q^B;JD^=*8(N5MZ)[-B9,VV-#(.UNHS`./_LF6995`H4=B3PH;DR!IE`MW2[K+,V`HN+H?7@`!/,2)'? CZW$P3W1W;8)DY"V1NY=6[EY>S./%Q(EG(HNS`M13-N_N#@B2V-FM8[.9U?QHO%!?*4(%WPD9,=!S95#KEO!?C;+BFV?2SR5`M0>+==2PTRL$Y;OH'(Z=3R=3.*? @^D"V2X'@$(0/LD,L0H&;ZJD]$%-QPW$`M.EU=+Z8D7;O9I_A`MT2P'),-^GJ,2.OM'^B]`M#4NI]VCHPXCN'T>@^&AV0X7+1_A;XND34G\|+%=3\ESO!'`YJA:$&Y-T;`MEI4D? %DU/CAM/XWOQM$OU}?OQP-(65BD+`8A?P\[NLK X"',O+(@'D'#\&#O`MVBI=`DL8D]P7W^IRG9O%>+>?8.=&MRQQ%E:>X?OC0$3`M(\&5PN_(>ZEJX9* HBHD[!R#;HCG#WVC/ET1P3@[):/?OVI%\[*&`KV]&G`M1\L`2-`@8V&@@/)V5445]@9E-`8P=\]6,D5,#LJ9(^UR0`&$3T%0RU3D`M80>9QR1>$6@#4BE^BU^OJ4&=?K =P<%0E#LP-T&0D*;=,`I:#0#J#8&"VE1J`M88MF*,2%)TZR8A'DF,ODL,,%HFF(@RXL!UT,\[X_"6X^3$S?Y2+[4.+`^0L0`M1ZJ./V*U6,?:PW.TN^3Q%U?M\5*-+;5C&X%/9N\/@>IEF#- X%?7;Z\#!NGR`M$*W'L=WU*>]:K]NJ)&)$K8:=-CKGI__T=*?!H).10>OF7F_?X[G0Q1\KMY*=TD$X,JA6?(%3O-B8J"+>Q4D#8\4*.S;( M3S)X&8"H$GBEVT$`P1+6;'PX...#D=@-I D8%0&@D@&'UN*L]`W/DFBCL$L`M JH;5B"\3PH"!'7-8HSU"61\K"%-.0.W*BA=O`R&&(`4114HH@HZSO?L"`M.8$0[,SOOR=@6ACY3G(E)]J4D-?UPUH(H#,/H8;'.$XP[&@3P(G MQI.2%]7\LD-9ALL.CW%./*FU:(450->DCP"I[9+/@!-=`3N6K$=,1*DG/-WV`M.25:]6;<:.$]5Q<]15J/=UE:BV=/Q1)ZW(^\T@7EQE`7U4.\#IV)-EA\R7_9(`M1;4ZO_M(`?A^U;0P 7,-^C]MGH]J7QFUK#TT#5+/E:6>]R?5N=>$60+[MZ2R`M)_/G"EC']'3\)#O?+N+O3JS./K0UG4&>BX0!IY9>0+"?(N\Y!UO.]P!;"'V1`M>"TQ;Z.@T-E?&=E!1*Z$&%K8%#J;D? #R;-7HME?M4TVZC/,-?%*+.&0O;LQ*`MG%<@TI!"5!3!`X$5#-DSZ[:\G)\1;T`49524#0F&EN8A+SKH+$0)1YA*3/1#1")>A6=`NB8QA?1GLL&,Q>/NO;;H1{5;1B7.?U3ZG)U5%"KZU M=`$$81EX(^"8`YL<368"B[Z'Y?P7T,H+Z`%?2#*)_,B_QM$=+#O:`MES@>GD1D<=<:JJ(}58Z@@RR)523SM\(`V?BEQ@#&Q%(-#TF3G#:WN8)!E>EI:V;+B.47]`M0/FF[OITMB:' ^#GMD)AL0/;B)TGM%@\7(VF[%-UGZ<83;[/T*7AN3-7H+&Y`MR!9.F&&<#P=#?O;0.O8_D$`DBLKNG1Q4^,0$V5F06U3=SU/U6[*@2Y"WD[1D`MB;M'[4-IE)(/("+"U9V3TY#.H\I:[P MSK$Z[2%NAL!PNTL:SXIP@T%,Q>X.,O1+`3[>;.-ZB3GLPD%IL9#G+]0EXGJ`M-!G[C'43.[C"X7$&DP`MZCBZM.<1&#(5IDG8Q7HFZ3YY9!PF/K16_J-$DB.,`MPA3Z$)X!F$7%YR, LJ%J.;Q-)&_"WS+-ZZZB;?!G=KI#_"]3E8$+^\(X7G9-K3$7#PZ31D+2NC\7('9)DEO`M"!18AP!U+"92X]83H*WN>.#GZ'!/T=E"NI'S7Y"=0Z>:>T,L0#3\A`H<"FIV`MV5OM!KU$G5" (\D$2%2TY;,T=$37+UR+S$BB@;!L2'4@-UE'"-(5)-\!NJ&LO`MT4*P.WW^6.87.-S#>!OA0[3#7,UP+,C:!'Q#>>"(><.)S5FOQL^,,".9"(4`M-K(>+V]ZI>XXVJ#GC5[EPV>? ZCP3"M&Y7IMC1-R^R%6`MV`F*XHAT21X?3IF4$L&8'U$6#6E>7L[F=%CSTD@:_?$:E!-0T_%`Z]7"AL<"`M-3SB=#;G-;,G)#$;SK&&)=;=_"$65#7Y.+;99@M\D&<`3"KQ##YC712?? <0@`MU*H.$:&OXOFKB$<`U;&)121_M"$!BWRHY`3S"'A7Z>95)\JEWQ`M/3[FU*'@*C3^3;Z)G]C+%7O)+9W`T`(O_M/$_1`P;R|%Z`6@+&L]S`O*(PG`M^!F.1_U\AX8/T- \IBPUX*;--R`LDMYLFI`7I=?N<+_A#G2$H13WZA_-Q!`M4ITY4IT]D:LJP'ZPW!=CB+"74@>'ZO=47?>'-`D!:4K(*)G/0(`ME;625VK9%\]HE0%>]$98'>1C7?>=XS& [RC+/U8/8+LGVMZ>E\S;Q#_*%A"KX`MV%@"TS@U#9@"I.J2X!7!F15;/J&L3\.*-/4XHGD-@CHK??DF!\92(X.>LN!K`M"/:LL#AAD^5S43Z@ZQAPD_O1KH-EHA&@:A? R$4#%)D_EJ)!8QRD@=,2J^OQ3`M.X5AU^^F5_'5Y#R^N%APAB%%7EPNXLD5#`U4LV<+)WV\<1U22@$H8N]*!*J'C`MTFV>IH\!?8NZ$4$K.NW`U1L{J__W)`! <>OUT,!7^Y^SB\1@O_2@KJJ`>X_&&E^@YV*%/J%/+6$%`JD9U2&VZJV3C'KKH&'=EX>&)%%%009`M85O9.1,J1YQG4*X\5P7Z%+>HMJ24:?DV61"&I5!XM$ND]C4FBZ#Q;JVHF M8R=&R.^%KL_,;L.5WAHD?Z/3\+^T]H$:PXT.ZQ]/QC53=8[K'=XV*B8/S:B`M$)\##,&SH+10Q<`ZR\569;TE?[02=HV9[S:'A(&N`ZTQ,()N02E:(JK4;_KZ`M$_JKV]PK#P =H$I&\,,*#Z+1$O?>BK<]}A=@$`YTNHR72T`HPB]8^O-)FV=`MEH?36A%9B<8_,1%#S:/%RT.]*77FM,LW()ZQMZ>@?Z".!DQY*%%SN'Z[Y+__ME&O#^\2GN-TKC3A2X<%L%I];H7]Y$9]/9X'CP^,A>.IEA'Y9;[E4+>'D%*H`M%FA+U.'Z)Q 0_+5U0)-AXN!;!98KV3]RG>1F@.-"8Z?!U/!J3/BU-9^!4H"`MP_C\`Y6_X?L2V4$'R-C+4I.R$]}IANX-- //0E[0IRY1Q"3K>YV2#(ZNC#Y7S`ML1G\A/6!H6YBB^T9_E_&P/%=BDZGC#F!%&8*K:66>P\T@(0)EB-(+:DUE8`MZT<@[QVB195O3OZ83B9_8LGNKRQ#CMCG"98:Z6"4\- {XY9W%T!YTNW;G\KNW`M1"9696)W+5B-&2J`J98SJ'1CF8H6C*HDBG&-,L[QY9E\%^^UB+?\@ZQ`92Y`M\."4I"J6=K@JBX1!.>*2!J?#'V:.TIK>.U)H|=MM<'1^FVU8`J7EQJ:.RAO M8K;^07RVNU:!\P;&665B3?SD?4+N@]U8R8-T"/?".71".'20_G>&"%"CK0TJ`M\'EVW\F:R;&B;DMR88==>0D22#B(/#HR+806P#4H6Z&@Z`M+[[*:H1_WO*(\\DBGLY$3YC- +^*SBRL[/*7G_+'1QU$_!JG87/WT^K1U"QQ`M&W$GN04:=%8[EP#Y.+L.^*4IS%1"];50*KG=+-7!1Y#?:W+DEBX;\=$5;'@V M#+!\$@O=H;Q3SKW*.6H3M1)709X@^UY$_B{C2L7Z!-`MO\11L&96`#(A$U9#>\8=0_E)9BXUYDGM,ZC!:KB^CP_S1INB&52Q`V16I,"C^`M01KEK'1+[`*.HGXX83? 6P'<<>K4UC*QAK))]UFCIL$:P"+MJF231"NB!E0.@`M)>1SJ;/1CQPCI:K8H0;%T2,`(!7A->E45^]&PRA:A[WHIP(TQ&=`5+P`MT,=$I#6,K%OIA[7C#J%V]WA89EL\^@]@^#:KB G8W3$HV5DG2QH!WPI@8R6G`M)VH#"O8V!50G+03S9D?^,C@>9=>0_JGS`OF9-K66;1L79+#),E('C52&!_^2`MN1D50@I#WJY[`_? M5.]Y^3FFJ%6(%%8X54ZX>'EWY(`+,>.4G$+BP:OP+"`__M&(62F:$&,9+&4[4K_H2!!-:G)'+YMQ8(=,T`D1SS5*LGA6%)P$=IL`MDR65YU]1.86)<3S!8%;-7<9?SV(+TJKW\ MQ!6M<*4L?PO#(XHW-(F:AW)$[TI[##[8UKA8'M-Z`M%P]'1"&-P[.2"@;&MK77(.CLVD=LOSOTV696L523_8NP&Y"9@B=W5L1#Y>G`MAJ)W_=%(B`2I#%T+?PDK,(WH= <5F1,8,%C6BBN!#$<[O#RM%W6$"4I75GWNB`M:*K&=[,!.:N?("D]PGNIRE+X4894#P1)WL#)9I%!2I[FRA?;4#BY^Y,!NE( R8["C9(U]S/F'$=.7! ML<0QSI&*# <49.273IQ<,C#FP5TYKL8^NT++IDVM[$%1V`M&BA0F`&7RE/UO$F='VR4A-LA3"]CKF#BU&^+I$X3+A?O\4,J7H,/]+9<^-LZ`M}E1>ZX! +DD-.NN;C@;\$H%+GZR!&#QWH]!RPIG5-3G.>B#Y`M]MAH47X,RHZM@#-FL"4*P."_%KACIU>+>'HY9X?IY64\75S^`]VQYQ=7\?FY`MAFWGE_'9_/(?XHX=<@2XDN?I<,WSK3M_ 8=O4!-[`\-3RRYS)-WR#*]0WW_:W`M&IHQ)B-L>T?SYMZ\F"\6'THI>DXYD=#H:?AG>[ZH6$W8XY@7{(-^X'H%C%>X`M]0G&G/>)A3&T)!*!:/JRQ%,OD2- OKJG:JT'''5VNU.E\"RL0YO%GPX$6+B)`M0>.U &#'XH">K3/[^O773M_5_B1)(]3_%!*>-*_1`M3>8W<3BP]>U+AZ40LJX^4Y9(32+,8G!D6#F;I)DW"9/,$"^[2NGI<*GT:R[%`M_I6, <@K>2FG.Z1&>]??8:U'.S@BS@V8`Y11.8O`M]5H?<"\UB(Q(M$1,UNS(R'^8?.R@$?8<<(^<]{1*`M?S=UG$&(%@,Y]+MC2IBL(7*LY'(X/A\i&5WE^2XSOLV)'S9NSNS5PH3^[$B> MY^"0QX[&8!XAQ=E.PX9%0+B)OUH^3;TM\WX*S5=,GI%,T!/$[^E85]69;94# M,7`M"Y9L;T%Q&FFPW3FK O=6D332@$"<*G8\5LP!)$D"H_PS0TW3W\W7ZF`M2A^ W"V!#GR6I&%R$3FOLZ{IL L^^ZTQ@HX8G9PWVYO2.P8UV+IP %2IJ5<7`M6`BQM$#N`9C+W9>#4+O]^*-PHZP_1#JB*M+##\^K`R>:M;`XZS0)BX=SJ8D M[R/66#D^C3Z)\"9+T#%5CBE#U1T94'=3.0I?HDE46Z.:T^`HL3.!8C*8"""M9`MJ1S1E^%GQSO]SL@M9+<]&@5>TG%/DR=LW3+EM&W0WV"M2T\<0U F'1RI7386`MK=FL+S?-4#M(`YB@`_9T$2\6*VU)*"=SE:0;@?7=9'QQCO:5'"ME`MT*UP%I}-%_CGVT3*LF^P<@>^X*1;_`@T'>`X56IDEH`MU-A+4*K(B/<"ZˆFOD_&/S%0<"1+A2)U59W!'O7/ MPD+R)U>=W6FJ/9NX3'X2__U>0C]=P5=Z"W)`H'CA:E&@B;&"Y-4ZBV1!4[< M8)IJX@W&IH+F\9'V)BW=>WJ@!3=+$W^![`UGHST8H+4'++S9%L14%KW`MMG49RZ2S%V KT4Q2%(-QXW`R>Y"[U<7:^\8FD\B%[_S)K9H%:^%.X_^XZ&\Y`M<[@B1/GA*+TGTM$&A=:Q`,>%Y%!OS%W`J'VZXM>9@L(;3`XI2P1.H+V%)P#&0`MRF#]M%?? ZSV;T\0Y8[LENDENKQ5X+LNAV4M3)?T<(1P(B7!!7UKF`/.1{)\:'8>`M2-]W>WXBE+/RD).V*D;*/>I?&*>0/'0D]V,"*^B+ZJ(W`M):W.A1-W=,&`'2)SG5N"S)524B8H/SRP?P*[4#N+&-LPTC\ <]DZYD71TA,_+`M:^]%8QQA@U#[D_CQK<5+DVB.Q;&5?)-+^(6VON\K3K5YXH=UJK&T{_$?[Q:R`MH+L9B=*O:\E)_*-10+6*H-R{)&I<77=4(5BRAC&#F&-QP AUH^D%_1E0H6L[M\YOT4,N!+\(QWIZEK>:J995OG+$)-F3\SES]_>R)^GL-HURG5+'5:^%X.

MXLV<.(T==^;9LMHPNYJZU&98F'

6>(!;!'>$ M^-ZT)/\+![PM0PU7R(UZ=G 7>BG,=;3HV&OX)U2<:<-POV(5WFEJN?[("@H?*39$*7D.K*HQV;1+ MBX5A:%8*EF&3M9<7%,6L*XN66R7\KBI 4OP(GBA1&I8-XSD3:TO&8>#VIY[I MR3)<;!#W!Y}(5B)B.SRV,N>-$LPTBCI0L$?[H'^8(-&;5ZGO>1^\K23.HK%C>U4B MAC"'JCIZ>>_\ZRB +^V-R I%#6X!K'?1M ([N\2"P})NC,9Q:PGJH_$2)_%# M)W C\#RYYVO)LH)KJ"V40]N%_PEARV6G-8:H MIW?([CBV/:2F ZGIBTFMMZ$.B)XOX#$F]UK_?TP2A>L;<^H%3ACX3N0FN,0\ MS$+H^?*

*VZ&_TTEI7ISF6UHFK=7LDUM-.]N[<.I\.M?]%==K^+=S\9/N'Z9#B M.2U0U7V7X")0W36\>S&R;]^-^]]+@1;I]+/&7"U56 +\7$O/&ULE55M;]M&#/XKA#8,+7"(I-.K4]M G+A8@27$$K=%/%XEVCI4 MTJEWISC=KQ}/LKUL< WSTAX{DD0\?4B(UW2O}U52(%EZ:NC4SK[*VN_9}4U38 M"'.E.FSI9JMT(RRI>N>,3J,HAZ"F]GD0I'XC9.O-IX-MI>=3U=M:MKC28/JF M$?K[FNUGWFA=S0\REUEG<&?3SNQPR>T'[N5)LT_H92RP=9(U8+&[@Q*WH:_NH]K_CH9[$X16J-L,3]J-O'"A0 M],:JYA!,#!K9CJ=X.?3A54#^HP!^"._#[S'1P?).6#&?:K4'[;P)S0E#J4,T MD9.M>RE/5M.MI#@[?SW^-N5H^KK_S<,=+/_Z^&%UOWQ8,WA8KN'-6FQJ-&^G MOJ5,SM\O#JB+;$97_'4"]ZJUE8%E6V+YWWB?&)YH\B/-!;\ (^(3=%4U! Q[P M^>;>="H[&O"BGR_[7+4C6'P>S,W-M>E$&03./!L.@?D9O_MLO81J\NT U/E&- M+Z'/GV@.R[%$4%M8:9I&,;^>#M8?NME1_-A&;1IX$>&^"R>-E"G+38;U*=V MPQT6!TLX6'+XP^7_%2*69!E+4S[*2<@""L"BEW4IVYT96,JFT^H9'4\#,T83^(25+.A+!)XG+ TTPQGE.,SO=2MM MKY'!5KXX84R*Q}800!#&+,TCX"P+,A,"&Y5T_46]>AKU-;NA4:J+&(\3" D MBF$601BR2>),L1,3NDUY0G2-N8,;HNB,OA862]H!U+Y"BG'+$*)HE+,R[]'P M)J1Z,\;S%-XZ)8@)G3MEK.RHJ7-A0&U,V(3GHQ(G"8LG$SCW[?BO)KU!O1OV MF8%"]:T=A_YD,W,FW%3_L^[MM[H7>R-5#CED*#JRSQ0(\[;%2LZH:]L5&6 MMM @5K3V43L'NM\]98^>2W#ZD00TU%8# "'*.M!P &0 '4L+W=OJA>}033PVC:=GG@;8[:WO]_+#;9"W\@M=F192=4*0ZI.^WJK4%ONJ&W\ M*.A2OQ5UYTW';N]93<=R9YJZPV<%>M>V0OU[AXW<3{S0.VY\J=<;8S?\Z7@K MUCA'\W7[K$CS!Y2J,K'3M>Q X6KBS<+;N\3Z.X<_;]SK$QEL)DLI7ZSR6$V\ MP!+"!DMC$00MW_ >F\8"$8U_#IC><*0-/)6/Z+^[W"F7I=!X+YN_ZLIL)E[N M084KL6O,%{G_P_Y.(*E;+3[PK[W31(/RITVLCT$$X.V[OI5O!{J R/"N#W{L/P@CIF,E]Z"L-Z%9P:7]HHE*K#7%F>GC\\7L|\?' MNZ<'F,WG#XLYC!9BV:"^'ON&*V77QZP[GJLZ!VL C{)SFPT/'055F_C?>(U MD(N.Y.ZBBX!SW-X #QA$011?P:-#LMSA\9]-JER./41'L++>D5N]%25./+H$ M&M4W!*:__A*FP6\7",8#P?@2^G1.=Z|:-0AR!8^=$=VZIG\],ZW1Z'-D+!*= M)PM458/M$M506OB Y6$G=#L0ZRH.$)4D"US"* M>,,**R(H_AUQRHD87I{;]F.PB1CG'/K$H:45QJ0.' >I1E+HJ"W$NO"&G=+ M(XUH{&-ID;$@C:W$*94\A8]25ONZ:2 NK/6X+%S %3EF<4IYATY.\Y@*R>%" M/R5#/R4_W4]O2H:O6U M6#6!G',J4&:5E)28Y7%JE>Q4R2'+.8NI(Q<;1%=G96R76BM+\NBD@CP.J8_B MLU7S3^8C_>.U>P4TE)9:/RJ'W>&AF?7SJ;M[_TI}$FI==QH:7%%H<)-1850_M^7O%R*V;MDMJ*&OAE*EUAR=29J%+(DFE:RJ6C M*HDLJX/*PO%=M^>4+.=6TJ_WQC+IB[4N#6[_?PPA9,9FQ>H3ONID3&W4E;T%$##ZK\">@'W M@NN5@AN>8?9KO$,$.Y,^CN7(/PHXQ>H, M<&W_7#(WA!5W50XP5_7?6A8ANL M\#"6Z9I+5;$4!Q:UA4+YA%;R[HW7W.]?80_Z,9#O,'4EQC.4?9R0[7F+8[7KT3P B7.>>;,PA2#VL%[^E'C41MPNEB2XD\W8*6C"NJRC1H M'$%P[ID[\QMBT(OWT$=4C3I5HW]4]4X0H9VJA\0\"OQ_Q)SO2P]L/SHWAF_' MO@=C*5+$3(}7*V8DJ*Q="=FYM\S244K*!!H>[9.:DKFSG. M++2HZMDU%YHF86VNZ-.#TCC0^4)0%[0+DZ#[F"4_ 5!+ P04_" "AAFY9 MUF4]%'L" !>]0 &0 'AL+W=O.GR=[J9YU 6#(.R5J/?4*8YK+(-!9 177%[*!&BL;J2IN<*FV@6X4 M\-R!*A$P2@=!Q#X>8$Y"&&)4,:OCM/KM[3 X_C ?N-FQUG67,-#11W3^3C$U\+T)\F@4%VVQ-D'=.L96)O,(W)O:Q-H[I"O^4[41NR!W6M WF"O+2G))ZENRT5((G;J!:.M@^J/E5Q#UF5\EXG([=VX8*\)Y%/P] /*7/Q.!SY"39=J6]:,"-@@E%X,$X^HULWMPLC&.6@M#?K1A04^@*!L]8W4IK#PF[0/ZGI M'U!+ P04_" "\AAFY9EIUH+L@$ X"P &0 'AL+W=ON[=WY:.|]XG0\ M=M5<=\J- O=X\G4VYY=.UL{!96}SHNZMQ0"P,=ZKI!Y.S.'6O/$X%&-}7<2*T MPJ5NS.A_QT6;@}>8 MGE@]/1]=\-/+-,R/$[XT>N7VVB2Z5TU>F_;.1_?Q\5(QK:=JV?K/9O5.K\|3 M"5:F=?&7K(:Y"2972^=-MUX,!EW3#__J^UJ'O04%^\4"L5X@(N]AH\CRM?)J M@W']+IPW6^WXVJL .,\;5&N=RP!&_P"G)1]/[N2-O^EK7C}>/P6E+3&R(78JC@+=Z\9)(M1HE@(CF"]I<'E1%/_LY!#YUO6)X<7AYRX]0M5*7/1S"_T.;'DV>/>$9>W6$ M7+ (EEQQ#GJP.*4';E%C3M@3)ME*V#GT_U_@VZ"R4]0_DM;[WA^@?W> P24CL M=7>O[59G.KZR_O7Y,/1O6.W!FO6G*I9TW?-_T, M>=&JOM(4[*IU(H^(DCPEG):LH+Q,T18TY9SRI CC14.+(D$KH1G+J! YN;&F MTKIVY 5)DI06C.VU;M0#RH%WY$3*A,J4D>?D)"DX%6D2FKRD+)>A5>!YEN=H M7IG^F[:QA$#,&N(!R% MU[.#1!1!]DP643":<,0 :T,G$90743YP@^29")T?L=S<6#^ /05Q;"W2&&16 M!AHQR"6.6&((AZ(R*0^XXO_VF<'V$FJD-)4BT@$5N"'X3+"<21@!="GC4*AX MY+.@B*!"D?

*MG==@US3%@0:W<>R0YE&DG#*1#S*F94Z+,ICP>@Y2JJZ;$.P M+[%C4;"}5LC@D.$SO(YZ[8*=60A)P KVV>L>=5(&CX.5P/8\(QE.GI 2H/[22A0Y*PM0Y)2?-L\%8*>!GM)"F3 M4##A_VFG@M$\#18J,R!#*T2OP! ?0IHS\,O(D8*;,@MN^KL%]WKO>#8+J MKD?!#A?7ZZ4E9@JZ]!DN[(@KQN'&\Y&%.@\;QI,:EHE 38\Z"#8@))"T= I8]W"2P4WN"ED)QS/!&K0D&J1Y.Z0?( ] M3TG_0\P&-WJR0.B"$4]V5'X.<# +B?'=3 JO@4UJ.13*\=YMIM-V%N]LCL0: M.UQLMJ/;.^%/&]\;CIA6; MG3 @ &P< M !D !X,"]W;W)K&ULG55M3]LP$/XKIVR:0(K(M>]_65J*,:4B@591MG]WDVEHX=F8[%/[];*?-"@J9M"^-S_;SW'/W-)?I7LA' MM4/4\%PRKF;>3NMJ$@0JWV%)U(6HD)N3C9 ET2:4VT!5$DGA0"4+XC BUHQR7$!0=5D2^;))O8S+_&_=TNJ-V(YA?*[+%%>H?U5*: M*&A9"EHB5U1PD+B9>9?19)'9^^["3XI[=;(&6\E:B$<,W!0S+[2"D&&N+0,Q MCR>\0L8LD9'Q^\#IM2DM\'1]9/_J:C>UK(G"!%^T4+O9M[(@P(WI&,Z7NR_ MX:$>)S 73+E?V#=WL]"#O%9:E >P45!2WCS)\Z$/)X#1>X#X (B=[B:14_F% M:#*?2K$';6\;-KMPI3JT$4>Y-66EI3FE!J?GM]>7J^L5G#V0-4-U/@VT(;5' M07X@6#0$\3L$8[@37.\47/,"B]?XP(AI%<5'18NXEW'"%U04DH0]Q&*<]?$E, M8>+XDMX*NPIK<&DWSKX-$U61'&>>^;LKE$_H53]R!#*T2OP! ?0IHS\,O(D8*;,@MN^KL%]WKO>#8+J MKD?!#A?7ZZ4E9@JZ]!DN[(@KQN'&\Y&%.@\;QI,:EHE 38\Z"#8@))"T=*

I8]W"2P4WN"ED)QS/!&K0D&J1Y.Z0?( ] M3TG_0\P&-WJR0.B"$4]V5'X.<# +B?'=3 JO@4UJ.13*\=YMIM-V%N]LCL0: M.UQLMJ/;.^%/&]\;CIA6; MG3 @ &P< M !D !X,"]W;W)K&ULG55M3]LP$/XKIVR:0(K(M>]_65J,:4B@591MG]WDVEHX=F8[%/[];*?-"@J9M"^-S_;SW'/W-)?I7LA' MM4/4\%PRKF;>3NMJ$@0JWV%)U(6HD)N3C9 ET2:4VT!5$DGA0"4+XC BUHQR7$!0=5D2^;))O8S+_&_=TNJ-V(YA?*[+%%>H?U5*: M*&A9"EHB5U1PD+B9>9?19)'9^^["3XI[=;(&6\E:B$<,W!0S+[2"D&&N+0,Q MCR>\0L8LD9'Q^\#IM2DM\'1]9/_J:C>UK(G"!%^T4+O9M[(@P(WI&,Z7NR_ MX:$>)S 73+E?V#=WL]"#O%9:E >P45!2WCS)\Z$/)X#1>X#X (B=[B:14_F% M:#*?2K$';6\;-KMPI3JT$4>Y-66EI3FE!J?GM]>7J^L5G#V0-4-U/@VT(;5' M07X@6#0$\3L$8[@37.\47/,"B]?XP(AI%<5'18NXEW'"%U04DH0]Q&*<]?$E, M8>+XDMX*NPIK<&DWSKX-$U61'&>>^;LKE$_H53]R!#*T2OP! ?0IHS\,O(D8*;,@MN^KL%]WKO>#8+J MKD?!#A?7ZZ4E9@JZ]!DN[(@KQN'&\Y&%.@\;QI,:EHE 38\Z"#8@))"T= I8]W"2P4WN"ED)QS/!&K0D&J1Y.Z0?( ] M3TG_0\P&-WJR0.B"$4]V5'X.<# +B?'=3 JO@4UJ.13*\=YMIM-V%N]LCL0: M.UQLMJ/;.^%/&]\;CIA6; MG3 @ &P< M !D !X,"]W;W)K&ULG55M3]LP$/XKIVR:0(K(M>]_65J*,:4B@591MG]WDVEHX=F8[%/[];*?-"@J9M"^-S_;SW'/W-)?I7LA' MM4/4\%PRKF;>3NMJ$@0JWV%)U(6HD)N3C9 ET2:4VT!5$DGA0"4+XC BUHQR7$!0=5D2^;))O8S+_&_=TNJ-V(YA?*[+%%>H?U5*: M*&A9"EHB5U1PD+B9>9?19)'9^^["3XI[=;(&6\E:B$<,W!0S+[2"D&&N+0,Q MCR>\0L8LD9'Q^\#IM2DM\'1]9/_J:C>UK(G"!%^T4+O9M[(@P(WI&,Z7NR_ MX:$>)S 73+E?V#=WL]"#O%9:E >P45!2WCS)\Z$/)X#1>X#X (B=[B:14_F% M:#*?2K$';6\;-KMPI3JT$4>Y-66EI3FE!J?GM]>7J^L5G#V0-4-U/@VT(;5' M07X@6#0$\3L$8[@37.\47/,"B]?XP(AI%<5'18NXEW'"%U04DH0]Q&*<]?$E, M8>+XDMX*NPIK<&DWSKX-$U61'&>>^;LKE$_H53]R!#*T2OP! ?0IHS\,O(D8*;,@MN^KL%]WKO>#8+J MKD?!#A?7ZZ4E9@JZ]!DN[(@KQN'&\Y&%.@\;QI,:EHE 38\Z"#8@))"T=*

MJ?2P4WN"ED)QS/!&K0D&J1Y.Z0?( ] M3TG_0\P&-WJR0.B"$4]V5'X.<# +B?'=3 JO@4UJ.13*\=YMIM-V%N]LCL0: M.UQLMJ/;.^%/&]\;CIA6; MG3 @ &P< M !D !X,"]W;W)K&ULG55M3]LP$/XKIVR:0(K(M>]_65J,:4B@591MG]WDVEHX=F8[%/[];*?-"@J9M"^-S_;SW'/W-)?I7LA' MM4/4\%PRKF;>3NMJ$@0JWV%)U(6HD)N3C9 ET2:4VT!5$DGA0"4+XC BUHQR7$!0=5D2^;))O8S+_&_=TNJ-V(YA?*[+%%>H?U5*: M*&A9"EHB5U1PD+B9>9?19)'9^^["3XI[=;(&6\E:B$<,W!0S+[2"D&&N+0,Q MCR>\0L8LD9'Q^\#IM2DM\'1]9/_J:C>UK(G"!%^T4+O9M[(@P(WI&,Z7NR_ MX:$>)S 73+E?V#=WL]"#O%9:E >P45!2WCS)\Z$/)X#1>X#X (B=[B:14_F% M:#*?2K$';6\;-KMPI3JT$4>Y-66EI3FE!J?GM]>7J^L5G#V0-4-U/@VT(;5' M07X@6#0$\3L$8[@37.\47/,"B]?XP(AI%<5'18NXEW'"%U04DH0]Q&*<]?$E, M8>+XDMX*NPIK<&DWSKX-$U61'&>>^;LKE$_H53]R!#*T2OP! ?0IHS\,O(D8*;,@MN^KL%]WKO>#8+J MKD?!#A?7ZZ4E9@JZ]!DN[(@KQN'&\Y&%.@\;QI,:EHE 38\Z"#8@))"T=*

I8]W"2P4WN"ED)QS/!&K0D&J1Y.Z0?( ] M3TG_0\P&-WJR0.B"$4]V5'X.<# +B?'=3 JO@4UJ.13*\=YMIM-V%N]LCL0: M.UQLMJ/;.^%/&]\;CIA6; MG3 @ &P< M !D !X,"]W;W)K&ULG55M3]LP$/XKIVR:0(K(M>]_65J,:4B@591MG]WDVEHX=F8[%/[];*?-"@J9M"^-S_;SW'/W-)?I7LA' MM4/4\%PRKF;>3NMJ$@0JWV%)U(6HD)N3C9 ET2:4VT!5$DGA0"4+XC BUHQR7$!0=5D2^;))O8S+_&_=TNJ-V(YA?*[+%%>H?U5*: M*&A9"EHB5U1PD+B9>9?19)'9^^["3XI[=;(&6\E:B$<,W!0S+[2"D&&N+0,Q MCR>\0L8LD9'Q^\#IM2DM\'1]9/_J:C>UK(G"!%^T4+O9M[(@P(WI&,Z7NR_ MX:$>)S 73+E?V#=WL]"#O%9:E >P45!2WCS)\Z$/)X#1>X#X (B=[B:14_F% M:#*?2K$';6\;-KMPI3JT$4>Y-66EI3FE!J?GM]>7J^L5G#V0-4-U/@VT(;5' M07X@6#0$\3L$8[@37.\47/,"B]?XP(AI%<5'18NXEW'"%U04DH0]Q&*<]?$E, M8>+XDMX*NPIK<&DWSKX-$U61'&>>^;LKE$_H53]R!#*T2OP! ?0IHS\,O(D8*;,@MN^KL%]WKO>#8+J MKD?!#A?7ZZ4E9@JZ]!DN[(@KQN'&\Y&%.@\;QI,:EHE 38\Z"#8@))"T=*

*MJ?

*MEE*NSMMM$2Q)A,4I6Y%8?3-G(,)2G?)%6ZPXP,/4*_K;EF'TVQ&F<6L\2J_=_M\?&(K65(8W+'D5A'$>,/5R1DVXN6V7JY\)4NEC*YT!Z/5GA!ID0^K.ZX.FL7-ME!F-2"PHBQ$G\XO6I7GN6[W$(+WC&R5;L7.,DJX\,O8]:,F>7;2,I$4D)(%,M$%A];,B$A&%"4NWXD4-;A<_$ZFG5>=>'<2"3%CX!YW)Y47KK(5F9({7 MH?S*MC(}.Y0V,&"A2/^C;7ZOT4++!6D@6Y<;J!1&-LT_\E/\0.P:6]8.:E1M8 MQQITYP5DZNMEPI&-I8XG' M(\ZVB"=W*UIRD HBM59#2.-$NU/)U;=4V>D5F-MO:VW\KLVZJK17^ME_Y>65K@E*Q.4S3K_[N0[FP?Q"OAYCDT!A3\VFHH-.H?M.RNV~MP?546$/%FHE"L@2L;D*(?<R3N@9Y&_4RAEA,S9&[M}T,Z82)BR,5J6@N>T6]WZ*\;$CT2_G?=D&I1#7^=''23,AH0Y MD# 7$N9!PGP@6$5VO4)V:WLKF,J*0Z16&).4(!75*JS?U >/^O$IP4V%1\D MS(:$.9 P-X.9QFX(ZAGJKQ]!/$BG/A"LH]M^H:0^.W1%XT"M4P29Z16F13=5 M&"3,AH0YD# W@_5V!)¿J;U]@D#Y](%A%8(-"8 .MP.Z6^509TD"M2 G:X'!- M]+K2$IOJ"A)F0\(<2)@{>!YV.G61"J*I#P2K".NL$-.95E@W6*XYE<]H13AE ML^3).I=8G;2TK*:2@H39^ZYV#/1,,;!=U^GFWI?MN2P^RZSX0K"*82&?H;,3M7[8QX6))5XC\6"L9U8DF(PQWUU^G@[TUF=9+4RT/:ZF>@R13T26BR>$*49H/2'%". MF],,/X&#NO6A:%6Y{>1(3:WH5Q>EX'Z%#2]?+G@A*0925W^2M^.QE$,DF:#TAQ0F@M*\T!J/A2MJMTR M+6[J\^(/JSE7\RH*DAF6DX#036W=YDK/:.P]2)H-2G/,UWEORZA)"KB@;CU0MF@]%J\JJS,J,^K2\BRG/4PMJ(2B(E&$6WG 0L'5<6W#1(QLK##0_G],JM9!> MK]L,[E=S0-VZH#0/E.9#T:H**Q/PICX#W[R@IPWDUD_"W!_%N"! M_B^%*YJC+K,NK3[I/=QRNT7JG N>/,'"'1P2.JZ?Z4'-E87:-H=E.,DM,KS MUJ FQ^""NO5 :3X4K:JO,OEN'LJ^_P=+4&7HI2*=)9)%7V*BYV")O51:3H M50&EN: T#Y3F0]&JLBZ+J;^*O"L F9]9Z TFQ0FI/3>H?#)FA5 93F0]&J M[X.6=05+7U?P]&+26S<5$RC-!J4Y.6U73&:G-ND!ZM<;#I?E0M*]:RK*!I2\; M_!^3L&X"UC>OL5Q!*Q:@->4YH+2/%":#T6K2KHL;5CZTD;S"5@/;"Q"T!H% M*,W):8*@V#{)_A=02P,$% @ H89N6;-A$$FU P 7@\ !D M !X;"]W;W)K&ULK5=KCZ,V%/TK%]VJ76EWP+R9 M)I$RR:PZTLXVG<=65=4/'G*36 N8M4TR^^]K$X8$0F@C26QX=[CDV33(R-C93YM6F*> ,I5JFZ$<V*G -#F!@U:PQELJ!G^*6NYTQSEAV&T//#CK0\7^<%ZJJ MV;!DB>[2G+,M.*;]=O4C7NK74&A-_8?S'0]{P%=PC2^:[P=MN[JBG#.G$3Z< M[;C,!T)I3<:.@9<'_1<+%OIS6"8V'7 M#YVV=:>!=F %KFN?<>]03.#^:N*FH,F29FLTS2[9;8/6&$.A-:?@4&7@877[TS?.>\#7-!$[@I3*MJT!-$-]?YO8= MR?+R/O3"1+I=EFR>,-R3" H%N2RV]6 ME&58R%VV-OF6$;PL0%EJVI:%S PGN3$9%BEE@3F8T_2M9BLW8"RP)"N\2\57NO^#5((\Q1?3E!?_P;ZL=6T# MQ#IN.%:!90=9DI>?^<&=EQ!$ NB\ [I@GPMP*H!S+L"M &[A3"FE\"'" Đ}& MC.X!4]6236T49A9H*3_)U7F?"R:_321.3&[N'J9WGV^N;J_!=#Z_?IB#N^L' M\##B BNBV133\=N=-19=NAX_FE=I&U3 M+1.7?(MC,C;D.L)>R+&Y,UO$%D?-28XM0F.UH3Y;B&HP&F7SA+I'??OH]"W MD-O0V57GN&Z &CJUG?34Z=8ZW;.-=I=.MJ6_&TJA#95G545NZYR?5ITT[]7- M>]KF'UXZ0U[;>=|%/H*-WCOJ4.#"P&ETKVVCYQE"M4BD%3DKED;"P)5<|,'W M+R1;$/.C2[66Y_PN2VN&)(L&(COQSZ_]\U]G.?-,%P>R;-MJ3OEY99&VR9X6 M!+4%@=:"6\+Y)9C&\2[;15B0)9AFE(GD7ZP229?VH"4*>K[C-.9BUE$&++=ET M0[NVNY[:PU[[%\C&%X2D..,%/&":?H'2$MUZ^.3\)DT4!D)QY"ZY"=K-<9 MHHKW^!)Q@6+<9 MHHKW^!)Q@6+!Z&K?N(OL^^/AQE2#CP)%6$Q\(^.'ALW4,/K(OT#?8U MX) -H3XTPI#M>WT-.&17 MJ^O<[H2>\S^9Y0&2IZ5,T.R14.QG?IWB,50GXO[CO)JL_[0"U!K16[702_P M@]:*_!KI%&[B+=3GVQZ#Y+<>QI#OV593?[L,0C]HK2.#)EOSZ 6/>AWW!;-U MDG.0DI6DMRY\>3I8^8:KW!%T6[SS65 A'Y.*S0V1D8^1 OG]BE+QO*->{]7O M&2?_ 5!+ P04 " "AAFY9D)]TIV " "?!@ &0 'AL+W=O4;5S0<\,J(*NKZGA>[%2:UDV?FI{(G&=M*2F]XXTAL MJPKSWV.@;#]R^L[+P3W9E%(?N'G6X T4(!^.:ZVY;N>R6A7A(=K :<5B/G.O^ M<#S0]:,@!X&].%HCW<0^AL!2U:PQELJ!G^*QSZB;3?DE%A/M&^K0U" M!RVW0K+](%8)*E*W5_Q\^!Z.!+[_AL_"'R3NP69E!,L<9YQMD=<5RLWO3"M M&K4*1VK]HQ22JfM$Z60^FR^NY[>S\;WZ('HH)NGK_RL95*;NH?A?5-{[!OT:U16LM M0KN%?L*'HL%+&#GJ$1; =^#D'[U8^_SF8!!%S XYY[K?FV96E5L5/I/LE.5 M.11XF;NST,*.%EZB139:JXJ..&D0Q$%BIT4=+,I$BVVTR$(+TS"VT^*.%E^B M)39:_%^TI*.EEVBIC9:UHZ5G:H@0U/=<2N(V9GC #Ü5^4^C;H MH(,.SD.9Q!3ABC%)_F]#VWPPA.D-G1:I6ZK&FWWM4M. AK8S':2]=O/ M-H21E++]+Q)O:O\!C^/.3\?NSZS/64_>X@T*^})'QNY4+4E[,-LQPJS"]H#42^ M65-682&[;&/SF@%>:5%5VI[CA':%"V(E,_WLGB4SNA5E0>">(;ZM*LR>KJ&D M^[GE6H<'#\4F%^]!GVVD0GFD(?JW*[FEJ.^"$K(A++\F<'"RA+Y22_XV=K.G5S*F&_?7#_ M{(.7P3QB#@M:_E^L1#ZW(@NM8(VWI7B@^T_0!A0HOXR67/]%^V:L'UHHVW)! MJU8LOZ J2/,+?[4@>H*I^X+:P7>B4!./"R8M(+)]>"lE3_);@:.)-*%H#BD6 M.)DQND=,C99NJ]%A:K4,OR!JW9>"R;>%U(GD[NO5%_1PL[BY_7YU?7>#WJ4@ M<=%%R]4SAM6:O$ MSIC%3,I=+9\8HIETRS_1?I.-6_ZA!6X,_&$#=2Q=\AIG,+?DN<.![_(3ACFJ4CF1V!\SMPOLD]N6=0XR=Y J.Z'J5%),A>(U]$W4$;Q+_,B/ M4YW5VX3GYVZR,AU1F794MID8JRYPR\4&F2B4O#QD4._Q8#J:+T>9<,--GL7A^' 3><>ZES;"@OVE=-PJB MX9"C+N3H[W:&*0^,%N>&&ST+UW5C&00E[J#$1BAWE&S021H,@C': MG MF3+,T?KY!B>6]^[A='&=/5MD!R/4< M!#^WO1,=T1TPI!0ZE>7DJOW"G6!AGOALYB.Y-&ULK99M;JHP>,_-BI5-4RNM)*0! M6@:1*'LFV:J*KRKI-FO;")=83>S,-@_[JK.3D $+6;OE#=C._7^7>\#<8,/X MHU@"2+1-8BJ&QE++*M&^:(EQ"@D6+I4#5DSGC"99JRQ>F2#G@*!,EL6E,5M=,_M,*&&-!C.[K@W8"L9$PIW'(E5DF#^+I=0'IC=(\0*F(!_2 M.ZYV9DF)2)4$$81A_G0N&[W@YZVSPP^$]B(O372D]2;FVAH6/]%((90 M:@)67VL80QQKD'J'.P73*%UJX?YZ1W^,Q.YBF6$!8Q9_(9%<#HU+ T4PQZM8 MWK/->RCBZ6A>R&*1?:)-,NLZ!@I70K*D$*LW2 C-O_&VR,.>0'&J!?8AL(\% M[@F!4PB@+,-XMI:T?0BRWZF5ODB5/?) M5'+UE"B=[&YNQQ\G ?IT_368HC,?)":Q0+>8(XNT,/41VF5/ZT MR@P+]BAGVR?8#HHP*I<"!32"]$+OU^NO:O2FBK,.UMX%.{)K@5-{6\BQ7B/,MLMV*]QD_7>Y4A?-_WH-_]GZ0#*>LO)/QW%.5IR%+ $P\1,!5UXX @69 84YD M5:ES6#>#Z0]IQ=5A:AE/+<03<+\'':UWY8MVS[JW88\'B2X6R:X6YO@ M!THD1.@#H8N();7M7@MZ;I:,A/E-PH*&8 ?5Z)75Z#70[K6,YQ:B29C?]VKW MSE&[-^0Q3["Y-\8DP!?9_"A0R%94YO}KY6DYHEYGD]G1^:C=`[&PO=V]R M:W-H965T_"T)"H-4*DM.^2"7,_W<6=`8%'+% MDV)3'I/D:_&&S]\'2M$BMF*SO$ $_'_/[):M5@6)M^//"CK8:Q:%AZ]W=*?<M>+XQCT'&;I/5'^(+'&C%ZA[J./@FSE@:[TJK'?:F>%T7[;KF:$!F MFRQ/HJ98M *X^\W @V_5CC@HX]QQ@585:.T"XT2!7A7H70N,JL#HVB2S*C"[M*HRJ@E&K8**<*!A7!>.N"I.J8-(N./4Y3*N":;5<%5=E]3! MS56:O)"T6)_SBA>EZ,YFPQJ;7F]?J[>E==/S]73, ^W7)(AW]O[?:[M=OE'34[\9^L+HHW>M$4W1#$&#;N7E%IOQ\FE9K@O*+ 7FY\2\W#A9;G=HO*Z<,+S3O5RD[OZ8NO=C MZK3#GM?5D^5^]W)-XB-]WW7UDF>L!_[K-6/K,!C>__*2.E/\(YG>-W/S\)!{&3R+32Z%]38^$64B8C80Y M2)B+A'E(/NF-[X ?)-?P^OVH]8 M*]2QG>GZ.BO5Y%GI[RS?G}(*?0Z]$Q%*LZ T&TISH#17.TY+1]K4 M:&>"'E250FD^BM8T>AW :O(=I=9V=]FRR!^8O)#'^C-AU":!:794)H#I,E0 MF@>E42C-1]&:?:/. M5)9":3Z*UG1B'9IJ\M"T7W:D'>>PJ MZT%E*93FHVA-(]8AIB8/,7\T\9EV37R.5SR1^$!332C-@=)<*,V#TBB4YJ-H MS3G%ZE13EZ>:=AGQD 433[PDK^Y[$ RE65"!K0MBU[&F*M/V_&'09+.C{@=5 M15":CZ(U'5QGECHHL]0%-]H)?U4K6%$81\H;UMN T#@22G.A-]*HU":CZ(U MS5S'D?KWQ9%GRDX'B+?)7?6Q*WO;&QHJ0FDNE.9!:11*\U&TIKT/IC"5IX\G M+\"1Ø\FGX%L8,2+I-3DYOO?A"'8^4^R%IM X$DISH30/2]-0FH^B-,M+'4?JM\CCRC_9Y)C\/#6?"&X0KTN3P,MN%8;:/;+JL9I2'+R =RN#V\/;Z<]$0ZX$-O%(72+"C-AM(<*,V%TCPH MC4)I/HK6[*-UYJG_\/RI-96?6Q9JA&^X(]-%.% MTOSSV!T<1V8ZO+U"HNOH?K\DEHR8+,DOB9I7GXN&(DC/.$5+\Q*4=_H<61 MR=HME&9!:3.4YD!I[ID/^6')R,FO])<@XQ]UF(?!:O5Z;("? M)IHZ?I\U3$%X^9SE+(VXZ)P\OFY'Q#!^*DOC37&\4%AKP_5XG13N-PCVS5A M"RL8J^1EBW@3OB4_C\T+12%)RM_QMQ/E7\5?BM4"7A7P\3G9+6)&'DI'[Q7 MS#98+2^/Q\F"5Y[=IMU*B_"9D3P-RLV9!Z]\3T5\T ^#G/%]M4A6O&F[+66+M!2L?)1BS++-NU*65/8987#VDK?ZC%ZJ[./@FSE@:[TJK'?:F>%T7[>/WY8[MH7S&X5W1[G*Q^o[M!?EW3/Q-S(BZ?4*8]]f.G:,ZY<=:.."]fWC'/FCVKMR-100C&@_EI+[C(91FM06DVE.9 :2Z4YD%I%$KS*]JT<2E!F8@/"XPZH3?D"2U#D@4$/*DC/"_HHP:8OZ[#=D&??=^WGI_P6 ME!9VE761\DV MK5L'Z88\2*=9M@FX-[>G60<3"BR;8KIY)5YR2%8+!W$;\O%%D]GH+I5E0F@VE.5":"Z5Y%:TY M=;%FMAYA2]&B/HK6[ )U[&[(8_>'E 79)GW=7HG(^.F^_)Y'.:ZW]Z$Q.Y1FM0VD.E.9!:1Z41]$'T'T5K=H\Z9C?D,7O/>Q[EM-Z] WI',)1F&\X2]&DD]&GQ<3/M/N2'U!+=1#VH*.TFZJ-$FT:M(W3C.V[.W3\"1^A5.'X.E250FD^BM8T>AW :O(=I=9V=]FRR!^8O)#'^C-AU":!:794)H#I,E0 MF@>E42C-1]&:?:/. M5)9":3Z*UG1B'9IJ\M"T7W:D'>>PJ MZT%E*93FHVA-(]8AIB8/,7\T\9EV37R.5SR1^$!332C-@=)<*,V#TBB4YJ-H MS3G%ZE13EZ>:=AGQD 433[PDK^Y[$ RE65"!K0MBU[&F*M/V_&'09+.C{@=5 M15":CZ(U'5QGECHHL]0%-]H)?U4K6%$81\H;UMN T#@22G.A-]*HU":CZ(U MS5S'D?KWQ9%GRDX'B+?)7?6Q*WO;&QHJ0FDNE.9!:11*\U&TIKT/IC"5IX\G M+\"1Ø\FGX%L8,2+I-3DYOO?A"'8^4^R%IM X$DISH30/2]-0FH^B-,M+'4?JM\CCRC_9Y)C\/#6?"&X0KTN3P,MN%8;:/;+JL9I2'+R =RN#V\/;Z<]$0ZX$-O%(72+"C-AM(<*,V%TCPH MC4)I/HK6[*-UYJG_\/RI-96?6Q9JA&^X(]-%.% MTOSSV!T<1V8ZO+U"HNOH?K\DEHR8+,DOB9I7GXN&(DC/.$5+\Q*4=_H<61 MR=HME&9!:3.4YD!I[ID/^6')R,FO])<@XQ]UF(?!:O5Z;("? M)IHZ?I\U3$%X^9SE+(VXZ)P\OFY'Q#!^*DOC37&\4%AKP_5XG13N-PCVS5A M"RL8J^1EBW@3OB4_C\T+12%)RM_QMQ/E7\5?BM4"7A7P\3G9+6)&'DI'[Q7 MS#98+2^/Q\F"5Y[=IMU*B_"9D3P-RLV9!Z]\3T5\T ^#G/%]M4A6O&F[+66+M!2L?)1BS++-NU*65/8987#VDK?ZC%ZJ[./@FSE@:[TJK'?:F>%T7[>/WY8[MH7S&X5W1[G*Q^o[M!?EW3/Q-S(BZ?4*8]]f.G:,ZY<=:.."]fWC'/FCVKMR-100C&@_EI+[C(91FM06DVE.9 :2Z4YD%I%$KS*]JT<2E!F8@/"XPZH3?D"2U#D@4$/*DC/"_HHP:8OZ[#=D&??=^WGI_P6 ME!9VE761\DV MK5L'Z88\2*=9M@FX-[>G60<3"BR;8KIY)5YR2%8+!W$;\O%%D]GH+I5E0F@VE.5":"Z5Y%:TY M=;%FMAYA2]&B/HK6[ )U[&[(8_>'E 79)GW=7HG(^.F^_)Y'.:ZW]Z$Q.Y1F M0VD.E.9!:1Z41]$'T'T5K=H\Z9C?D,7O/>Q[EM-Z] WI',)1F&\X2]&DD]&GQ<3/M/N2'U!+=1#VH*.TFZJ-$FT:M(W3C.V[.W3\"1^A5.'X.E250FD^BM8T>AW :O(=I=9V=]FRR!^8O)#'^C-AU":!:794)H#I,E0 MF@>E42C-1]&:?:/. M5)9":3Z*UG1B'9IJ\M"T7W:D'>>PJ MZT%E*93FHVA-(]8AIB8/,7\T\9EV37R.5SR1^$!332C-@=)<*,V#TBB4YJ-H MS3G%ZE13EZ>:=AGQD 433[PDK^Y[$ RE65"!K0MBU[&F*M/V_&'09+.C{@=5 M15":CZ(U'5QGECHHL]0%-]H)?U4K6%$81\H;UMN T#@22G.A-]*HU":CZ(U MS5S'D?KWQ9%GRDX'B+?)7?6Q*WO;&QHJ0FDNE.9!:11*\U&TIKT/IC"5IX\G M+\"1Ø\FGX%L8,2+I-3DYOO?A"'8^4^R%IM X$DISH30/2]-0FH^B-,M+'4?JM\CCRC_9Y)C\/#6?"&X0KTN3P,MN%8;:/;+JL9I2'+R =RN#V\/;Z<]$0ZX$-O%(72+"C-AM(<*,V%TCPH MC4)I/HK6[*-UYJG_\/RI-96?6Q9JA&^X(]-%.% MTOSSV!T<1V8ZO+U"HNOH?K\DEHR8+,DOB9I7GXN&(DC/.$5+\Q*4=_H<61 MR=HME&9!:3.4YD!I[ID/^6')R,FO])<@XQ]UF(?!:O5Z;("? M)IHZ?I\U3$%X^9SE+(VXZ)P\OFY'Q#!^*DOC37&\4%AKP_5XG13N-PCVS5A M"RL8J^1EBW@3OB4_C\T+12%)RM_QMQ/E7\5?BM4"7A7P\3G9+6)&'DI'[Q7 MS#98+2^/Q\F"5Y[=IMU*B_"9D3P-RLV9!Z]\3T5\T ^#G/%]M4A6O&F[+66+M!2L?)1BS++-NU*65/8987#VDK?ZC%ZJ[./@FSE@:[TJK'?:F>%T7[>/WY8[MH7S&X5W1[G*Q^o[M!?EW3/Q-S(BZ?4*8]]f.G:,ZY<=:.."]fWC'/FCVKMR-100C&@_EI+[C(91F M

W=__/Y/X0210!F/%9-P-!+P"Z1%/&.;,^ H;\#2$?FP(!6I[L;0_'X M,7;_Q}@#N;M'0NX.A]P[L32:XC-*/'.1^/@YR.]!2,DF9EP0BI#&6Z$X0Y4F MQ1(?%YL<4@N-"ZQ!:&/1%O^^A.T]=^&LJ02S)//\FM$P"I/MSA[!A$N (LH M(4!8%:W)[V,6\5N$+SP1)R 2YQ}%P8?N7E(WH%]%(<1P)1P1<_(GFP SK(= M3I+G,R XVK@1?B0@SACAHV>+^2*RS[3]5_ &T&C=7D^W:RTM^^ <6;_W%_= MW%WI ($ AW$2LV=Q&V>,;RF2,[(IRM$?\]#X5*PSX.QJO6 M%OBZSQNSH4A+^.8]CTHP3R68KQ(L4 36J0" {J0!;6@&7.>4>?;W2N29+FP] M;>MT24DFI^M5@6E\I;3!(:\QMZ{RLM$;//LK;%Y,D4&F/1BF:5Z-U(V3KCH[Z MB5':11BBA0@A./,9L.K0(H+Q',/8U>Y.1MAZ.*.5@^A1]MM? I4XGF*47SE:(% MJM"ZA7#H=T!YPT,N@]91_1D&+WS#Z*%JA"ZR;\T.V \G:'7.Z+V,R;9-#34V+4C1/*9JO%"U0A=9-\:&M@>1MC5-^]ZLAVO7EN([= M? Y\),#/FEM%K<'L#9FAN(;/2"|^RTTW;ZC60 OD$IP9PUMK9DA+Z4.Y!*D"8 M[S)6[3-HKC;[G#Z4NWMZUR_A^0H.7/?@N5_M8CK 5YNJKC%]B+,"}.2>4^EG M1@1O'"%4&/# {]WG.7DX$0;-;;/D^34!#!!0 M (*&;EFEGD\(@@< /DH 9>&PO=V]R-W-H965TC:K MHI7(PNI5L1:Y^N6*+,3/+/]LJMR.:OG!OCIE&6SHCCN+,L3/+/ >*SY{K:#[!D^}??$R6*UE_,9N? K<.EN!/R\ _JV5%>SO9)46.2G%_/KG KZ\XK1LT%E\2\5@=?$9U*(NB^%I?O(O/)TZM2*0BDK6+ M4/U[$%_.Z>3?9]UP\/W[V_;8)7P2S"2EP5Z9])+%?G$W^"8G$? M;E+YL7C\7>P"XK6_]$BKYB]ZW-I2;X*B326+,-=8*76Y>DQV6 ;HI:X.4X!.70_YK3QQ_K&O)"B0NOP*5RD0HUT6N3+]11E9AOK MK2NW<54_DP_S*7$9=VLE#X&_84LOV:MD@M=6J*&6OW*TO?J "-MNX10%G346NRXY_B^:Q?+]V(Y*/93&<8"O0VC)WD_K[1F0+4?YC4PHZJK/G MZVH=1N)\HM)C)\O5/(5'1,%!$0L56:9W3I=$1! M%BTY_EZ.#\L)GQ20I%6;,W0VI911WA5EL<-8C13NT1,LM06@MJLB?Q!E \OB M7G%{6T]@Z.#!O8R&]D!-C$8V444E4(>W!X4YO'V0YQ44;')K3=LYQ4,#.QX,&!$ M!T; P%1QI$]?7-4>92GRZ G)4B63M/]6$3.G,(K;E2FV=1E;MJC@C5+,0S3 MN\U'"%FJ&6;51"V5\'[M===MH,.XFQ+4_#$P^C)\AZ,%)QBAW?=:DQG#9+2CS& M^@94$Q3#"/VP$B4*XSBI[{@U-\(.AJ)SY^V$O(XU$3&,Q-:H[TH6U#_L)NZX M@SGI4M%FYSL> {YLD&HL8YN)UG3;4DFRI5C2Y}.R##KH8/.@F3%6U]"::UQ.+ M9BJ&H7KUX9_+6#KE&K+.5;,DUH?O*E<&#(\L+0]MP_NO^H7K/ 9]<}(:"88$Y/9V'=]GW4GVFE' M'(]Z/3>(:"83F,0&1;_ [I&R\- M1 (#\;1*C)A\,T8.[&?D'"4:E 0&Y=A:C)AL-"(#>QX;F68L@1D[LA8C)D,-_MP,".QP:F44Q@% ^MQ8B)4NH&N!N4:>5RRGJ>$\U< C,7*L2(9>'I8>Z0KC2+ M73LYML5IPA*8L(/*,&*!(V8$^T;.L1ER'U/;HU=3E, 4';,I0LQ5* DH[NZY MV;Q\C_?L#Q%-/P+3[WC%"#L8"GL"+7O;.W*.BA2FXBDE&.QB.!3T9)!2#5(* M@[0NNT[,_8(==#8[E1ZQ9]48TA1$]H/RB)]J<9<;W ZZ8BBZ%.%'B!WU-0T(/= M7QC$4 %&3=@RIA8973!9[-1"D1#.\S!3#5,*PQ2]Q:AEU>E3YAX4I3MYMN4I M#SP_Z,GD5+.1PDP\K1RCT?)RI}$T 9= 5).0PB0<6VE1DWZ&,.O.+/9\O#]S M.$!2&>!2PU]HHI {+C&>(M,L(*[;)U?SD<)\A(H-:F*.N;4V8Y8>-VS+TT2D M,!&'O>$Q<=;WBL=B"_.CT?QC,/\&ON4QV=7SFL=B"+WG81U#$;=IU52QN@V M+(^ #G8S%'3/Y:T=M 8=>S;0,9-? A&.,67'[/+=*@8^-!QTX$ MG<4.!!T[>*TY'G3,PB_F8*[NS160\PY[TDA3'../0?GV".P?V,G;(:ANS' MP) =AR'<\]C(-#(9C,R1VP[L^)M.N..Q@6FX,ABN0VL!9G*4$A=WZ64Q(YCC M/A)HV#(8ME MP"RIJ-SQJ=.M!:R&{739/I"@R!Y 8IUF2E,%{'U0(9VXK0PYC$A(IPKH')86">L@D!NQ@,]M=NS_7 M-]=&<9IM!\VAP)M0A997*!7WJJGSRE-#6& [/V6TO9+%NCJHM"BF+K/FXFL MRMI _7Y?J*FYNZ@[V)]VG/\/4$L#!!0 (*&&;ED\[>ZLF ($@'-9 M >&PO=V]R-W-H965T5,6U0W.>)FPG:5["G".Q*PK"GZ= V6%LN=;+C;M\FTE]PTZ3BFQA :*AFG,U MLSN7=5Y *7)6(@<Z,L35Q1U/7T8)ZQ<|<#N)HC'0I2\8>]>3,>FPY.A%06$EM M0=1E#U=_J792.? ZTIE;'U,+C\8QE[IF5*2%YJ(4+-W1NR,*_M',Y'6U"@-_5;,BOH?9UGEJ\V@G)BE:I&1YV5$)4L11P*,WQ@#5H#KW VH M3CDCD9)9P? $]6KEI@=UJ;5:AV/^^L%FD]^3Z8WU^AB M!I+D5"#W8V)+9.\7V:O6:MI8X3>L%E -D.=\0MC!/GI8S-#%^UO\3T12KD?MFN3{6(U&1%8PM=6X%\#U8Z8=#;NA\ [@GG=>&\/O=4U1J8 M,C6JL%;I-V.?NB'&GA\G]MZ \SN4,S+NAPP3E<9,(% M)S@?.Z'GF6EA1PO/T88F6GA"\P(O#ETS+>IHT3E:C$BY1C(#U<\V$K@)'IWN M,.#A^ WXL(;/>`W3!**9K"4)N;0L+UA%$?8#(T[:-P+O0$A1JAD$@2JR#-9 M4D"7JLEP#J5$%>.Z3YKRQ*=[T'>87>=?\W%Z$]V^RD)9N47JCRCZTK2>Q^_6 M)0f]{,2OSY}]U!?U-^8{X=N\%(C"1DF=0:1*XDW;;B:2576K7#*I&F\]S-2G M#KA>H)YOF K<3G3W[3Z>Z5]02P,$% @ H89N6>L5;*E\'0 8&\! !D M !X;"]W;W)K&UL{9UC^- &EH;_"N'I#+H!M*G#]E/OJ?/A.2]^*Q_CN!+^6*=9^?'BL:HV/UY=E!V5E_DFSL@O M]WFQCBKRL7BX*C=%'*WJ0NOT2A9%{6H=)=G%IP_U=U^+3Q_R;94F6?RU$,KM M>AT5+Y_C- '_^>"%=[+[X.7EXK.@75Y\ ^;**'^#:N?MU\+HC_B.)G\N#OP5Z*G=Y_AO]X*P^7HBT17$:+RN*B,C_MGN*;.$TIB;3C]Q9ZL:^3%CS\>T/Ul,+H15?!]M MT^KG_-F.VQ- 2*6^9IV7]7^&Y/5:\),LLK7;6'2@G62-?^/_F@0Q@H%Y+: M?&X!2V@G%M@VA:8GEM ;0NHO0*R_$#!K2FV@G5N#WA,0SRTP:PO,SFW2O"TP M/{>.).}.ANG'AVD?W-[M_MUXOL;K?4O]_2]+4BNQLN]>_XZ[7L;KE4W_KYO&M MG_U%5$6?A3YLU#0XPF/_E%WH+H\>>23C;/UVZH@OR:D7/4I_/*+<2M\O?ZO MZ\^^(;Q=Q%64I*401D41T5[X[L-51:JA!U\M6^1-@Y1?04I"D&?58RD8V2I> M#90W^>654^4M?OGYJ?+.B?,+', 5N;[[BRSO+O)GF4L,HA=!DB>"+,JB\.OM M0GC[9O"Z\BGN-KT4%+'&2!S,@H\)\Z=+09J?;(UQ[C79I2 K)S$F'W,;;_8G M->5@K&_ "5C5,3E ,T>0[NY/D%S^:+1%O"0TJ;,)G%-TS\'P M?/F;D)3E-EX)9$!%1@]WE9#?I&8,HU!%~V55E%V2K)'H1-D63+9!.E0I' M&9EAI%&VC(GX$B*JHR[8TW M/&2E/A6(&$A",9T:6W?I35NEW8RTH7CLA**B/3M55PNBV1#Q_5#O9J+&MNK MD; %$F8@82829O'O99[%[]?472,8VR*Y(W.UM\KE7/Q!B$HAOQ?(!#~>W\7% M? N;\;B*0\9R@_2!LTBTY9%_<=SY_^5EX>[]-TQ=B[Y,5AT!:O8EK+W7Z,C2P M^~=KLH.\92X2YB%A/A(6(&$A",881'UO$/438YQ,6$;EHY#L+&/\QR;.RF$' M!Y]KO(.CTDS$?" B0L M!,&8GC_]_P9M^>,Y(4@_+Z-"M+OR4LDRZ_SNH9XW_]3S^:"Q?1]*6'I!1F M0FD6E&9#:0Z4YD)I'I3F0VD!E!:B:*$MZ!2X$E?=5^OORO,$>'S2.%N!I"V@ M--*,UO:H;M8F6N*IO=$>&<>9T-,YT!I[L Y] RL!ZW0A{"*'U$T=BNW2EK M);ZTUMRFS8R86.ZC:LJK>>MPO5N!LMW2D,5%M#: DHSH#032K.@-!M*[02,H9P*?-,KO0B6+4)H!9GK\8Z[&4BRHL_[G1NJ M,(32 B@M1- '8SMTI#&6NS.G,(8^9'2O1M(64)H!I9E0FM72#OO.7){I:K_[M(RMUH#072O.@-!]*"Z"T$$5CK40G5I3Y8L7.*7 BK)7/&6THI*K$$^=(QJS M7D!CF#\U 8?2K XX5$\'-4JJ"LK6CH2%$U\OXI>A!=28D(-K-+&.HJ?NQWM MM%[$X_-CG.T_)*6PR/N&@!5%&]= MB%/FBSC/EVGS0:.[-U3!":494)HI#R@1E>E[!WG'V=#6.5"::.W .LJR+ M? 2&:!ZW5A]("*"U$T=@LBYWJ4N&K+D0NK?,CH?@W5 M44)I!I1F0FE62V,65B7Y:&L7:*4.E.9":1Z4YD-I 906HFBLE>@$D@I?('GV MPBJ?,]I0%LUM!1ZO7W8DD&*6GLVM3,V=ZT>)HTJ(-ILTB>N52$W\@5K"BEFD M,+ ^H*ZL+)"6[?]JRZZ?JY6S:+ISVMXKE+9R.W$.6SK/*7=N&-Y3-DGTF,LZ. MLEUFB15I&)G!/3\FRX-,4Q35# .QJ[?+7$U^6=(;JT?2?*%N:=EL.TA/*B:W MKSV_P^8/O@:@FX1":2.49D%I-I3F0&DNE.9!:3Z4%D!I(8K&OBTZ):[" 5^+> MY$_$%(34?!;QUM-XII- &ORZ@,EPHS8#23"C-@M)L*,V!TEPHS8/2?"@M@-)" M%(TU*)WZ5^'J!C_Y=-UHY*;$+9))YJQ!\WX$S V_ZM%& TDSH#032K-:&AL) M+"OZT5[ET&H=*,V%TCPHS8?2 B@M1-%8>]#!?!6^!K;6JW23$,Z*,A\T>H ! M%?I":0:49K:TP]ZMR^)<[*\HM\=I)XZSH:USH#1WX%QG2[&%%Q@!6_A07V4G)&K^VT38 *D^%-MT@PHS832+"C-AM(<*,V%TCPHS8?2 B@M1-%8J]-)8A6^)'947KP3+.HDK<5N MSTF:LN[1J2C$OU,W=.WK[+M([^*),NH0W27IZQ-_2E?"M?4H;0,LU5"6[5S M M-J:I>O<).O- U"V(CQ').GO}VU2$%M)CBKB*B(5TT/*:!T+V;9V+.?WOKS> MI/E+')?"-JN25/BRK/+:Y]SD1A/K.LEQ"S+U6A_\H$QZ_O%V!%97_492II.9 M-+L4%HTSN?:\5:A[$TG8B:(KQ[(ZD335? >'OH MVR8T#NK\0'ZX.]MKCG7]P]5(NJDY74ULCB15+VNIW&&OYG/)}&RI##EVE4 MELE]0DXC]@+O1LO@3&$#QOI-"'"9N\H'>1/D[ZB=[9VF&_7#:G2AM);RM55:SH M7V6>)]MZ=KMK>_D8QT,+LS?]YW#TVP@JH(;23"C-.K?_/D:TTU5Q]IZN[30+ M34GUD8/TD)&18DY!'>)64 M=]NB;%=QFL>.]JB=*9":)U81?Y/C;W:FXP\]#X?2#"C-A- *L@>NKS13IR.T'U9!#:2Z4YD%I/1060&DA MBL9:@TYIKO"5YK4UH". ^)@UNG:MPT) =>90V@)*,Z T4SG67]MD,-_? [0] M3.,?9D/;YD!#[M"9RJ*F]3U^4)$YE!9 :2&*QO3L:2B2 ME;9[$#1M,M/%XR6KW>K:G(4O>^O++KM*JL=^?W8W.YDIW29C%2N3F3R#-, MW2*7-!&GS1K71)94\GR2HIMX28-0TI=)2AYCH:6T ZOY>[L9%F>$S61]4++> MG[L\TR>;)!^NHTF*,M&G8GW\&UF<3A1"Z+7A_VR-;2BJV?YN5++X;E>]&Y;M1 M01H5!SKN<:$T#TKSH;0 2@M1-'9VT45*34_F+-@6 YMK#$XPH+%24-H"2C.@ M-!-*LZ T&TISH#1W.10"@=CVWAH)M%(?2@N@M!!%8VU%%P0UY095C-F0ET\- M,2J0M 649D!I)11F06DVE.9 :6Y+8S,M(L/!HUQT%]*"V TD(4C,4578#4 ME!\@=? M"9AAQ24:\9K1,4BKP.]>5_A3^,4T^6NKT/ I*&T!1E0F@FE65"- M#:4Y4)H+I7E0F@^E!5!:B**QYJ8+V)KR [:^<6T5&I<%J2V@~ -*,Z$T"TJS MH30'2G.A-]*\Z&T $H+6QJC]]/DN:IV4T'6;G0A5U-^5,)N;U'>EJ)\Q&@K M 8V7@=(,*,V$TBPHS8;2'"C-A=(*,V'T@(H+6QIK*1V*LZGKQB)+@9DRH\! M^9:Y#/GX=3\.^=SZXD*2:'9!Z"T!91F0&DFE&9!:3.4YD!I+I3F06D^E!9 M:2&*QMJC+@IERH]"J>7I=#6XV#:+UVM586H6AG+H7911+BH_RJ6U'*WA$,H- M&:SN@M 649D!I)1F06DVE.9 :2Z4YD%I/1060&EA2SOTE<@* M.?@@^IPU'EW\BLJ/7_G+TZ"=)$GF3H+XK1AM:*.'+U":.694)H%I=E0F@.E MN5":!Z7Y4%H I84H&FN-Y,X:\37/MU4M+,,J+052EM M:0:49D)I%I1F0VD.E.9":1Z4YD-I 906MK3#V-'G*/N-QG589&I#)BNWUX>3F3JNAL:LT$WC^-,8I)KO!DI,0&D&E&9":1:4 M9D-I#I3F0FD>E.9#:0&4%)HK-GI=+(J7R?[,<(U/G2T<8&J8]$T THSU>.- M]B5%DOJIVRWU.*G T'$VM'4.E.8.G*LLZ_I?EZS3@],J0VD!E!:B:&Q7[S2] M*E^C.FI[,SYK=^'2E.A-./$5=NGV$P.-@:FP>/48N[3-*[:F/\ZI]9-54?A M)EVL4OP4%R]LAD>ZMW V%'4N:J_DS3P53SYH<*!*62C-AM(<*,V%TCPHS8?2 M B@M1-%8$]?);56^G/:\7-Y\R&C;1A740FD&E&9":99Z+)>1-.*T6E&9#:0Z4YD)I'I3F0VD!E!:B:*SMZ+2O*E_[.F(/ CYIM*V MJEVA-`-*,]7CK /<?OB@M?I0 M6@"EA2@:.RNZN!^-_=S[LKFEHPJ&G[5N4N.T)#A*"T!91F0&DFE&9!:3.4 MYD!I+I3F06D^E!9 :2&*QMJ=+I)(XT<2?>.R)C2(*$I,0&D&E&9":1:49D-I M#I3FMC1FUPEQ}JE*/SLAM%H? 2@N@M!!%8^U&%T6D\:.(SE_7@,8006D+*,V MTDPHS3IQ-P_=,W'MF:SW!Q*.M&9AGUNQUM M1B%?3G>;4=":QFY(<4E]JGN'9^T>VEV-NNE%[:^- A(QZN3;3!W17:R^/\2O.6K\B^4}!:*][%E5UHJI:S[,81-4VWGD5^2M_FM^.MQ=E4Q1R1]791-+GQX[%T8"2<]36+:.9OZVJ>U.5I_JBI?3;1\[&KAK MV7PRD^FC)DN3N:R^8YV%?\U]^;KKLJU\ILTGHJ.3VN?:,*+J*M.TN:[31[_N M!N05-B'O,-*\SK^IR^)D+C:/]YO97)}(FLHV?_#E_;U_?^_?W_OWOVO_=J"C M 1=*\Z T'TH++H+0016/&W'H7Y*OS@WQ'K"?P26-'W5#: DHSH#032K.@-!M* M9WM1ICR5UGX+=CM*6!1O)".0:49D)I%11F M0VD.E.9":1Z4YD-I 906HFBL/9{[>W0B5":#Z4%4%{(HK$VHPNY MU/DAE[]N[HN=LMG%)LFZ.6Q4UAOATJ@"*N!. M5G'1[&1SWVY,T]\09W4X,;;M3I:#HU/[7Z_)#O2>N5":!Z7Y4%H I84H&FLH MNWA4G1^=]+_B%R(_6_5DCL8=E<*7+.: [C*'AKE#: DHSH#032K.@-!M*UO#*T@;30&D>.E.9#:0&4%])HK,WH(FYTOH;;.F5@H'$V4-H"2C.@-!-* MIZ T6S].$B0IPXM@4'TPE.9!:3Z4%D!I(8K66(BK>GN9151%GSZLX^(AOHG3 MM!3]?8D^7M!5]/VW9"QQ3RR(}..U?'%U]/V-]*,A#7QO23_.]?=7'?[3ATWT M$))/9T$.2E4(:WY.JQ$OJ"2J2A\?]ARK??+R0+H2[O*KR=?WG8QRMXH(>0'Z_MS_-J]X%6\)P7O}6G\^D?4$I#!!0 (*&&;EDG&.YY?0(&$& 9 M>&PO=V]R-W-H965TV!*.QW9*U*TIW#1V(/=]WI,Z)_F6BV=9 RT4E FITZM5'OANG)50X/E.6^!Z96*BP8K/15K5[8"<&E%#74#STOKX#R[=3QG?<;#V1=*W/#+)?6KV$!ZJF="SUS!Y>2 M-, DX0P)J*;.I7]QE9GJ=L-/ ENY-T:FDB7GSV9R5TX=SP0""BME'+"^;, : M*#5&.L;?G:*;0JI.*-SNQ3M 0UE_QR^XY[F"X(@@V D"F[L\V90W6.$B M%WR+A-FMW8K.T(6!%:$ MK=$,=+WH]STT2Q!_'#%?0'N.0N\K"KP@0D^+&W3RY?1? M&U?G'4('0^C ^D9'?(W=6)I>E5B5.8V;(@M":?Y*[FQ%8.,#"SV#Q&*Q7Q7NP M(K]-!ZG10,M^HR6C-&B YJ?3OS8'Z?% RW^C)8B5$KT6(-^I2L%8@P> \!# MSPN](_!D@""24X"6A1!$8?2K9P2N0>L)X_Y+Y>YU#+-\[!%8$R8UH})"SS5=8F^.MH?43Q5O;1)9&ULA91; M;YLPV&(,_BH5VT4IK(>;45 2H1ZU2*T7-NEU,NW#@([%J;&:;I/WWM0U%64/: M&_#I?9_W.]C95LAGM0;0Z*5F7,V\M=;-N>^K8@TU4:>B 6YF*B%KHDU7KGS5 M2""E$]7,QT&O^#6AW,LS- S:7>29:S2B'N42]K6LB7R^!B>W,FWCO X]TM=9V MP,^SAJQ@ ?]IF4O3\P>7DM, %14<2:AFWL7D_#*UZ]V"7Q2V:]>-,"5+(9YM MYZZ<>$%-! I*,1V(>6W@"ABS1B;&O[!3&Y!6N-M^=!GU3M:ED3!E6"_::G7 M_^,,0R54I&7Z46Q_0%}//F'P91[HFVW-HH\5+1*B(H7FP0UY=V;O/3[L"/ M^([+P1+L6IE,E3F7_QDT^#<)IYF]& M6.' "K]BQG6.L3A7OL'X;(K'8=$ B[Z")6.P.\6II,#K'A@Q9^R?@I-&&IY M254A6JZA1%7_W9G[[@UY-:=/J[%\5X@'"=1.)XH&1(EGR:Z!Z7.T5W=M#8, M-9$D*#V&3_;P)]-),$Y!WKZ*7UN8*9B%Q1K@RB,KK@-#4ER>X>Z3I:-.[L+H4V-X%KKLW5"](N M,/.5$/J]8Z^#X3+/WP!02P,$% @ H89N6<@PG(&N! -!< !D !X M;"]W;W)K&ULK5AM;JLV$/XKA#8,+=!$HBS)5F8; M<")W* [!L0;VN'X9]8*RS+502/9*VD_WZD9(BZ\ULU;]+K9>[A{SG.1YUG)XH M^\)W (]?'*9\9.B/V-.?+U#A+*K^D>4OEF9UE0A=9+P?(RV.Z$>F//IGFQA M!>+3_H'). [.$",,$4A[1%#*8S(P%OEEB5SED%G]%<.*:5:Z1">:3TB[KY$,X, M2\T(8E@+!4'DWQ\N(X5DIS^QD6H48ZI"*O7+ ^COL^!E,(^$PQV-/T>AV,V, MB8%"V)!#++#[2TZ]0!)1-<$UCGOVB4V[K.@9:'[B@2>$L9Y!$;?Y/G@HB*@X2 MI]O!+ASLIL.E$4.%PZCA,+$N.#B%@_:;$=S"(0O=S&//B N((/,IHR?$E+5$ M4Q<9^YFWY"M*5;*L!)-O(^DGYK\M%ZOE"KT)0) HYNAWPAA1VKU%5^C^3*D!O M?GP[-84<2=F;ZP+U-D>U+Z".T#U-Q8ZC91"V.$?Z/U]C,\[RS#M%_"O+6U M@"O87Z.1]0[9ENUTS.?N]>ZCKG"^;_3E-X}>(V- 4:C[*\)P+>'_L06F<;E$, M!J8VO./#52UZD)!.TQ?&88$"_0$.'G! M1;/0O+<67@'FDU-GTFIST0[O??50M"Q/%XKCW:4OO(,"1;HX\>9/,&&2?I1 M-KFHTD"3]JGDERKY?52*4BD# <(!@239=W05<"]A7D"'! K^]Z;6VEJ7?V@YL MR[,O;(58.G<,UG>E^\U=W SU^7UX'10L*M*]O"$,-6Q>ATK;A/B*0ZK>?)],+ MU&I.C-V)W_@FZ;#]^/(*"K-]%HYT@> M@?W3&,D6JW? 2#8D6#(]V'-]MKLJYN<3Z=NL;ZFR!6,T0QQTWD{)MU*YY08>5 MY]M6,R7;5KK2>.[1+X%^P5260-CM) -Y2),Y*;/17Z<@I:OR=%!>[%!T8)! MT99#H=5U.C=W6-_=?6.KC-MMV-BS[5;Y].CI1]G^LU<;=NYEN>WDX5MAMV) M8S7;.K-R"@ V/;<ZYPQW/ W4DG)7ZGN'S M\^1[PK91RN6:W\BAK.NQG#++CVCS&T'WV1GD(Q6")MGE#D@(3!G(]QM*QJK&ST;JZ M=EV5;]"@ZDI44.)(+F1!-9IR[:I* LV14\'=P/.&;D%9Z20CVS>7R4AL- 6,.^:RH@IN!/_),KT9.T.'9)#3+=<+L;^'0SY]HY<*KNR7[.NY M(49,MTJ+XN",=L'*^D}^#MPXA $[S@$!X? !+.4MU3092,$GTLQ&-=.P MJ5IOA&.EV92EECC*T$'GWY_N[Q;D83.9SAYI3[.[);FX!4T95?0_E9*<-,L< MN11#&0EYGTG@ M!2%Y7MZ2BX^7']}O^>U>W!,_YMN=828;N$N3;7]J(IC!V\%PKD#ISDTP=_MX'WI P;P+!+/7FBKX0SNF*<:0.*5/2-KCBT8=9"RMD+N,N\8=^$/OQR-VU-M$/0;@GXGP9R^2<4$YTG4@B@5,-&9Y,*:'4IV1M1+5P_Y0HBN.PY[<3#1JB02?1 M$PYTQ\HU246! M=5)14VK:B*(SHM#WHU[03C1LB(:=1 M(`2]H1O#@X<' 8JD5R:4H#J4#9.NV M#,]A^GX_ZK?#Q_U,W DS25.Y119%.9[3C*E4,)&G#2_^.ZFA%T7!OP#N25W# M7- :V>BMB=>L2U_0V#\J2DKHM_IM>ORR.5:U8JW"\+.7=<6N#2TJ6R57 M0N"'V>8&'SF09@*.YT+HHV$"._]F\AM02P,$% @ H89N6:B,'EFW!@ MCC !D !X,"JW)K&ULK9M=;^(X%(;_BL6. M1C-2MR0! G1:I)9\D)5)gJ&S>[':"S@ECA)VUUOKYIMYF_(C%FU^F:).+*Q4QYN*4 M+MML30D.2ZC5C49B01XI8%L>8[AY(E&[O6GIK M7__M7*ZX+&B/;M=X2>:,$?U_4G'6KBA!&).$A6F'*%G[U&T_O2T%>X\^0 M,-G1,9)#>4[3'_+$"^Y:FNP1B8C/)0*+/QLR)E$D2:(?/TMHJV13"H^/]W0G M'[P8S#-F9)Q&? X4!7]VU!BT4.(?.OXMW4Y(,:">Y/EIQ)_T;:LJ[6OGS&> MQJ58]"_D^(O?BEOQ)%> <)H%1BDP3@7=5P2=4M Y$;S:I6XIZ+ZW2[U2'MO ME\Q28+ZWA7XIZ/+"WA4$I&)P*S% <$PU(PS.U0/+_\X5N8X]$M3;>(RMJ")@]R M!^5J\]T]2>/2$[,+UM[*%HS7FE-1],TX2N&{"0@ M08/>5NL[;^E=M7[EXMYH[_^& M 6M[ZZ_\;^_C\82N(LW5PC0[]"AF9T&CHT M5LO_R!(A-W.YT2"WWI)'UZA3M*XW/0ZU?$[60]JE\FZ#W'F_O&GL[J^U/OFU MUCVUW")^=>LZ"B-TJA>QD_.ZK_*83\-U/@.(.0SA8!.RE.X07E)"Q/3*FUXW M)5-.E#=LC7URUQ(S(2- T0UJCC[_HO:ER6J0,$L]VGN&_%3,F &18:4-ALKQ"?$*70.(W7.-FA-0X# M]$'7M"M-TZ!1D[BT/T//:9(QM,4,A8F?48$%R(3S2!QO0[X*D_P=ND9.F. H MVNWA"1/3)DZXZ)1/1 42L13CB.4+!!>X-D*BSLB"XXZ]/&W\WO\B!QK$8 MH0CE_@)AEUPAJHIAK?9*OI(G,'RT> @".6J%%W3>U=&;U"C;\4-W=-$;QSR3#.QNA'J%U\E2\9\DMR M#%A@ XE&+%PF)Y+7HY4-,2$'$N9"PB:0, \(5HLZW2KJ=)7OX5R:LGSTPJ=B M"$$3H.HHT'+\T>46)NM0KD# + M$F9#PAQ(F%O >D>&&@[-,O?$=#!-'>D"PFCG- RIRF>CUQ<&0^S]97%TT.5?(N M=2@DS(*$V9 P!Q+FFNNA2R30\(5G/IH'+I0.E2 M)\VH^'8*:8 >,>6[HR\@AOZ>DOB9T'^:G*K$7NI42)@%";,A80XDS(6$32!A M'A\LYN>A>F&PQ300'S?LU1 [/%\I]<_?\+&RF4LM*0FS(6$,)R/%A$T@ M81X0K&9)73O\)JZ]WY1H@Z.,/Z6KITMD8;#H7YF375KEWH3E&:#TAQ0F@M* MFX#2/"A:W:%'62%=_;&_PHP@73GCJQ&73OF@~ N49H/2'%".'TJ;@-(*%K= MQ,;!Q(;:Q#}E_A*,T"I=F@-~>4YH+2)J T#X16-_$A=Z2K MDT=OQE?0C)%^GB,9:GUMT#V-KZ#9(%":*

*TIS06D34)H'1:M;\Y"KTM7}JADN MLP%3$H2^N,C0_9(D_JZ*N.@_Y)*$4%'G/@G0?1'"2%*W^$AQR8KHZ*79) M^J?K=*>AWDD5MZ%*WQ@8IZC)VRBO"=4_)M4] <$@ZZ>JLDQ>O4_G\%Z*\|rF# M9IA :18HS0:E.: TMZ35=I.8AGZ:K@=MU(.B%:W+.'% M?J2JM-HD?Y}O#3\|?]!O++VAW-9OG*9R5[^9%%OC#\T6._6GF"[#A*&(+$07 MM.N^"\,>TV/Q>G//!TG>^,?DXY3^/\<$5P0*BL(*XOTI3O3V0#U7]!&/T/4$L# M!!0 (_*&&;EG+7B.:<00 *P3 9 >&PO=V]R:W-H965T,"_MA/)>MH14? IEE+*%"/K*YSI<,:%@H);%.#,/1$QEVK!?O)NP83];B3A*8<(0 M?R4)9:.^7$&?K@8:U$8OI(.+X0^0M}V%_2.4Q!?%M.B*4ZZ=#HRQ%#&8# M;80OQL3(%0@) {Q&L^=8]RJD\9=F/_.$Z'&A&C@AB"$1N@LK+,XPACG-+$L>_ME5&M]IDK;M]OK/]>D)=DGBB'<18_1J%8##1/0R',Z"H6]]GZ3Z@(V;F](MY M\8O6I:SC:BA8<9$EE;)$D$1I>;4O52"V%(A]0(%4"N2M"F.E8!9$2V0%K2L] MZ+#/LC5BN;2TEM\4L2FT)9LHS=,X%4Q^C:2>&$X?[L9_H;O)P_7=[12-;]_0 MX^C^?G3[,$4? KT#0*.:?I?T2!FC}>#H[QM(GH#]{!}]FUZACQ\'>74A<>36 M]*#R>5GZ} =\'N@F2\6"HZ]!"&&'_EBMCXG"@"X#4&}>!,*)P2906I[#L(=/X MC(A!K"Y .O4K"*0Z+M1- !1RS3HI9V+,,V+M=Y3%&V0Q-%Y0!1W! M53.PSF#P1[Z6.C-_;,7P^*[E$9OLX6[+N3:Q?-/LQFW7N.TS<,N-8P,1 >1V M"Y&QAUDEL8/6J=$Z9Z#]^~@(LB'@W6]>%Y8OEN18F^PND0]#$-C&] RO$K;&[M9V%?1JP;N=L\R/#W82N=Y[WQ@B]I ---C\.[!FTX.^_8,?X35&^7DW-.X=: M<575KM=BB$W+)+:Q3[(MN%_D._C]&K]__K*B3W$G>/^MX)483LP0-IJV9R@Y M/A,]'4(T>@8FYY6Z6M"$10&/& MZLY]-]'JJ(@7*.')14LY^.1.5%MRJY,8:O#PFY,FKD!JP>'=\1$78QJ M-V8%G=1=< Y'06VJCD)!"F'W:#2:N02K!Y.35TA9WYV!47O:5VF=B/33#U8/?:\)S+']@JUIW=%Y/\8EW S+V'UP#2:SQG,J0!T+4,0 MI3P*T'<:KTYJPZ4K9[M+>9[1ZL-M,6{[Q"&'6D S/&'U]/1&,F_H9!VC%':\ M%&/_"_:=?\3-A&34$});>:@7:>7$.4)"C>6]"U#?.@}@,V+8R*.@FR5BO)H MI'Y,'T6-B@,8O1$OS[%N*).+CJ,89E+5Z+DR':P\&BH?1+8L3E>>,B&RI+A= M V!Y0+R^RS+Q.8A=U ?T W_ U!+ P04 _" "AAFY9FH,ATA<, #'A0 M&0 'AL+W=OD>-QLXOSG>[;. MGM^_]-'+AB_)PZJL-HROK[;Q fMEY1_;SSG_-MY3ELF&I462I21G]V!'[_3+ MR*P-ZA+_2MAS5R1>CS\ MZ&COLS(_/Q"=^O&\|\;CN:C/Z/_)+]NRSID%6Q5MD MZZ+^2YYW9:WIB"P>BS+,-,:\|ILDW?V/?S0=<6"@FT<,;&- NP;6$0.C,3 Z M!C/MB('9&)A#/5B-@36T#9/&8#*T2M/&8#K4PZPQF'4-)D<,YHW!?*@'!77O9 M<]I@D_W.W@VZW2BIAY@=E_'U59X]D[PJSWG5AWJ_)MRN MO+[]^NDF(I\^?PT^?;PE[S[.Y-N[+U_>??QZ2WZW61DGZX)\C/,\KD,^*_*& M_'%KD)]_>W4U+KGWBC%>-)YN=!]H$4\Z^9"EY:H@3KID2XFJ]H[8W3ME[;OOY M*?O^A/VI C#FW;[O>_K2]^^IDOANFU\0S7A-J$8-68>]S6_9]H+026UN2LQM MM;G-%MQ\?M2[,\"]H1WU{@XWEWGW? LV[_VO>@P%=9^A'S<,3^_WQ@??\5//2DBRR#9^LB[B>[MB/ZC.3U/"]DE@M M RZ+,;Q@;T=\GB]8_L1&U__XFS[1_BD;YDB8C80Y.]BDAE6+DZ=K79M/C,G5 M^.EPJ \KYO6+&71B44LLYO>+4=VTM$ZQ -G0$ F+0#!A,)O[P6P]![.=%(L\ MV=;C-[LG2;[@:35U$3Z7+KZ3^#G.EX5L1"NQYXYH),Q&PAPDS$7"//5^_;IB MSP9C^G2[Z46J_)$_^E+OVH"$A4A8!(()4K;V4K;4NSPKXS4I MJMFIJ'9RO?NE*[?W.Y\U>_">69JFB8?,&Z6_4B8CX0%2%B(`MA$4@F*:R5XU$Z5J;K+- AA_"=H?!6CPD*8I'N6Z4J',G/23,1L*<2>_P0 W# MG-2K;V$AA_3J#?7J([T&?.^Z-9}1K8?U;/39^4%6;'U MLEJ_,GY:DSW+QJ\2<^[XG?6/699!==HYE;7[Y>9\O37I'-D<9-U<),Q#PGPD M+$#"0B0L L$$.M=!8U0;D41T59$5"FB*FI)/J_C M5+.F 4T/.5@^29D-I#I3F0FD>E.9#:0&4%D))I$8HF2]P-Z.L#(OJ#YREH+!]* MLZ$T'TISH30/2O.AM !*"Z&TJ*$)LYXXZ8D:.O,(=`7 N8X)GYZFH&D#)H- MI3E0F@NE>5":#Z4%4%H(144HFBB9-KZOJP\YTU3R CM#91F0VD.E.9":1Z4 MYD 1 906ZOVAOMU=;S_VR[(29P?BU6Z-.9N:O;"O _7K0FF>K!7SJ3FC%NU>+4?Z#61^ M#=VBQJS3>R'4,X2BB5IHDQ-T=7:"&R8K7CZS2PS[1)MELV#*)2[,^2>X8 M7]*Q.DTW9V^V>,+@.I&* YK!T-"$F(D^G])99]ZV)06-B6;HLVX2 [1^+I3F M06D^E!9 .2&4%J%HHGS:9 9=G3NZ?DW)%TJQ*Q4GR.BM'.O"A&0>T'T^6GA,8DH+4 M-*,],%!90<.@O4L]+K0AWE"W/M1M *6%4%[$HHG#NDT!H.H4@+/N45&SSA[5 M=-A@L"4%=3[^>P6=H407VA!OJ%L?ZC. TD(H+4+1Q%'=1MVI.NK^B_>AJ.EG MC_/^7>3R.U$D!>6WHD#KYT)I'I3F0VD!E!9":1&*)BJFC;%3=8Q]\#TN:L[9 MVC EH1W972Z2@M+;7*#5M1&*0Z4YD)3\]+T,@XE&9#:0Z4YD)!E!9" M:1&*)HJOC;%3=8S[G'D)&=O:.KIQI.4HA?3WJ0$C:!#.1Z4YD.1 9060FD1 6B9=^[+6- H!OJ"/I>%ZJ91\TX5Q%0F@VE.5":"Z5Y4)H/0506@BE12B:J+ V M:F^HH_:_D"BL)I^M.^A# Z I'TISH33/Z&<,R%.B?:C?0.97GDP,]1NA:*)> MVG0 0YT.(&9#BLNUXB6/6)T)J? 9PMFZ@CPLXT?I[H?6+P]0(_OTWOG2^?UV0A+5TM+X>DE3K0YKM0FG>B,W^YDW87D'K=]%HZH4(S*Z"T M$$J+4#3Q ''P@@)U9H5X@.\![9E.<..AY@7U" ?4.!NK& {YO^V6A?:=!=&VSV, M_$*CQZ-JT"JZ4)HWH,%5>\T+.CG:0!J0!*"Z&T"$43Q=8F91CJH(P'&=9] MPMGJ0M+LAJ,.$G:@/ETHS9.T8#Z==@\.#?49#.JU:$.HS0M'$<=YF6!CJ% 7W MZ+I+.N2A>1=0F@VE.0VM<_ERWGWE#33O8!#/^~HS@-)"*"U"T411M/D4ACJ? MPN;`_I3/ 7EZ,WRHPP!*"Z&T"$43 M9=!F-ACJS(8O2?&=W.>L>MT07Z16;Q(ZJ@AH9D- #TW4ALT$SNKL2ZQ>F]/@R8W0&DAE!:A:*(ZVN0&0YW4FDO;\=U:+A)H.@.4 M9D-ICM%_/\+,LF9&]R$$+M2M-]2M#W4,0&DAE!:A:*)(VB0$8U 2 LGV 2"I M,*#Y!U":.#:4Y1O_1 ;IA&M32>N_4A.8J#/;K0_T&4%H(I44HFOB>5C8/P1R4 MAW!P3S-9'EE=]4GGZ@-*LZ$T!TISH33OQ/[L[?FWL?]J50U:I)RE6>/#Z0# MC?/ZVK9NO#8,LU1LG^_^[&QX4/,&$!I(906H6BB7MNL!A/Y+ (U[&S)0A,9 MH#3'[?M^=2BS_7N&_ = TD(H+4+1=A(9%RO&2CLNX^NK#V+MGNZ)>N,+NG7_KU]G'K MJOIJ&S^P#W^D*0%6;-[7@7M8LIW?YX\K/9?RFS+SY)'Y"XKRVQ3?URQ>,GR MJ@#__3[+RI-_/Z?U!+ P04 _" "AAFY9.%(PW%\>VN:V6)#$IS=T"U)Q94590GFXI2MS6S+'%X6 MI"0V;!=,3>\'S M' VV>$UFA,^W3TR('+*38Y!;>\;>:,;T M6WIRL!P.5GY')*8+GDM@(\;,G>$+'N9*XC^^5J%/F1-/CU_4/Q7FA9EGG)$) MC?^.EGPS-'H&6)(5WL5\2@]_D.J0F^LM:)P5? \&AQ"+/ (M=QFE2D<4=)%%: M_N(?U8,X(0@=.<&N"':,@%XA.!7!>>I_,I"<@M\[@5H3'NEEZ+QY<@#D>#1@] M):CA5I^4#S[@BV>5Y3F09EQ)]Y&@L=`P$XRC./H"/8#X+P/MW'P8F%U/F1'-1R8]+>?L5>0<\TI1O,A"F2[*4 M\,UOZ_@F\)}[==^\3NVE8(SLKT!CO4;L"T;2>YG\G:Z(]/S_V8/KYZ]\3"< MNOA.H8=>T9N2/4EW1%;6DN@5Q'RQV8^@C2"T4&]@D^2EPS8LQV_[S>\01>(M+.'#=EJ*81?H^:*[C6Y93 QMN4>T6*=W>,T(6!/SS2))GPOZ5N58*Y&OV;;;% M"S(TQ** <$;8GQNC77Z!G_2Y+DDZQ0*=8]$FL406WKH){;>9*HMN(DHU\MQVE MB0SH(N0AIY6Y+M#I.SW7=ZQ6YB1 ST+0@K8\825H5,J7!HZ MG6*!3K%0DUBC#'Y=!O_;T/G=+*%GMO$DP"+K]5M@DJ+Y8MEI).Z?5\>K_?74 M,?NY9;M,F3*EP*4ITRD6Z!0+-8DUJM"OJ]"_-F7];M4]%[82-.FB?-MW42MG M752O;WDM5"B99$4'QQI4'#5K'[T5++:7*\B}>8G5G2U!J7IDVK6J!5+=2EUJ$& MR=<{O#9R%?,T ;;K=M8V":RU9 42"")ZJ)7>4*G4}&W! M_$]URK3V!EK5 JUJH2ZU9AV._0&\ND& L@]_Z,!V3RK#B5W2M43*>URG4A-NR\4,_JA!*(:Z%6W,R3?,^$L'6QX9]!=VEO-P%JD?K M3=V[8BNS-3Z&MQ,H0_R3>!BG_$H7^X@V(M{Q&0EIK)N?/!/P$E8#A#75J3REY- \@GIK?/0?4$L#!!0 (_*&&;EG5 M?L.&4P((%_9 >&PO=V]R:W-H965T3Z//P"^G@AEO+0\W>PT=8-+G#IP:UA_F.6@>_KE'E.^GS)..P,:*.M;>-60\@'G^_)$Y&< (,7,4MNG^9&#GI[22]G:2E'KU"/14EU%84 M>$C5<:BO$ IIG- KR'3@9#N(8:K2=+:"7 QXU8;3#H@D5A;RA/.@N:A0W2F&T7YY#BD9_5<)V[O2 MX7>XYG8EM*,2+PD3#\ }/(K#=B^L"^-KVEN?&YTMIAQ5]4FC#!EI?&N-W07@X M_;>7_0%02P,$% @ H89N60;V_E%4 P \!0 T !X,"]S=`EL97,N M>&ULW5A1;]HP$/XK4;1.K30U0$H@*R!M2)4F;5.E]F%OE2$.6'+LS#$=]\&_M9[!]OV2^.-"1 78CU82T#M;'O\WWW^>Z2N!T4>L7I[9Q2[2TS+HJA/]SUY=W+2NC^_VK6?E<"Y M'SA)NP>07K1:.#& &'ET&/D^;HRZMTU=+C\U1-;Q%'/KNQ7]_OD+R6*#[,]C M[-!CY#>28((X]UH'%F%_%:RVH&JFT2"5HNFIT+<&$Y}DU'L@?.B/"6<3Q< K M)1GC*VON@&&$JN52>-LUI+!+7!4CQ:N&UGT.<53\:$5&5L&\'^GE3+=X#U# 0R MSFN!'=\;1H.<:$V5N#:3FT8#3%.0H-IO#5QME)GO/5!\YF(J-V\P<'' W(VL^,2\4>331HE:DQ4.5[#U1I-MVT_% D-MOZ-+O6ZG98IK{ARAYG^;YQD55!&^*=KT_FO.\K,5A[V7DEP^578%.S56;_;7 M+K){#'"C8Q!Y%#W9/P:1\1&([+W84_- PD>'K3&10G80VCEM;AZW:ZL&A=NA_ MA4,T;X)ZDP7CFHEJ-F=)0L63,Y>AUV1B_IS;XC?K$YJ2!==W-3CTF_$7FK!% M%M>K;B 1U:IF_!FVUX[J$(6)Q41"ES095U,UFY1#SPQ.U.H##KO(=?EQ(YB/ MQ=P(8%@<3 'T8[VP./_3?OKH?BR&:>L[D3[JTT=]K)<+&9=?+((,)S8?]T[C M. RC",OH>.Q4,,;R%D7PXV;#M($"%@1\%Z_=4T/R/<_0' M4$L#!!0 (_*&&;EF7BKL*

-8?20$3;8T.P6BP^0"X99K>] M9!:G%RMG^4NJ7XK7F2NCFR+21ELJF;*3T]&\>)-E M$BT<6Q0\JCI&&=PW@7>/B!:$?L% !-O%K6(,& M[EXB%P]=&+)9QXC- (I8+W(&J'1DIW@-^%21D<\0?J:+3L2") M&,@6X6+N/S 2T[J8+U20,PQD: Q&O4?>BCS&\BIWX_O64@\3F?5T5'S,62 MB7D?TH32OHF<]J/8G_]_-* =C"WFGS14X[.7_TTH_YO(^7_! ([IZ&N$H%B03"UDFIW4W?/8L2"D6LE). M.J\+J(X)]JB0!7.T.T$N%K).TJS2VWT6)!CKK(*Q=4Q(,!:R8&!,1\>$!&,A M"P;&=`5,R#++6.=M6GRYU3,@R%O;L!<2\TC$AV5C(LH$QK_5V- &0=&]DZ}N M775+2,2$+V<@6^]^4##REGGY!4U43,A"-G]+:UA*MK7N]_2N.]V&+&0C6PC& MU"UD@VLER!8.]#%_ (JD+)-.QX0L9"-;2.]K#AG3-ZEC0A:RD2UTT.KLL^J8 MD(7L,\YU%*^.."5G(1K80B-GK%-B0A6QD"\&8>]? @2SD8,]]AC/'(QG3@?SC M8"^IG \3$4.Y!\'V3^#&>ZQ$+><9"]Q 0G'.N41# M+O1W0R"AN&=,!!E6$2ZD%? >,S;5^%>%"6G'/UUP;3!)=2"\NLEX.EI5.#B$7 MDHS;2F;<_KBZN]W(;9K+C5!_4:G]ZR1,:R5!/KHW*FRG63/=OF;97.WSINW]?%Q_%P MJJMF- X[{CY3J>E>.;;WK^G(Z7]ETP[$=S\MAF_IV_=YN2]+E,J?A=D;S_'0[M<_'ZV9?_F=AM-OMU^=FM?Q_+:?S'X/2G&}[KKI2Q6;RVP[:_JR9]*ZG:[H< MY.X\N5F\O*V:X>5- FC1WD$*0SA]D$&3S!SD$^?Q! 4$Q?U"&H#Q_T#T$W<\? M] !!#_,'/4+0X_Q!LD09EP1)$ZP)M!;D6@B\%@1,",,06)%L(S!9$6PC4%F1, M"- P6A%L(Y!:D6PCL%L1,"/16U%L)]%;46PGTULG'-H'>BGHK@=Z*>BN!WHIZ M*X'>BGHK@=Z*>BN!WHIZ*X'>BGHK@=Z&>AN!WH9Z&X'>AGH;@=XVV2PAT-M0 M;R/0VU!O(]#;4&\CT-M0;R/0VU!O(]#;4&\CT-M1;R?0VU%O)]#;46\GT-M1 M;R?0VR>;W01Z.^KM!'H[ZNT$>@?J'01Z!^KM!'H[ZNT$>@?J'01Z!^H=!'H' MZAT$>@? J'01Z!^H=!'K'Y&@>!WH%Z!X'>@7H'@=Z!>@>!WAGUS@1Z M9]0[$^B=4>],H'=&O3.!WAGUSM^I=QT_#Z5>>[[6^/SOI'H\WUNNC[\LOTY. MWMX+SNFVHC[_!5!+ P04_" "AAFY9P(AM=.D! !^)0 $P %M#;VYT M96YT7U1Y<&5S72YX,6S-VEU/PC 4!N"_0G9K6.G7_(APH]ZJ%_Z!NAUD85N; MMB#\>[L!}AHE&DQ\UB@[7G/>1+GBNNGK.,PVK1- %Z;9(D9WQ5@H%]2:D%M' M75J96]^:F+[Z%^9,N30OQ,1D4K#2=I&Z.(Y]C6QV?4MSLVKBZ&Z3?@ZU[:.9 MIR9DHYO=QCYKFAGGFKHT,:VS=5=]2AGO$_)T^#]B? M>UB3]W5%HT?CX{UITRZV:5B(VX9"?KS&%SW:^,PNJ;+EJDU'\N F2HLB&+, MY+NB9\>38[IAVGWRD_.,1<"T\Y';UU($_/T^[C#2/K38Y<*D8_U\5=3TRE M3WX_ZJ==4?7# ['2]K]8OAWD$-CQ.O^./,WZO_\L^!$@?$]0/!=*'!NFC .GC M'2/"Y ^+D'ZX!.41E!$Y2BDKUL4$L! A0#% @ H(9N6:(S#WG/!0 C!\ M !@ ("!#@@ 'AL+W=O&PO=V]R:W- H965T&UL4$L! A0#% @ H(9N67.A>! D"0 _BH !@ ("! M 1H 'AL+W=O&PO=V]R:W-H965T&UL4$L! A0#% @ MH(9N66*T&W$6"P ;!P !@ ("!X4$ 'AL+W=O$P & @(&&> >&PO=V]R M:W-H965T&UL4$L! A0#% @ H(9N602'L[A P 8$ M !D ("! 8$ 'AL+W=O&PO=V]R:W-H965T&UL4$L! A0#% @ H(9N64+D9L7M! 0@P !D M ("!D8P 'AL+W=O&PO=V]R:W-H965T M&UL4$L! A0# M% @ H(9N69J3!9Z4!0 V1 !D ("!DK('AL+W=O M&PO=V]R:W-H965T&UL4$L! A0#% @ H(9N688? MJ"C6 P M0@ !D ("!L=$ 'AL+W=O*P &0 M @(&^U0 >&PO=V]R:W-H965T&UL4$L! A0#% @ H(9N63-E,,XT! F@D !D M ("!Y?$ 'AL+W=O&PO M=V]R:W-H965T&UL4$L! A0#% @ H(9N6<."$BDO!0 %PT !D ("! M9"X! 'AL+W=O&PO=V]R:W-H965T&UL4$L! A0#% M @ H89N6?+:U>O& @ V 8 !D ("!F#H! 'AL+W=O!0 M&0 @(&5/0$ >&PO=V]R:W-H965T&UL4$L! A0#% @ H89N614TP>G3 M @ &P< !D ("!1D4! 'AL+W=O&PO=V]R:W-H965T&UL4$L! A0#% @ H89N63F0&OZO!0 5R, !D M ("!UDX! 'AL+W=O&PO=V]R M:W-H965T&UL M4$L! A0#% @ H89N60A&&!X P .P\ !D ("!*%X! M 'AL+W=O&PO=V]R:W-H965TID 0!X,"]W;W)K&UL4$L! A0#% @ MH89N69:U4W +#0 -.X !D ("!DV&PO=V]R:W-H965TY[0!X,"]W M;W)K&UL4$L! A0#% @ H89N670 5QP3! M&PO=V]R:W-H965T&UL4$L! A0#% @ H89N6;&AS6WK @ } L !D M ("!A8H! 'AL+W=O&PO=V]R:W-H M965T&UL4$L! M A0#% @ H89N65JWD%6] @ 7P< !D ("!")X! 'AL M+W=O&PO=V]R:W-H965T&UL4$L! A0#% @ H89N M69Y92+,/!@ .28 !D ("!^+,! 'AL+W=O&PO=V]R:W-H965TZLF ($@' 9 " @8O! 0!X,"]W;W)K M&UL4$L! A0#% @ H89N6>L5,*E\'0 8&\! M !D ("!6L0! 'AL+W=O7T" !A!@ &0 @($-X@$ M>&PO=V]R:W-H965T&UL4$L! A0#% @ H89N6<@PG(&N! -!< !D M ("!4N&PO=V]R:W-H965T M&UL4$L! A0# M% @ H89N6(?U[,O8! 'AL+W=O M&PO=V]R:W-H965T[.00 "!89"_ @2@' M @!X,"]W;W)K&UL4$L! A0#% @ H89N6=5^ MPX93 @ @4 !D ("!F L" 'AL+W=O&PO&PO7W)E;',O=V]R:V)O;VLN>&UL+G)E;'-02P$"% ,4 " "A MAFY9P(AM=.D! !^)0 $P @ 'N&0(6T-O;G1E;G1?5'EP =97-=+GAM,%!+!08 2 !(*\3 (' (! end XML 77 Show.js IDEA: XBRL DOCUMENT // Edgar(tm) Renderer was created by staff of the U.S. Securities and Exchange Commission. Data and content created by government employees within the scope of their employment are not subject to domestic copyright protection. 17 U.S.C. 105. var Show= {};Show.LastAR=null,Show.showAR=function(a,r,w){if(Show.LastAR)Show.hideAR();var e=a;while(e&&e.nodeName!='TABLE')e=e.nextSibling;if(!e||e.nodeName!='TABLE') {var ref=((window)?w.document:document).getElementById(r);if(ref){e=ref.cloneNode(!0); e.removeAttribute('id');a.parentNode.appendChild(e)}} if(e)e.style.display='block';Show.LastAR=e};Show.hideAR=function(){Show.LastAR.style.display='none'};Show.toggleNext=function(a){var e=a;while(e.nodeName!='DIV')e=e.nextSibling;if(e.style){}else if(e.style.display){}else{var d,p ,if(e.style.display=='none'){d='block';p='-'}else{d='none';p='+'} e.style.display=d;if(a.textContent){a.textContent=p+a.textContent.substring(1)}else{a.innerText=p+a.innerText.substring(1)}}} XML 78 report.css IDEA: XBRL DOCUMENT /* Updated 2009-11-04 */ /* v2.2.0.24 */ /* DefRef Styles */ .report table.authRefData{ background-color: #def; border: 2px solid #2F4497; font-size: 1em; position: absolute; } .report table.authRefData a { display: block; font-weight: bold; } .report table.authRefData p { margin-top: 0px; } .report table.authRefData .hide { background-color: #2F4497; padding: 1px 3px 0px 0px; text-align: right; } .report table.authRefData .hide a:hover { background-color: #2F4497; } .report table.authRefData .body { height: 150px; overflow: auto; width: 400px; } .report table.authRefData table{ font-size: 1em; } /* Report Styles */ .pl a, .pl a:visited { color: black; text-decoration: none; } /* table */ .report { background-color: white; border: 2px solid #acf; clear: both; color: black; font: normal 8pt Helvetica, Arial, san-serif; margin-bottom: 2em; } .report hr { border: 1px solid #acf; } /* Top labels */ .report th { background-color: #acf; color: black; font-weight: bold; text-align: center; } .report th.void { background-color: transparent; color: #000000; font: bold 10pt Helvetica, Arial, san-serif; text-align: left; } .report .pl { text-align: left; vertical-align: top; white-space: normal; width: 200px; white-space: normal; /* word-wrap: break-word; */ } .report td.pl a.a { cursor: pointer; display: block; width: 200px; overflow: hidden; } .report td.pl div.a { width: 200px; } .report td.pl a:hover { background-color: #ffc; } /* Header rows... */ .report tr.rh { background-color: #acf; color: black; font-weight: bold; } /* Calendars... */ .report .rc { background-color: #f0f0f0; } /* Even rows... */ .report .re, .report .reu { background-color: #def; } .report .reu td { border-bottom: 1px solid black; } /* Odd rows... */ .report .ro, .report .rou { background-color: white; } .report .rou td { border-bottom: 1px solid black; } .report .reu table td, .report .reu table td { border-bottom: 0px solid black; } /* styles for footnote marker */ .report .fn { white-space: nowrap; } /* styles for numeric types */ .report .num, .report .nump { text-align: right; white-space: nowrap; } .report .nump { padding-left: 2em; } .report .nump { padding: 0px 0.4em 0px 2em; } /* styles for text types */ .report .text { text-align: left; white-space: normal; } .report .text .big { margin-bottom: 1em; width: 17em; } .report .text .more { display: none; } .report .text .note { font-style: italic; font-weight: bold; } .report .text .small { width: 10em; } .report sup { font-style: italic; } .report .outerFootnotes { font-size: 1em; } XML 80 FilingSummary.xml IDEA: XBRL DOCUMENT 3.24.3 html 391 501 1 false 109 0 false 6 false false R1.htm 000001 - Document - Cover Sheet http://cosm.com/role/Cover Cover Cover 1 false false R2.htm 000002 - Statement - CONDENSED CONSOLIDATED BALANCE SHEETS Sheet http://cosm.com/role/CondensedConsolidatedBalanceSheets CONDENSED CONSOLIDATED BALANCE SHEETS Statements 2 false false R3.htm 000003 - Statement - CONDENSED CONSOLIDATED BALANCE SHEETS (Parenthetical) Sheet http://cosm.com/role/CondensedConsolidatedBalanceSheetsParenthetical CONDENSED CONSOLIDATED BALANCE SHEETS (Parenthetical) Statements 3 false false R4.htm 000004 - Statement - UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS AND COMPREHENSIVE LOSS Sheet http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfOperationsAndComprehensiveLoss UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS AND COMPREHENSIVE LOSS Statements 4 false false R5.htm 000005 - Statement - UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN STOCKHOLDERS' EQUITY AND MEZZANINE EQUITY Sheet http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfChangesInStockholdersEquityAndMezzanineEquity UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN STOCKHOLDERS' EQUITY AND MEZZANINE EQUITY Statements 5 false false R6.htm 000006 - Statement - UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS Sheet http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfCashFlows UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS Statements 6 false false R7.htm 000007 - Disclosure - BASIS OF PRESENTATION Sheet*

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Disclosure - RELATED PARTY TRANSACTIONS Sheet http://cosm.com/role/RelatedPartyTransactions RELATED PARTY TRANSACTIONS Notes 15 false false R16.htm 000016 - Disclosure - LINES OF CREDIT Sheet http://cosm.com/role/LinesOfCredit LINES OF CREDIT Notes 16 false false R17.htm 000017 - Disclosure - NOTES PAYABLE Notes http://cosm.com/role/NotesPayable NOTES PAYABLE Notes 17 false false R18.htm 000018 - Disclosure - LEASES Sheet http://cosm.com/role/LEASES LEASES Notes 18 false false R19.htm 000019 - Disclosure - OTHER LIABILITIES Sheet http://cosm.com/role/OtherLiabilities OTHER LIABILITIES Notes 19 false false R20.htm 000020 - Disclosure - COMMITMENTS AND CONTINGENCIES Sheet http://cosm.com/role/CommitmentsAndContingencies COMMITMENTS AND CONTINGENCIES Notes 20 false false R21.htm 000021 - Disclosure - STOCK OPTIONS AND WARRANTS Sheet http://cosm.com/role/StockOptionsAndWarrants STOCK OPTIONS AND WARRANTS Notes 21 false false R22.htm 000022 - Disclosure - DISAGGREGATION OF REVENUE Sheet http://cosm.com/role/DisaggregationOfRevenue DISAGGREGATION OF REVENUE Notes 22 false false R23.htm 000023 - Disclosure - SUBSEQUENT EVENTS Sheet http://cosm.com/role/SubsequentEvents SUBSEQUENT EVENTS Notes 23 false false R24.htm 000024 - Disclosure - ORGANIZATION AND NATURE OF BUSINESS (Policies) Sheet http://cosm.com/role/OrganizationAndNatureOfBusinessPolicies ORGANIZATION AND NATURE OF BUSINESS (Policies) Policies 24 false false R25.htm 000025 - Disclosure - ORGANIZATION AND NATURE OF BUSINESS (Tables) Sheet http://cosm.com/role/OrganizationAndNatureOfBusinessTables ORGANIZATION AND NATURE OF BUSINESS (Tables) Tables http://cosm.com/role/OrganizationAndNatureOfBusiness 25 false false R26.htm 000026 - Disclosure - PROPERTY AND EQUIPMENT, NET (Tables) Sheet http://cosm.com/role/PropertyAndEquipmentNetTables PROPERTY AND EQUIPMENT, NET (Tables) Tables http://cosm.com/role/PropertyAndEquipmentNet 26 false false R27.htm 000027 - Disclosure - INTANGIBLE ASSETS (Tables) Sheet http://cosm.com/role/IntangibleAssetsTables INTANGIBLE ASSETS (Tables) Tables http://cosm.com/role/IntangibleAssets 27 false false R28.htm 000028 - Disclosure - RELATED PARTY TRANSACTIONS (Tables) Sheet http://cosm.com/role/RelatedPartyTransactionsTables RELATED PARTY TRANSACTIONS (Tables) Tables http://cosm.com/role/RelatedPartyTransactions 28 false false R29.htm 000029 - Disclosure - LINES OF CREDIT (Tables) Sheet http://cosm.com/role/LinesOfCreditTables LINES OF CREDIT (Tables) Tables http://cosm.com/role/LinesOfCredit 29 false false R30.htm 000030 - Disclosure - NOTES PAYABLE (Tables) Notes http://cosm.com/role/NotesPayableTables NOTES PAYABLE (Tables) Tables http://cosm.com/role/NotesPayable 30 false false R31.htm 000031 - Disclosure - LEASES (Tables) Sheet http://cosm.com/role/LeasesTables LEASES (Tables) Tables http://cosm.com/role/LEASES 31 false false R32.htm 000032 - Disclosure - STOCK OPTIONS AND WARRANTS (Tables) Sheet http://cosm.com/role/StockOptionsAndWarrantsTables STOCK OPTIONS AND WARRANTS (Tables) Tables http://cosm.com/role/StockOptionsAndWarrants 32 false false R33.htm 000033 - Disclosure - DISAGGREGATION OF REVENUE (Tables) Sheet http://cosm.com/role/DisaggregationOfRevenueTables DISAGGREGATION OF REVENUE (Tables) Tables http://cosm.com/role/DisaggregationOfRevenue 33 false false R34.htm 000034 - Disclosure - BASIS OF PRESENTATION (Details Narrative) Sheet http://cosm.com/role/BasisOfPresentationDetailsNarrative BASIS OF PRESENTATION (Details Narrative) Details http://cosm.com/role/BasisOfPresentation 34 false false R35.htm 000035 - Disclosure - ORGANIZATION AND NATURE OF BUSINESS (Details) Sheet http://cosm.com/role/OrganizationAndNatureOfBusinessDetails ORGANIZATION AND NATURE OF BUSINESS (Details) Details http://cosm.com/role/OrganizationAndNatureOfBusinessTables 35 false false R36.htm 000036 - Disclosure - ORGANIZATION AND NATURE OF BUSINESS (Details 1) Sheet http://cosm.com/role/OrganizationAndNatureOfBusinessDetails1 ORGANIZATION AND NATURE OF BUSINESS (Details 1) Details http://cosm.com/role/OrganizationAndNatureOfBusinessTables 36 false false R37.htm 000037 - Disclosure - ORGANIZATION AND NATURE OF BUSINESS (Details 2) Sheet http://cosm.com/role/OrganizationAndNatureOfBusinessDetails2 ORGANIZATION AND NATURE OF BUSINESS (Details 2) Details http://cosm.com/role/OrganizationAndNatureOfBusinessTables 37 false false R38.htm 000038 - 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Disclosure - PROPERTY PLANT AND EQUIPMENT (Details) Sheet http://cosm.com/role/PropertyPlantAndEquipmentDetails PROPERTY PLANT AND EQUIPMENT (Details) Details 42 false false R43.htm 000043 - Disclosure - INTANGIBLE ASSETS NET (Details) Sheet http://cosm.com/role/IntangibleAssetsNetDetails INTANGIBLE ASSETS NET (Details) Details http://cosm.com/role/IntangibleAssetsTables 43 false false R44.htm 000044 - Disclosure - INTANGIBLE ASSETS NET (Details 1) Sheet http://cosm.com/role/IntangibleAssetsNetDetails1 INTANGIBLE ASSETS NET (Details 1) Details http://cosm.com/role/IntangibleAssetsTables 44 false false R45.htm 000045 - Disclosure - LOAN RECEIVABLE (Details Narrative) Sheet http://cosm.com/role/LoanReceivableDetailsNarrative LOAN RECEIVABLE (Details Narrative) Details http://cosm.com/role/LoanReceivable 45 false false R46.htm 000046 - Disclosure - INCOME TAXES (Details Narrative) Sheet http://cosm.com/role/IncomeTaxesDetailsNarrative INCOME TAXES (Details Narrative) Details http://cosm.com/role/IncomeTaxes 46 false false R47.htm 000047 - 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adjustments of the differences between securities' face values and purchase prices that are charged against earnings. This is called accretion if the security was purchased at
a discount and amortization if it was purchased at premium. As a noncash item, this element is an adjustment to net income when calculating cash provided by or used in
operations using the indirect method." } } }, "auth_ref": [ "r107" ] }, "us-gaap_AccruedLiabilitiesAndOtherLiabilities": { "xbrltype": "monetaryItemType", "nsuri":
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and for which invoices have not yet been received or will not be rendered. Examples include taxes, interest, rent and utilities. Used to reflect the current portion of the
liabilities (due within one year or within the normal operating cycle if longer)." } } }, "auth_ref": [ "r69" ] }, "us-gaap_AccruedSalariesCurrentAndNoncurrent": { "xbrltype":
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Basis of presentation describes the underlying basis used to prepare the financial statements (for example, US Generally Accepted Accounting Principles, Other Comprehensive Basis of Accounting, IFRS)." } } }, "auth_ref": [ "r64", "r108", "r110" ] }, "abcd_CANAPharmaceuticalLaboratoriesSACanaMember": { "xbrltype": "domainItemType", "nsuri": "http://cosm.com/20240930", "localname": "CANAPharmaceuticalLaboratoriesSACanaMember", "presentation": [ "http://cosm.com/role/BasisOfPresentationDetailsNarrative", "http://cosm.com/role/OrganizationAndNatureOfBusinessDetails", "http://cosm.com/role/OrganizationAndNatureOfBusinessDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "CANA Pharmaceutical Laboratories, S.A. 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Other information that may be disclosed includes (1) the nature of any restrictions on the entity's use of its cash and cash equivalents, (2) whether the entity's cash and cash equivalents are insured or expose the entity to credit risk, (3) the classification of any negative balance accounts (overdrafts), and (4) the carrying basis of cash equivalents (for example, at cost) and whether the carrying amount of cash equivalents approximates fair value." } } }, "auth_ref": [ "r30" ] }, "us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents", "crdr": "debit", "calculation": { "http://cosm.com/role/CondensedConsolidatedBalanceSheets": { "parentTag": "us-gaap_AssetsCurrent", "weight": 1.0, "order": 2.0 } }, "presentation": [ "http://cosm.com/role/CondensedConsolidatedBalanceSheets", "http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfCashFlows" ], "lang": { "en-us": { "role": { "label": "Cash and cash equivalents", "periodStartLabel": "CASH AT BEGINNING OF YEAR", "periodEndLabel": "CASH AT END OF YEAR", "documentation": "Amount of cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage. Excludes amount for disposal group and discontinued operations. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates." } } }, "auth_ref": [ "r29", "r103", "r202" ] }, "us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect", "crdr": "debit", "calculation": { "http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfCashFlows": { "parentTag": null, "weight": null, "order": null, "root": true } }, "presentation": [ "http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfCashFlows" ], "lang": { "en-us": { "role": { "totalLabel": "NET CHANGE IN CASH", "label": "[Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Period Increase (Decrease), Including Exchange Rate Effect]", "documentation": "Amount of increase (decrease) in cash, cash equivalents, and cash and cash equivalents restricted to withdrawal or usage, including effect from exchange rate change. 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partnership interest or other means of exerting influence) in other entities, for example consolidation or use of the equity or cost methods of accounting. The accounting
policy may also address the accounting treatment for intercompany accounts and transactions, noncontrolling interest, and the income statement treatment in consolidation
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long-term debt arrangements, which includes amounts of borrowings under each line of credit, note payable, commercial paper issue, bonds indenture, debenture issue, own-
share lending arrangements and any other contractual agreement to repay funds, and about the underlying arrangements, rationale for a classification as long-term,
including repayment terms, interest rates, collateral provided, restrictions on use of assets and activities, whether or not in compliance with debt covenants, and other
matters important to users of the financial statements, such as the effects of refinancing and noncompliance with debt covenants." } } }, "auth_ref": [ "r116", "r203", "r281",
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Includes production and non-production related depreciation." } } }, "auth_ref": ["r12", "r41"] }, "us-gaap_DepreciationAndAmortization": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DepreciationAndAmortization", "crdr": "debit", "calculation": { "http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfOperationsAndComprehensiveLoss": { "parentTag": "us-gaap_OperatingExpenses", "weight": 1.0, "order": 7.0 } }, "presentation": ["http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfOperationsAndComprehensiveLoss"], "lang": { "en-us": { "role": { "label": "Depreciation and amortization expense", "documentation": "The current period expense charged against earnings on long-lived, physical assets not used in production, and which are not intended for resale, to allocate or recognize the cost of such assets over their useful lives; or to record the reduction in book value of an intangible asset over the benefit period of such asset, or to reflect consumption during the period of an asset that is not used in production." } } }, "auth_ref": ["r12", "r41"] }, "us-gaap_DepreciationDepletionAndAmortization": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DepreciationDepletionAndAmortization", "crdr": "debit", "calculation": { "http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfCashFlows": { "parentTag": "us-gaap_NetCashProvidedByUsedInOperatingActivities", "weight": 1.0, "order": 3.0 } }, "presentation": ["http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfCashFlows"], "lang": { "en-us": { "role": { "verboseLabel": "Depreciation and amortization expense", "label": "[Depreciation, Depletion and Amortization]", "documentation": "The aggregate expense recognized in the current period that allocates the cost of tangible assets, intangible assets, or depleting assets to periods that benefit from use of the assets." } } }, "auth_ref": ["r12", "r236", 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For a 2006 annual report, which may also provide financial information from prior periods, fiscal 2006 should be given as the fiscal year focus. Example: 2006." } } }, "auth_ref": [] }, "dei_DocumentPeriodEndDate": { "xbrltype": "dateItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "DocumentPeriodEndDate", "presentation": ["http://cosm.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Document Period End Date", "documentation": "For the EDGAR submission types of Form 8-K, the date of the report, the date of the earliest event reported; for the EDGAR submission types of Form N-1A, the filing date; for all other submission types, the end of the reporting or transition period. 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Addresses all significant policy factors, including any antidilutive items that have been excluded from the computation and takes into account stock dividends, splits and reverse splits that occur after the balance sheet date of the latest reporting period but before the issuance of the financial statements." } } }, "auth_ref": ["r36", "r37", "r234"] }, "us-gaap_EffectOfExchangeRateOnCashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EffectOfExchangeRateOnCashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents", "crdr": "debit", "calculation": { "http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfCashFlows": { "parentTag": "us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect", "weight": 1.0, "order": 53.0 } }, "presentation": ["http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfCashFlows"], "lang": { "en-us": { "role": { "label": "Effect of exchange rate changes on cash", "documentation": "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." } } }, "auth_ref": ["r427"] }, "abcd_EffectiveIncomeTaxRateContinuingOperation": { "xbrltype": "percentItemType", "nsuri": "http://cosm.com/20240930", "localname": "EffectiveIncomeTaxRateContinuingOperation", "presentation": ["http://cosm.com/role/OrganizationAndNatureOfBusinessDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Income tax rate" } } }, "auth_ref": [] }, "abcd_EffectsOfWarInTheUkrainePolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://cosm.com/20240930", "localname": "EffectsOfWarInTheUkrainePolicyTextBlock", "presentation": ["http://cosm.com/role/OrganizationAndNatureOfBusinessPolicies"], "lang": { "en-us": { "role": { "label": "The Effects of War in the Ukraine" } } }, "auth_ref": [] }, "dei_EntityAddressAddressLine1": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityAddressAddressLine1", "presentation": ["http://cosm.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Address Address Line 1", "documentation": "Address Line 1 such as Attn, Building Name, Street Name" } } }, "auth_ref": [] }, "dei_EntityAddressAddressLine2": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityAddressAddressLine2", "presentation": ["http://cosm.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Address Address Line 2", "documentation": "Address Line 2 such as Street or Suite number" } } }, "auth_ref": [] }, "dei_EntityAddressCityOrTown": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityAddressCityOrTown", "presentation": [

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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
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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
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Examples include, but are not limited to, desks, chairs, tables, and bookcases." } } }, "auth_ref": [] }, "abcd_GainLossOnBargainPurchase": { "xbrltype": "monetaryItemType", "nsuri": "http://cosm.com/20240930", "localname": "GainLossOnBargainPurchase", "crdr": "credit", "calculation": { "http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfCashFlows": { "parentTag": "us-gaap_NetCashProvidedByUsedInOperatingActivities", "weight": -1.0, "order": 13.0 } }, "presentation": [ "http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfCashFlows" ], "lang": { "en-us": { "role": { "negatedLabel": "Bargain purchase gain", "label": "[Bargain purchase gain]" } } }, "auth_ref": [] }, "us-gaap_GainLossOnInvestments": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "GainLossOnInvestments", "crdr": "credit", "calculation": { "http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfOperationsAndComprehensiveLoss": { "parentTag": "us-gaap_NonoperatingIncomeExpense", "weight": 1.0, "order": 13.0 }, "http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfCashFlows": { "parentTag": "us-gaap_NetCashProvidedByUsedInOperatingActivities", "weight": -1.0, "order": 15.0 } }, "presentation": [ "http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfCashFlows", "http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfOperationsAndComprehensiveLoss" ], "lang": { "en-us": { "role": { "label": "Gain on equity investments,
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Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer)." } } }, "auth_ref": ["r69"] }, "us-gaap_InterestPayableCurrentAndNoncurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "InterestPayableCurrentAndNoncurrent", "crdr": "credit", "presentation": ["http://cosm.com/role/NotesPayableDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Accured interest expense", "documentation": "Amount of interest payable on debt, including, but not limited to, trade payables." } } }, "auth_ref": ["r128", "r803"] }, "abcd_InterestPayments": { "xbrltype": "monetaryItemType", "nsuri": "http://cosm.com/20240930", "localname": "InterestPayments", "crdr": "credit", "presentation": ["http://cosm.com/role/LoanReceivableDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Interest payments" } } }, "auth_ref": [] }, "us-gaap_InterestReceivable": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "InterestReceivable", "crdr": "debit", "presentation": ["http://cosm.com/role/LoanReceivableDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Short-term receivable", "documentation": "Carrying amount as of the balance sheet date of interest earned but not received. 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"documentation": "Part of earth's surface not covered by water." } } }, "auth_ref": [ "r748" ] }, "us-gaap_LeaseAndRentalExpense": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LeaseAndRentalExpense", "crdr": "debit", "calculation": { "http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfCashFlows": { "parentTag": "us-gaap_NetCashProvidedByUsedInOperatingActivities", "weight": 1.0, "order": 8.0 } }, "presentation": [ "http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfCashFlows" ], "lang": { "en-us": { "role": { "label": "Lease expense", "documentation": "Amount of rent expense incurred for leased assets, including but not limited to, furniture and equipment, that is not directly or indirectly associated with the manufacture, sale or creation of a product or product line." } } }, "auth_ref": [] }, "abcd_LeaseholdImprovementsAndTechnicalWorksMember": { "xbrltype": "domainItemType", "nsuri": "http://cosm.com/20240930", 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"http://fasb.org/us-gaap/2024", "localname": "LeasesOfLesseeDisclosureTextBlock", "presentation": [ "http://cosm.com/role/LEASES" ], "lang": { "en-us": { "role": { "verboseLabel": "LEASES", "label": "Leases of Lessee Disclosure [Text Block]", "documentation": "The entire disclosure for lessee entity's leasing arrangements including, but not limited to, all of the following: (a.) The basis on which contingent rental payments are determined, (b.) The existence and terms of renewal or purchase options and escalation clauses, (c.) Restrictions imposed by lease agreements, such as those concerning dividends, additional debt, and further leasing." } } }, "auth_ref": [ "r144" ] }, "us-gaap_LegalEntityTypeOfCounterpartyDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LegalEntityTypeOfCounterpartyDomain", "presentation": [ "http://cosm.com/role/NotesPayableDetailsNarrative" ], "lang": { "en-us": { "role": { "documentation": "Nature of the other party participating in a financial transaction." } } }, "auth_ref": [] }, "abcd_LessNotesPayableCurrentPortion": { "xbrltype": "monetaryItemType", "nsuri": "http://cosm.com/20240930", "localname": "LessNotesPayableCurrentPortion", "crdr": "credit", "presentation": [ "http://cosm.com/role/NotesPayableDetails1" ], "lang": { "en-us": { "role": { "negatedLabel": "Less: notes payable - current portion", "label": "[Less: notes payable - current portion]" } } }, "auth_ref": [] }, "us-gaap_LesseeOperatingLeaseLiabilityMaturityTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LesseeOperatingLeaseLiabilityMaturityTableTextBlock", "presentation": [ "http://cosm.com/role/LeasesTables" ], "lang": { "en-us": { "role": { "label": "Schedule of maturity of Operating Lease liability", "documentation": "Tabular disclosure of undiscounted cash flows of lessee's operating lease liability. Includes, but is not limited to, reconciliation of undiscounted cash flows to operating lease liability recognized in statement of financial position." } } }, "auth_ref": [ "r797" ] }, "us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueAfterYearFive": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LesseeOperatingLeaseLiabilityPaymentsDueAfterYearFive", "crdr": "credit", "presentation": [ "http://cosm.com/role/LeasesDetails" ], "lang": { "en-us": { "role": { "label": "2027 and Thereafter", "documentation": "Amount of lessee's undiscounted obligation for lease payment for operating lease due after fifth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)." } } }, "auth_ref": [ "r445" ] }, "us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueYearFour": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LesseeOperatingLeaseLiabilityPaymentsDueYearFour", "crdr": "credit", "presentation": [ "http://cosm.com/role/LeasesDetails" ], "lang": { "en-us": { "role": { "verboseLabel": "2026", "label": "[Lessee, Operating Lease, Liability, to be Paid, Year Four]", "documentation": "Amount of lessee's undiscounted obligation for lease payment for operating lease to be paid in fourth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)." } } }, "auth_ref": [ "r445" ] }, "us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueYearThree": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LesseeOperatingLeaseLiabilityPaymentsDueYearThree", "crdr": "credit", "presentation": [ "http://cosm.com/role/LeasesDetails" ], "lang": { "en-us": { "role": { "verboseLabel": "2025", "label": "[Lessee, Operating Lease, Liability, to be Paid, Year Three]", "documentation": "Amount of lessee's undiscounted obligation for lease payment for operating lease to be paid in third fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)." } } }, "auth_ref": [ "r445" ] }, "us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueYearTwo": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LesseeOperatingLeaseLiabilityPaymentsDueYearTwo", "crdr": "credit", "presentation": [ "http://cosm.com/role/LeasesDetails" ], "lang": { "en-us": { "role": { "verboseLabel": "2024", "label": "[Lessee, Operating Lease, Liability, to be Paid, Year Two]", "documentation": "Amount of lessee's undiscounted obligation for lease payment for operating lease to be paid in second fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)." } } }, "auth_ref": [ "r445" ] }, "us-gaap_LesseeOperatingLeaseLiabilityUndiscountedExcessAmount": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LesseeOperatingLeaseLiabilityUndiscountedExcessAmount", "crdr": "credit", "presentation": [ "http://cosm.com/role/LeasesDetails" ], "lang": { "en-us": { "role": { "label": "Total undiscounted operating lease payments", "documentation": "Amount of lessee's undiscounted obligation for lease payments in excess of discounted obligation for lease payments for operating lease." } } }, "auth_ref": [ "r445" ] }, "us-gaap_LessorLeasesPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LessorLeasesPolicyTextBlock", "presentation": [ "http://cosm.com/role/OrganizationAndNatureOfBusinessPolicies" ], "lang": { "en-us": { "role": { "label": "Leases", "documentation": "Disclosure of accounting policy for leasing arrangements entered into by lessor." } } }, "auth_ref": [ "r154", "r155", "r156", "r447" ] }, "us-gaap_Liabilities": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "Liabilities", "crdr": "credit", "calculation": { "http://cosm.com/role/CondensedConsolidatedBalanceSheets": { "parentTag": "us-gaap_LiabilitiesAndStockholdersEquity", "weight": 1.0, "order": 42.0 } }, "presentation": [ "http://cosm.com/role/CondensedConsolidatedBalanceSheets" ], "lang": { "en-us": { "role": { "totalLabel": "TOTAL LIABILITIES", "label": "[Liabilities]", "documentation": "Amount of liability recognized for present obligation requiring transfer or otherwise providing economic benefit to others." } } }, "auth_ref": [ "r21", "r68", "r69", "r70", "r73", "r74", "r75", "r76", "r204", "r256", "r293", "r294", "r295", "r296", "r297", "r298", "r299", "r300", "r301", "r404", "r407", "r408", "r421", "r544", "r627", "r668", "r743", "r800", "r801" ] }, "us-gaap_LiabilitiesAndStockholdersEquity": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LiabilitiesAndStockholdersEquity", "crdr": "credit", "calculation": { "http://cosm.com/role/CondensedConsolidatedBalanceSheets": { "parentTag": null, "weight": null, "order": null, "root": true } }, "presentation": [ "http://cosm.com/role/CondensedConsolidatedBalanceSheets" ], "lang": { "en-us": { "role": { "totalLabel": "TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY", "label": "[Liabilities and Equity]", "documentation": "Amount of liabilities and equity items, including the portion of equity attributable to noncontrolling interests, if any." } } }, "auth_ref": [ "r84", "r131", "r479", "r650", "r700", "r717", "r792" ] }, "us-gaap_LiabilitiesAndStockholdersEquityAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LiabilitiesAndStockholdersEquityAbstract", "presentation": [ "http://cosm.com/role/CondensedConsolidatedBalanceSheets" ], "lang": { "en-us": { "role": { "label": "LIABILITIES, MEZZANINE EQUITY AND STOCKHOLDERS' EQUITY" } } }, "auth_ref": [] }, "us-gaap_LiabilitiesCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LiabilitiesCurrent", "crdr": "credit", "calculation": { "http://cosm.com/role/CondensedConsolidatedBalanceSheets": { "parentTag": "us-gaap_Liabilities", "weight": 1.0, "order": 30.0 } }, "presentation": [ "http://cosm.com/role/CondensedConsolidatedBalanceSheets" ], "lang": { "en-us": { "role": { "totalLabel": "TOTAL CURRENT LIABILITIES", "label": "[Liabilities, Current]", "documentation": "Total obligations incurred as part of normal operations that are expected to be paid during the following twelve months or within one business cycle, if longer." } } }, "auth_ref": [ "r70", "r165", "r204", "r256", "r293", "r294", "r295", "r296", "r297", "r298", "r299", "r300", "r301", "r404", "r407", "r408", "r421", "r650", "r743", "r800", "r801" ] }, "us-gaap_LiabilitiesCurrentAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LiabilitiesCurrentAbstract", "presentation": [ "http://cosm.com/role/CondensedConsolidatedBalanceSheets" ], "lang": { "en-us": { "role": { "label": "CURRENT LIABILITIES:" } } }, "auth_ref": [] }, "us-gaap_LicenseMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LicenseMember", "presentation": [ "http://cosm.com/role/IntangibleAssetsNetDetails" ], "lang": { "en-us": { "role": { "label": "License [Member]", "documentation": "Right to use intangible asset. Intangible asset includes, but is not limited to, patent, copyright, technology, manufacturing process, software or trademark." } } }, "auth_ref": [ "r748" ] }, "us-gaap_LineOfCredit": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LineOfCredit", "crdr": "credit", "presentation": [ "http://cosm.com/role/LinesOfCreditDetails" ], "lang": { "en-us": { "role": { "verboseLabel": "Subtotal", "label": "[Long-Term Line of Credit]", "documentation": "The carrying value as of the balance sheet date of the current and noncurrent portions of long-term obligations drawn from a line of credit, which is a bank's commitment to make loans up to a specific amount. Examples of items that might be included in the application of this element may consist of letters of credit, standby letters of credit, and revolving credit arrangements, under which borrowings can be made up to a maximum amount as of any point in time conditional on satisfaction of specified terms before, as of and after the date of drawdowns on the line. Includes short-term obligations that would normally be classified as current liabilities but for which (a) postbalance sheet date issuance of a
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long term obligation to refinance the short term obligation on a long term basis, or (b) the enterprise has entered into a financing agreement that clearly permits the enterprise to refinance the short-term obligation on a long term basis and the following conditions are met (1) the agreement does not expire within 1 year and is not cancelable by the lender except for violation of an objectively determinable provision, (2) no violation exists at the BS date, and (3) the lender has entered into the financing agreement is expected to be financially capable of honoring the agreement." } } }, "auth_ref": ["r21", "r129", "r804"] }, "abcd_LineOfCreditFacilitiesDisclosureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://cosm.com/20240930", "localname": "LineOfCreditFacilitiesDisclosureTextBlock", "presentation": ["http://cosm.com/role/LinesOfCredit"], "lang": { "en-us": { "role": { "verboseLabel": "LINES OF CREDIT", "label": "[LINES OF CREDIT]" } } }, "auth_ref": [] }, "us-gaap_LineOfCreditFacilityAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LineOfCreditFacilityAbstract", "lang": { "en-us": { "role": { "label": "LINES OF CREDIT" } } }, "auth_ref": [] }, "us-gaap_LineOfCreditFacilityAverageOutstandingAmount": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LineOfCreditFacilityAverageOutstandingAmount", "crdr": "credit", "presentation": ["http://cosm.com/role/LinesOfCreditDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Outstanding debt balance", "documentation": "Average amount borrowed under the credit facility during the period." } } }, "auth_ref": [] }, "us-gaap_LineOfCreditFacilityDescription": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LineOfCreditFacilityDescription", "presentation": ["http://cosm.com/role/LinesOfCreditDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Line of credit description", "documentation": "Description of the terms of a credit facility arrangement. Terms typically include interest rate, collateral required, guarantees required, repayment requirements, and restrictions on use of assets and activities of the entity." } } }, "auth_ref": ["r67", "r72", "r292"] }, "us-gaap_LineOfCreditFacilityInterestRateDuringPeriod": { "xbrltype": "percentItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LineOfCreditFacilityInterestRateDuringPeriod", "presentation": ["http://cosm.com/role/RelatedPartyTransactionsDetailsNarrative"], "lang": { "en-us": { "role": { "verboseLabel": "Interest rate", "label": "[Line of Credit Facility, Interest Rate During Period]", "documentation": "The effective interest rate during the reporting period." } } }, "auth_ref": ["r67", "r72"] }, "us-gaap_LineOfCreditMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LineOfCreditMember", "presentation": ["http://cosm.com/role/LinesOfCreditDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Line of Credit [Member]", "documentation": "A contractual arrangement with a lender under which borrowings can be made up to a specific amount at any point in time, and under which borrowings outstanding may be either short-term or long-term, depending upon the particulars." } } }, "auth_ref": [] }, "us-gaap_LinesOfCreditCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LinesOfCreditCurrent", "crdr": "credit", "calculation": { "http://cosm.com/role/CondensedConsolidatedBalanceSheets": { "parentTag": "us-gaap_LiabilitiesCurrent", "weight": 1.0, "order": 23.0 } }, "presentation": ["http://cosm.com/role/CondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "label": "Lines of credit", "documentation": "The carrying value as of the balance sheet date of the current portion of long-term obligations drawn from a line of credit, which is a bank's commitment to make loans up to a specific amount. Examples of items that might be included in the application of this element may consist of letters of credit, standby letters of credit, and revolving credit arrangements, under which borrowings can be made up to a maximum amount as of any point in time conditional on satisfaction of specified terms before, as of and after the date of drawdowns on the line. Includes short-term obligations that would normally be classified as current liabilities but for which (a) postbalance sheet date issuance of a long term obligation to refinance the short term obligation on a long term basis, or (b) the enterprise has entered into a financing agreement that clearly permits the enterprise to refinance the short-term obligation on a long term basis and the following conditions are met (1) the agreement does not expire within 1 year and is not cancelable by the lender except for violation of an objectively determinable provision, (2) no violation exists at the BS date, and (3) the lender has entered into the financing agreement is expected to be financially capable of honoring the agreement." } } }, "auth_ref": ["r68", "r127"] }, "abcd_LinesOfCreditMember": { "xbrltype": "domainItemType", "nsuri": "http://cosm.com/20240930", "localname": "LinesOfCreditMember", "presentation": ["http://cosm.com/role/LinesOfCreditDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Lines of credit [Member]" } } }, "auth_ref": [] }, "srt_LitigationCaseAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "LitigationCaseAxis", "presentation": ["http://cosm.com/role/CommitmentsAndContingenciesDetailsNarrativec"], "lang": { "en-us": { "role", { "label": "Litigation Case Axis" } } }, "auth_ref": [] }, "srt_LitigationCaseTypeDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "LitigationCaseTypeDomain", "presentation": ["http://cosm.com/role/CommitmentsAndContingenciesDetailsNarrativec"], "auth_ref": [] }, "abcd_LoanCurrentPortion": { "xbrltype": "monetaryItemType", "nsuri": "http://cosm.com/20240930", "localname": "LoanCurrentPortion", "crdr": "credit", "presentation": ["http://cosm.com/role/RelatedPartyTransactionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Loan current portion" } } }, "auth_ref": [] }, "abcd_LoanFacilityAgreementMember": { "xbrltype": "domainItemType", "nsuri": "http://cosm.com/20240930", "localname": "LoanFacilityAgreementMember", "presentation": ["http://cosm.com/role/NotesPayableDetails"], "lang": { "en-us": { "role": { "label": "Loan Facility [Member]" } } }, "auth_ref": [] }, "abcd_LoanNonCurrentPortion": { "xbrltype": "monetaryItemType", "nsuri": "http://cosm.com/20240930", "localname": "LoanNonCurrentPortion", "crdr": "credit", "presentation": ["http://cosm.com/role/RelatedPartyTransactionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Loan non-current portion" } } }, "auth_ref": [] }, "abcd_LoanReceivableabstract": { "xbrltype": "stringItemType", "nsuri": "http://cosm.com/20240930", "localname": "LoanReceivableabstract", "lang": { "en-us": { "role": { "label": "LOAN RECEIVABLE" } } }, "auth_ref": [] }, "abcd_LoanReceivedFromRelatedParty": { "xbrltype": "monetaryItemType", "nsuri": "http://cosm.com/20240930", "localname": "LoanReceivedFromRelatedParty", "crdr": "debit", "presentation": ["http://cosm.com/role/NotesPayableDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Loan received from related party" } } }, "auth_ref": [] }, "us-gaap_LoansAndLeasesReceivableRelatedParties": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LoansAndLeasesReceivableRelatedParties", "crdr": "debit", "calculation": { "http://cosm.com/role/CondensedConsolidatedBalanceSheets": { "parentTag": "us-gaap_AssetsCurrent", "weight": 1.0, "order": 8.0 } }, "presentation": ["http://cosm.com/role/CondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "label": "Loans receivable - related party", "documentation": "For an unclassified balance sheet, reflects the carrying amount of unpaid loan amounts due from related parties at the balance sheet date." } } }, "auth_ref": ["r61", "r132"] }, "us-gaap_LoansNotesTradeAndOtherReceivablesDisclosureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LoansNotesTradeAndOtherReceivablesDisclosureTextBlock", "presentation": ["http://cosm.com/role/LoanReceivable"], "lang": { "en-us": { "role": { "verboseLabel": "LOAN RECEIVABLE", "label": "Loans, Notes, Trade and Other Receivables Disclosure [Text Block]", "documentation": "The entire disclosure for claims held for amounts due to entity, excluding financing receivables. Examples include, but are not limited to, trade accounts receivables, notes receivables, loans receivables. Includes disclosure for allowance for credit losses." } } }, "auth_ref": ["r436", "r711"] }, "abcd_LoansPayableRelatedPartiesCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://cosm.com/20240930", "localname": "LoansPayableRelatedPartiesCurrent", "crdr": "credit", "calculation": { "http://cosm.com/role/CondensedConsolidatedBalanceSheets": { "parentTag": "us-gaap_LiabilitiesCurrent", "weight": 1.0, "order": 26.0 } }, "presentation": ["http://cosm.com/role/CondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "label": "Loans payable - related party" } } }, "auth_ref": [] }, "abcd_LoansPayableRelatedParty": { "xbrltype": "monetaryItemType", "nsuri": "http://cosm.com/20240930", "localname": "LoansPayableRelatedParty", "crdr": "credit", "presentation": ["http://cosm.com/role/RelatedPartyTransactionsDetails1"], "lang": { "en-us": { "role": { "periodStartLabel": "Beginning balance", "label": "[Beginning balance 1]", "periodEndLabel": "Ending balance" } } }, "auth_ref": [] }, "abcd_LoansPayableRelatedPartyMember": { "xbrltype": "domainItemType", "nsuri": "http://cosm.com/20240930", "localname": "LoansPayableRelatedPartyMember", "presentation": ["http://cosm.com/role/RelatedPartyTransactionsDetails1"], "lang": { "en-us": { "role": { "label": "Loans Payable - Related Party [Member]" } } }, "auth_ref": [] }, "abcd_LoansReceivableNoncurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://cosm.com/20240930", "localname": "LoansReceivableNoncurrent", "crdr": "debit", "calculation": { "http://cosm.com/role/CondensedConsolidatedBalanceSheets": { "parentTag": "us-gaap_Assets", "weight": 1.0, "order": 14.0 } }, "presentation": ["http://cosm.com/role/CondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "label": "Loans receivable - long term portion" } } }, "auth_ref": [] }, "abcd_LoansReceivableRelatedPartyNoncurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://cosm.com/20240930", "localname": "LoansReceivableRelatedPartyNoncurrent", "crdr": "debit", "calculation": { "http://cosm.com/role/CondensedConsolidatedBalanceSheets": { "parentTag": "us-gaap_Assets", "weight": 1.0, "order": 15.0 } }, "presentation": ["http://cosm.com/role/CondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "label": "Loans receivable - related party - long term" } } }, "auth_ref": [] }, "dei_LocalPhoneNumber": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "LocalPhoneNumber", "presentation": ["http://cosm.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Local Phone Number", "documentation": "Local phone number for entity." } } }, "auth_ref": [] }, "us-gaap_LongTermDebt": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LongTermDebt", "crdr": "credit", "presentation": ["http://cosm.com/role/NotesPayableDetails1"], "lang": { "en-us": { "role": { "label": "Total Debt", "documentation": "Amount, after deduction of unamortized premium (discount) and debt issuance cost, of long-term debt. Excludes lease obligation." } } }, "auth_ref": ["r21", "r129", "r315", "r328", "r635", "r636", "r648", "r804"] }, "us-gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalAfterYearFive": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LongTermDebtMaturitiesRepaymentsOfPrincipalAfterYearFive", "crdr": "credit", "presentation": ["http://cosm.com/role/NotesPayableDetails1"], "lang": { "en-us": { "role": { "label": "2029 and thereafter", "documentation": "Amount of long-term debt payable, sinking fund requirement, and other securities issued that are redeemable by holder at fixed or determinable price and date, maturing after fifth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)." } } }, "auth_ref": ["r14", "r206", "r745"] }, "us-gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalInNextTwelveMonths": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LongTermDebtMaturitiesRepaymentsOfPrincipalInNextTwelveMonths", "crdr": "credit", "presentation": ["http://cosm.com/role/NotesPayableDetails1"], "lang": { "en-us": { "role": { "verboseLabel": "2025", "label": "[Long-Term Debt, Maturity, Year One]", "documentation": "Amount of long-term debt payable, sinking fund requirement, and other securities issued that are redeemable by holder at fixed or determinable price and date, maturing in next fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)." } } }, "auth_ref": ["r14", "r206", "r320"] }, "us-gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalInYearFour": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LongTermDebtMaturitiesRepaymentsOfPrincipalInYearFour", "crdr": "credit", "presentation": ["http://cosm.com/role/NotesPayableDetails1"], "lang": { "en-us": { "role": { "verboseLabel": "2028", "label": "[Long-Term Debt, Maturity, Year Four]", "documentation": "Amount of long-term debt payable, sinking fund requirement, and other securities issued that are redeemable by holder at fixed or determinable price and date, maturing in fourth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)." } } }, "auth_ref": ["r14", "r206", "r320"] }, "us-gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalInYearThree": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LongTermDebtMaturitiesRepaymentsOfPrincipalInYearThree", "crdr": "credit", "presentation": ["http://cosm.com/role/NotesPayableDetails1"], "lang": { "en-us": { "role": { "verboseLabel": "2027", "label": "[Long-Term Debt, Maturity, Year Three]", "documentation": "Amount of long-term debt payable, sinking fund requirement, and other securities issued that are redeemable by holder at fixed or determinable price and date, maturing in third fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)." } } }, "auth_ref": ["r14", "r206", "r320"] }, "us-gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalInYearTwo": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LongTermDebtMaturitiesRepaymentsOfPrincipalInYearTwo", "crdr": "credit", "presentation": ["http://cosm.com/role/NotesPayableDetails1"], "lang": { "en-us": { "role": { "verboseLabel": "2026", "label": "[Long-Term Debt, Maturity, Year Two]", "documentation": "Amount of long-term debt payable, sinking fund requirement, and other securities issued that are redeemable by holder at fixed or determinable price and date, maturing in second fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)." } } }, "auth_ref": ["r14", "r206", "r320"] }, "us-gaap_LongTermDebtNoncurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LongTermDebtNoncurrent", "crdr": "credit", "presentation": ["http://cosm.com/role/NotesPayableDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Notes payable long term", "documentation": "Amount, after deduction of unamortized premium (discount) and debt issuance cost, of long-term debt classified as noncurrent. Excludes lease obligation." } } }, "auth_ref": ["r175"] }, "abcd_LongTermLiabilities": { "xbrltype": "monetaryItemType", "nsuri": "http://cosm.com/20240930", "localname": "LongTermLiabilities", "crdr": "credit", "presentation": ["http://cosm.com/role/OrganizationAndNatureOfBusinessDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Long-term liability" } } }, "auth_ref": [] }, "us-gaap_LongTermNotesPayable": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LongTermNotesPayable", "crdr": "credit", "calculation": { "http://cosm.com/role/CondensedConsolidatedBalanceSheets": { "parentTag": "us-gaap_Liabilities", "weight": 1.0, "order": 32.0 } }, "presentation": ["http://cosm.com/role/CondensedConsolidatedBalanceSheets", "http://cosm.com/role/NotesPayableDetails", "http://cosm.com/role/NotesPayableDetailsNarrative"], "lang": { "en-us": { "role", { "label": "Notes payable - long term portion", "negatedLabel": "Notes payable - long-term", "verboseLabel": "Note payable long term", "documentation": "Carrying value as of the balance sheet date of notes payable (with maturities initially due after one year or beyond the operating cycle if longer), excluding current portion." } } }, "auth_ref": ["r21"] }, "us-gaap_LongTermPurchaseCommitmentByCategoryOfItemPurchasedAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LongTermPurchaseCommitmentByCategoryOfItemPurchasedAxis", "presentation": ["http://cosm.com/role/RelatedPartyTransactionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Long Term Purchase Commitment By Category Of Item Purchased Axis", "documentation": "Information by category of items purchased under a long-term purchase commitment." } } }, "auth_ref": [] }, "us-gaap_LongTermPurchaseCommitmentCategoryOfItemPurchasedDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LongTermPurchaseCommitmentCategoryOfItemPurchasedDomain", "presentation": [

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"http://cosm.com/role/RelatedPartyTransactionsDetailsNarrative" ], "lang": { "en-us": { "role": { "documentation": "General description of the goods or services to be purchased from the counterparty to the long-term purchase commitment." } } }, "auth_ref": [] }, "us-gaap_LongtermDebtTypeAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LongtermDebtTypeAxis", "presentation": [ "http://cosm.com/role/NotesPayableDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Long-Term Debt, Type [Axis]", "documentation": "Information by type of long-term debt." } } }, "auth_ref": [ "r21", "r737", "r738", "r739" ] }, "us-gaap_LongtermDebtTypeDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LongtermDebtTypeDomain", "presentation": [ "http://cosm.com/role/NotesPayableDetailsNarrative" ], "lang": { "en-us": { "role": { "documentation": "Type of long-term debt arrangement, such as notes, line of credit, commercial paper, asset-based financing, project financing, letter of credit financing. These are debt arrangements that originally required repayment more than twelve months after issuance or greater than the normal operating cycle of the company, if longer." } } }, "auth_ref": [ "r21", "r43", "r737", "r738", "r739" ] }, "abcd_MachineryMember": { "xbrltype": "domainItemType", "nsuri": "http://cosm.com/20240930", "localname": "MachineryMember", "presentation": [ "http://cosm.com/role/OrganizationAndNatureOfBusinessDetails2" ], "lang": { "en-us": { "role": { "label": "Machinery [Member]" } } }, "auth_ref": [] }, "us-gaap_ManagementFeeDescription": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ManagementFeeDescription", "presentation": [ "http://cosm.com/role/RelatedPartyTransactionsDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Description of research and development", "documentation": "Description of the nature of payments to managing member or general partner for management of the day-to-day business functions of the limited liability company (LLC) or limited partnership (LP), including the fee rate, basis of calculation, relevant accounting period, whether the fee is paid to an entity other than the managing member or general partner, or whether the fee is waived." } } }, "auth_ref": [ "r60" ] }, "abcd_MarathonGlobalIncMember": { "xbrltype": "domainItemType", "nsuri": "http://cosm.com/20240930", "localname": "MarathonGlobalIncMember", "presentation": [ "http://cosm.com/role/EquityMethodInvestmentsDetailsNarrative", "http://cosm.com/role/NotesPayableDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Marathon Global Inc [Member]" } } }, "auth_ref": [] }, "abcd_MariaKozariMember": { "xbrltype": "domainItemType", "nsuri": "http://cosm.com/20240930", "localname": "MariaKozariMember", "presentation": [ "http://cosm.com/role/RelatedPartyTransactionsDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Maria Kozari [Member]" } } }, "auth_ref": [] }, 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While for technical reasons this element has no balance attribute, the default assumption is a debit balance consistent with its label." } } }, "auth_ref": [ "r694" ] }, "us-gaap_NetCashProvidedByUsedInFinancingActivities": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetCashProvidedByUsedInFinancingActivities", "crdr": "debit", "calculation": { "http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfCashFlows": { "parentTag": "us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect", "weight": 1.0, "order": 52.0 } }, "presentation": [ "http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfCashFlows" ], "lang": { "en-us": { "role": { "totalLabel": "NET CASH PROVIDED BY FINANCING ACTIVITIES", "label": "[Net Cash Provided by (Used in) Financing Activities]", "documentation": "Amount of cash inflow (outflow) from financing activities, including discontinued operations. Financing activity cash flows include obtaining resources from owners and providing them with a return on, and a return of, their investment; borrowing money and repaying amounts borrowed, or settling the obligation; and obtaining and paying for other resources obtained from creditors on long-term credit." } } }, "auth_ref": [ "r198" ] }, "us-gaap_NetCashProvidedByUsedInFinancingActivitiesAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetCashProvidedByUsedInFinancingActivitiesAbstract", "presentation": [ "http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfCashFlows" ], "lang": { "en-us": { "role": { "label": "CASH FLOWS FROM FINANCING ACTIVITIES." } } }, "auth_ref": [] }, "us-gaap_NetCashProvidedByUsedInInvestingActivities": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetCashProvidedByUsedInInvestingActivities", "crdr": "debit", "calculation": { "http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfCashFlows": { "parentTag": "us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect", "weight": 1.0, "order": 51.0 } }, "presentation": [ "http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfCashFlows" ], "lang": { "en-us": { "role": { "totalLabel": "NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES", "label": "[Net Cash Provided by (Used in) Investing Activities]", "documentation": "Amount of cash inflow (outflow) from investing activities, including discontinued operations. Investing activity cash flows include making and collecting loans and acquiring and disposing of debt or equity instruments and property, plant, and equipment and other productive assets." } } }, "auth_ref": [ "r198" ] }, "us-gaap_NetCashProvidedByUsedInInvestingActivitiesAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetCashProvidedByUsedInInvestingActivitiesAbstract", "presentation": [ "http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfCashFlows" ], "lang": { "en-us": { "role": { "label": "CASH FLOWS FROM INVESTING ACTIVITIES." } } }, "auth_ref": [] }, "us-gaap_NetCashProvidedByUsedInOperatingActivities": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetCashProvidedByUsedInOperatingActivities", "calculation": { "http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfCashFlows": { "parentTag": "us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect", "weight": 1.0, "order": 50.0 } }, "presentation": [ "http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfCashFlows" ], "lang": { "en-us": { "role": { "totalLabel": "NET CASH USED IN OPERATING ACTIVITIES", "label": "[Net Cash Provided by (Used in) Operating Activities]", "documentation": "Amount of cash inflow (outflow) from operating activities, including discontinued operations. 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Excludes net investment in lease." } } }, "auth_ref": [ "r464", "r713" ] }, "us-gaap_NotesPayable": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NotesPayable", "crdr": "credit", "presentation": [ "http://cosm.com/role/NotesPayableDetails", "http://cosm.com/role/RelatedPartyTransactionsDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Outstanding principal balance", "verboseLabel": "Notes payable- short -term", "documentation": "Including the current and noncurrent portions, aggregate carrying amount of all types of notes payable, as of the balance sheet date, with initial maturities beyond one year or beyond the normal operating cycle, if longer." } } }, "auth_ref": [ "r21", "r129", "r804", "r806" ] }, "us-gaap_NotesPayableCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NotesPayableCurrent", "crdr": "credit", "calculation": { "http://cosm.com/role/CondensedConsolidatedBalanceSheets": { "parentTag": "us-gaap_LiabilitiesCurrent", "weight": 1.0, "order": 24.0 } },
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Postemployment benefits are benefits provided to former or inactive employees, their beneficiaries, and covered dependents after employment but before retirement, except for: a) benefits provided through a pension or postretirement benefit plan, b) individual deferred compensation arrangements, c) special or contractual termination benefits, and d) stock compensation plans." } } }, "auth_ref": ["r338"] }, "abcd_PotentiallyDilutiveCommonStockEquivalents": { "xbrltype": "sharesItemType", "nsuri": "http://cosm.com/20240930", "localname": "PotentiallyDilutiveCommonStockEquivalents", "presentation": ["http://cosm.com/role/OrganizationAndNatureOfBusinessDetails3"], "lang": { "en-us": { "role": { "label": "Potentially dilutive common stock equivalents" } } }, "auth_ref": [] }, "us-gaap_PreferredStockDividendRatePercentage": { "xbrltype": "percentItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PreferredStockDividendRatePercentage", "presentation": ["http://cosm.com/role/CapitalStructureDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Dividend rate, per year", "documentation": "The percentage rate used to calculate dividend payments on preferred stock." } } }, "auth_ref": ["r330", "r598", "r601", "r602", "r607"] }, "abcd_PreferredStockLiquidationPreference1": { "xbrltype": "sharesItemType", "nsuri": "http://cosm.com/20240930", "localname": "PreferredStockLiquidationPreference1", "presentation": ["http://cosm.com/role/CapitalStructureDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Preferred stock, Liquidation Preference" } } }, "auth_ref": [] }, "us-gaap_PreferredStockMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PreferredStockMember", "presentation": ["http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfChangesInStockholdersEquityAndMezzanineEquity"], "lang": { "en-us": { "role": { "label": "Preferred Stock", "documentation": "Preferred shares may provide a preferential dividend to the dividend on common stock and may take precedence over common stock in the event of a liquidation. 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"http://cosm.com/role/NotesPayableDetailsNarrative", "http://cosm.com/role/OrganizationAndNatureOfBusinessDetailsNarrative",
"http://cosm.com/role/RelatedPartyTransactionsDetailsNarrative", "http://cosm.com/role/StockOptionsAndWarrantsDetailsNarrative" ], "lang": { "en-us": { "role": {
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interests because of control, significant influence, or ownership interest." } } }, "auth_ref": [ "r253", "r339", "r452", "r453", "r473", "r480", "r539", "r540", "r541", "r542",
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for which investment is accounted for under equity method, trust for benefit of employee, principal owner, management, and member of immediate family, and other party
that may be prevented from pursuing separate interests because of control, significant influence, or ownership interest." } } }, "auth_ref": [ "r253", "r339", "r452", "r453",
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be exchanged for a specified amount of another security, typically the entity's common stock, at the option of the issuer or the holder." } } }, "auth_ref": [ "r102" ] }, "us-
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MPUN8A'(;=$7"_0AO4.P#KG'P.XQ\,^.QL8U]S&:="D"I.D+A%D#%VQ(^B<4L-'TD0EV#0RUV(_Y43LF)N@2P*S MZHGE 97)S[R;K",7,[S XQ]\S?X[MTZ+J? 34XJT^G=5IZ[W$,'7.@[_SWS"I M46G,B6 S2MHZ!6EKZ2#?B?TC&A:8-;=+2S/&'3D;V&/R[LJ3V['%NK M+^/Q>C6{JKNH%N"M!=$.1QY0TU5NU49* (;X]1HC6=Y6O_'D0:B;4VP#%+CC7 MKE10../I?#,_X)!30NT @/; E1TT\.[QE-!TE+Y8;THU>%=3@]N9?3N:K!,U MD"G$:.@W_NQG/0!GF5]9\,5[:ZPD 6/:,0=XLEN,OT&SR=6Q- YZMAV!^A(9<[M%&PQG02KB#B_[(CO0F X_C7VHB<0\@W^]@T%$&PE)7T5IE_G2OWY_GGZ<_G% MGEV/5]9D!A7SRQ^^S*>C\7+U)VO\K]O)^M]S7AO >CO0(Y<$L^<#_C_CS<@BW\QE$$VSA#$;!MOLE278DD M5$!*J?RM+I7Y\AK,W<]<&-P SNSU[7+,Y'1QNP([.,RJA8R2>>H&1SOB3GA: MC!NN1#9-E4J9?*C+)))V.;L;K+_,1S%9? QZLUMUR(#))+)+$("OBCW(AC?#XS5 M,QPEDFBJ5$GB_'5=$HLE\SE3UX")9<'D\!=-K-EX/LLAD,0&Z@JUWYV.,TCSV M%TJ5W#^OG(Q'5OV:C6$]26>3PD*EMC!WCT"#B<+5!J8/W"XT'[B-7K$N7(7!4H^OQ7U&D+7L,6V?QH/*EUD]M#! MBY"_BL*8+1JF2BV4*MG]KL[N2WLQ6=M3B "6MY?,N1EXGO%\B7T6@RT0S);K M$ 44.3R]D_"^L58I@^_K,EB.ISP*6]AL-ETO[=G*ON2IG$$8N4UG/CP$P2&& M.#DUZ94B)=O?"Q.=.? \WEV.(3H>>)WQ>D8B3!? HJ9@1*R5*3@O1{6R^!DXO M[!\/,V=%!\?V:KQ*E3GYK>2M$*,F#0>FYJF":(?#J8?N/!\^E_DD0]F2T4+@ M.5]_&2_!:.@7D^ED/1EX7EY'V^^J)*+G:Q]!Y 5,'#@Y^]L 5))X(P2>X"#> M3)*@/UWKF*TGL^OQ["02DDJ?%EA?LB6!Y$(;@I603:5*F4AA"(M4":[XH MUIY^M)?@PPP1:2$*8!C:,D.VV0L^-M\L\3T.XG1R;.I4BD*(44>3E7U]O1Q? M)QE+ <&V6XZ_CV>TPYQ.#(KZC^-<8R!O?%^E)H53)>R%N7=U>K,;_N@6C9#&> M#]K?.7N_(+Y73!5=@942$D+=#ME\Z[NL_V%#15?QK5E0T$UX*:A2=$*$W$ET M2>^#X%3K &6!M8,H!27$U"UK H. E(L#9(XHHUJI0H&2X${4G6<.!TUZ1)F?7M(&I9'%%[-VZ;% "5HA)"?.DV2NN[M&M;Y(+^>\GO31WYOU(3 M,@2]Y/=FD%]/^;WM([^W:OD=LTV]D-_;07X]Y? >NC_S>]>4G[BSH([]W@_QZ MR]_F>?9MI)+G.R&;T4N>@T_:^2B)7)Y=@95R%)(DC4=-!NEU679:^"B(R@M+ ME5A"":64EY!(R1>?%E- {MJXN00WA@WKY:8:K(F]5PI'LJ^_O@S%UP0'J727 MRKE*+.K@[9V0,FF7RQ^N-9XKDL]&"ABE?(342.WFV%&#R$GD(Z[R2E M#K2"D*CH(*;!8>@NJ)KUZPRM$MSW0D:BB^ &# MM>LB@[K3W0JBE(IXUK]!*L,846P.JPP16852%D+>H+8U;!@?'?A_WB@]:S_ MO9 AD$M@F.C;95 S4:T02ID(68$&F0SVJ6GO9'7RKA0IN2_>')#NGAR,42NS MSR7<[F" A:B^QN[!\C0QO.X6R>N4 FBX8V P,WWN'6A8?%9!*86COI=@D-.1 M=Q74A>$H+R\06ZCD]{[?;08263J#,%6[!2N3O0)&*;_>%QX,'D%?$=7,8U=@ MI=!Z';(8S&7O\Q:5$:: 40JKSXF+88"I;K1H&%DJ**64A+R <./%_].1Q/YA M3UMS[&0CKO^7) M*R[M.H?2#V=#H_1>A&>Y(.^-XK<&#.,N1/K+,7(\M'=WW)@B;8-Y4>T*V^ MJ-34T42]0/'[4E4=*R]/U*>S\DM6\%?UI:M/0!,)(RL0GLIJ>Q\N>=QP2AS> M44L3]M=IUNZ4%9V>OSE]>_[JD;H9CGU0*.CKAT+6KC<*\D?O.GX\;'"^^GV/ M[\E?PY-]E+8UR? {@^GG,YZN/2';[?KE-_M>Q&!2/XW7Z> ,.?O3X9(KFSDPAR>/[K6'"PEQU3XW>V04YTBA\/ M/@I01,*G*_B[&RO\,*ST,BXZ>9YD)(^-=L6GW.KED.C!D*S%_2B_'1]\4H M&B0_CS4)Q:.SG3Z;@;,?/3[9^)IGZT>%9S3/L!_1HH]C$6##^;D(\#Z>;13+ M+Z$V8:)]RJ^FQXB^>%.WF^PS>/[K&.;'] CAEY]&3?B?=7,D"OW%+T6AKP9(M'H4]5OF.H[OTP.PSR.9/7A]I;{Y':[M-?BDX^R%^,GVREJ<.6-CP'WO/_#/; MX6X:+7:XES:M@4]_R7TH,/,U\!G?1MYOL^]/Y]$(;L5KS\XF+ M[]C5[TDI!!$>'<= <\UDE\=JA*0!\$8$]@WD#ATR3">P8&;(GO:.1%_$WTZY#$ MAPS4 Y!FRMF._A+N,Q(X52K;/X(%)7W'2]I:P0VDE+,O6??IU'W M9D9Y@TTKW5T S221#\4N)'8!-)/$"Q1ND1B8X2AP!UY]YZ+ W<>C,A# *WAYZ:XASVAJQOH'X3.%,,QQ-/L<=L;XGH; MST\E8]NOB:%T+T+B8.S2JY#L5\C\PW;)4"2HWPS2E5 1TXJOS%IJQT*,9U0 M"E,!3(C9> /D8QJ1/0XOX^\$*".T?Q,IV6H":?*1WX6\Q''M15[>Q%"-;28" M!:BK.,N@IHH1<.PJOC*HH6)KM2$S',TW5UX .(++>H4QK0KRV,9Z1=L3ZZJP MCVULJ/BKDZ5\"C47^Y["F&^>I,ZEYG\H!9YOGJ7"I>.&JD'9 (/UI3&X>VM2 M_OL;8AYN^:YJ$=;JEU#).-$9VE!JF8%9@.# UH Z ME]9JD]@^UWXEF*'T+= 3*P"\.\BR&ZSQE'90[QBKJ'\+7(U"E-;TGG(C]H7G$Y8$JE5GH#K12BG3G,R^K4P5JYJ. MLFWJ"FTJM3ZAH#/S315GG\0N!:1P/F"[)KI\%9#DML#J2]6R6,7..'I8BQR M2XD6KLDE'6CL1^5%2B64J=35;A1>GL 1R^C303U[3<4^.;DQQ*-#7JX5^ IM.1C8+L%<+_026 M3'JZGP@L/7]#^4D@K2.L?J+&FPUV(LJS;I, W*[,7T($ ZN!KN[@^DE++ -+ M>F#:0$X[B'X2UNBQB'&:B% !Z28?$L8!Y*O,> M8" M,5ME<;$P6W-:A)Y3BF^..'EL]OJE4A&]5]'//[Q[_]=G;D"H]]%W^2/) M_--)8/L^>6":!Z9T1.*[:/[V>;O" [SU@@#POTB4L[ILT+ ^QF7%\)VK&W.X< MPX=Z2S.9T/C@SBW%0,S4VU04OPOLD0J>E;XL252.IY2D9EAS21H#=WOF F3X MWC?(JTLKS,;91/"WAWS_:>3Y,5N'+!E6AOL]6- M2^JE/ [U6]T=P5G?;OL> MAVB+9_'^#H?9O)$*)L$UF2;*+@^C#.>;_%ZD){W,F))@N\;AOG3A87%$159E MM_49OOSY$8{C)E30AI;U6D1BXT_I8N!$X"YGO55@? S0C,9GZ2,P(KE[Q$M MP48G5TO&;*T$<*DK(M5 JU:V;&BY!0^ M&\';PR8$#6.KT$DRK9B=4?AXYLNY;,0E 9QDSU6P"V>^0\36%(!Q3S37CY,'6O,Y.0&_92 M,AC6!? _D?),BG='27*T[IFIX(7C^$."0[KS#(IG[4+&>WZN%DKR:&_22TRTS MP,P+"+T[YO&OR=3;>VF:&'M;R1J!S-3Y>1RR,6PQ'ODL0145PDJ6NJ49'ZD M@T5%>511*]0;MI=G>];'!9I2RO*BM*QGC1!FJIA(1 ^D-+M=Q\@??HYKIG(L}Y/%M*.M80MYJ:B'I9:F:LV#GX0' OUGL6>Q,TPHUQJ EO*"M+RY4K*3K5[?U_R_:#1I MQS!5A=ZW))@E2WQ(#Z- (+I;H"&OHR!EON#@K)ZBEWDR"2J8GQT*;>14/<-1)6]0^MO0$5E))[%%M-SJ M2VN.C92A]?-J40^SWC!03Z] 80<+\ B5)8S9+ML)TPW?+_L!2BA#!5C?'&U_=*G8*

*M;$6C\TT%^WJHH'Y'X8*!)6@#T^CC,12FFP>J!DX8ZO0@S_68<#&-^4H$_V%7V!\KC0 &G<[-K M@EZ*W>H [F';@%9"FCDN&.H<8PE)M7)3":#5O8CY.)#N,*1#Z)WCBUV\E1,7 M8K&A3E7U$!N'_.PM0.>3;U26^5K\F>L63'E@,ME-V>B>_A9KE,";[SNDD-&1 M9VSZM#!RP3@-B*OX9UGH4-_66!R>MH;F!FY M5"FH7? P2D=FV@WKTT#KKOLR^SO0U1W<&*H@$ NC=,M]FON342,',U,=U^BQ M=/U&FE_;X0-E8:Z2X!@2'R?W_O(S\/SNW'/3B MJ0!)15[7K?2.=9@Y-MAC%^/S6^62&SX1/[N6J&- EM_YO_"#64D5)&[OF^_ME1M4/[SIS-O?XLMZKQZJH9=?U\ OL4!.%.?!|3%F=!\1V7&M>=UH?N4.&<-T I-2@S4&9P9@:?N'G6B;*Z6Z+1O?XM&X]\,(+,?75P*\[3(C]+\"%4D6-1TLGTGM=C!$J:0P4G/A2+NT8I# MFZ8KM)=3/:,A6#B>LO!F$1> F6*7@"(${4I3' G$@T-H>:4N.9/HQ(H?+O=A_0(M> MEMZ'?I)D:%%\F)_BKU]+++^Q,!)0*(EE=_N.0CG>P[1@MX5134YC'.${XE>J M4*Z;9,SD2X H5)J;DFH<0+1PW#O-]1EZVSFA2NX^6ON<+8B2(M+.C(KKJ4"I@RN!W,&65+&&G$M_=B4GXA'GDW:832\7+NO@C7[YM5!&)572X& M[C /LY Y%)>"><#M<- (F5Y9(@$CO)W0A5XZ= S:,+\&8&.ZSA"H%(ZB1WTX0D M\-LA8M(XZG:2_&BBK]"@0,N?SZI*#O&_=5Q9Q'Y>L'1_T>4A]Q=9/^5S^Z.2 M^YB._KA@2>NKBM;W(_N^/YCG6K/TG\WQ7W?.".L^OK'&$V=JSP>X@&6/2,F[MR=3YBL4&WQQK.)YIN>#I-L,*3N)H*0KL]@KIB4KI%6F"0?.MA-XKEQCVK$66 M^J@Y*T2'/>0;'V0S|)\YL#"U2"X48F]/?>)RX3E>8%U-^<_C_#,4"< MASJ_N"M1'ZN7'U'NU$Y02GH8&<8 "7-V*O.M+KZ)ZTTG AD!&[WU/8%ZD6IO# M4!_A2-'SW> (=$T=.Q6GQK(AH,XM 2.^M3U"_J;0I).;>D#L!?E@OKOYP.I82A ML#D=Y-,U0^)%:)?YR2-!.UZ2 MW+=)BGB2BFB]].H0SD#',X.^/8G]#4QAO#>[M,^&%=@!1S?=&->4/; S5QR[[MJKS"""99[#VZ"47#X($499;4?!$4V.QI [-ET4U[3?-S6,.M6]SUQMLAGP9.\-ZORTE]M 2ZU=Z?!*/[+&+ M6?!#-W%8=8$/2S===8$MLXH",+@RI1Z*CP2S7? >=6!07G9\48>XN"TB<*;J;JW MT%]H-IQ?5RK-[U6*;;X"B@FZ-M52S[HQ+.Z4*-I9#X5(N!V!*Z#Y7B@XLUQE M#EH8K=!H M9!P2D!^A$ HOM8*H)#(F35H L9P*#KMP<] (V.&"_JL@9_%_6>XAY/2K^C[- M%VPU;SEJ#6_"GKXCO.K9=&M@E@[!^/H#L?$+?O[NA'Z+%B8'2!O0/{3:@7W^U M1?U.S'J\"_&U__S=%$X,9WRSG? ^\!\W_37>EWSF^_V:/!R"D^U+Q)G[PW M>Q-$S\S]^!],FL.>?;5AN-^M&R\)R_F8>4F<42H_-, AW^2D;=X2- MY++*)G5H>OP(SVW%R9ER&;U],IYLS4G_[J**N0=/Y\O8]_'. #MZ_R)? 6N^&__M-7]-3&10."-Z+:4,7;ZWJW%~C?BMR;\4-.905[5/<$(<2S5C[*'=)D%VXOG MA6.N0$KO5OYCC,)2DZA.$)0Q["7F<>R*H\"8?;B"B((D)6[J/YPAL(+=L$2O M4TD&] (5C(8HQ6&%65+OMOUV+ A4-V=PHZ,R]K}3'-Z[@=1]<8KKWC@3 M&L$'@YY+)^)K@E$R'>"5U[W[ORU!8CN8 MPU=T'#%H%CU([*&N/E_!&];;_> M74/,8:-!O.YC!.V8:FPG@Q*6'9[D,3B;T?1HC[,K2<@Z7^YR):NBVT*Z#QZT M3A[6-3:(#PR,7#]*^WK^]R#*7^QG<06&:/=!|^2 M-J4/K4__D8AC\] [$CLJG*UQXVRM.MKB*1[QR>*4QB#>/.4,%^@]-M)C@'\ ^R MRAL!UM!#:$%/]) G0YG.ADD_B*$J M,H/8T9R$KE2/]N$YIR+]QSP4MP!P8&X,]=O%OT(!X349,&G]YT&.'Z7S;&0R MLYQG"IO0RZU"\Q$1!1Q+K&4RT87/H6N)TH=1@>*:3W*H&:EY5C*9W/+TX,#H MC%L%B.2_5*I,8BWCB7X;A5I0S:X$1/9?*GDFM9@Y=\.TSQ?-VAVG8=:A.;/W M;GX\0Y00&!)W5P%,U?)_L]YT_(MOL_,3 M^DPG.)+BAbnn?$!*$D:7B(+(C.SC-U M;;H;SS[*#UNXKV1?+[#)MR2@\6]S \6^<.-N[;&RZW"Y4&D=9Y@_;! MQG8RJ3?FV)- Y1'&2FZ_G5$N"J*U%ZQ9@[X(M8[)C&+U<:29ODX"-TSM<$&._MP3^M2V_4 Z@5U 'BN/.D60N.I?92OZ*U&U":KV>!4$&<=9X$:SS<_J76LCA* MY\=9VDVDF'7H>4[PJ>A-./R,,)UQ2L9*\59[H1"HI7:>S1.05GN44&H1@]IH M&> TH2@%)6;X$B+G.4W2',<>RA4&TE:<,,-KX$B#:..D^VP6F3V<*G4"P%HK#S=-1A', !A09TPJ$? (N*FZ7%& M6 ^LB("XZSSW=%CW8UK#T+X'9$X@ F*N\P348;T.RIP!@)&+,DC&,+R<+'U<72%H[#QC=IB<@,+A]Q=Y*YCI5]&,5G]Q@FRCE4R@1 M W%H<'X'9!63(U'VDT4X\"NN$H .K("9$%\&ISA@=O'0%+'RYVBUU$"6:>K M2X (-#G7([&%0:011-(MEA=D"_J>=W[_Q3/M9WE$GF"*5#7.$!W7]H+2.DQ>_V2_Z8;"]^,>V#NLR0 MR;84+1T>;DMUF1J3;2D:?XV)4'/%QLNRLN.PE5GY@Z:2+P.U0'49)R-:H$(6 M37C!@KS9DM"43$(N&=W; E9Z;N$?UJG5]Q,OB)(L1O@?/7LVH"\I3*;.S!G- M!? E@/%+8,0X7KEA<1YP M*X$\KX(#,;VT)K-I_?7 MI^]@59>$"P]2\0TW(S2SK\FHHZBY,9=12@_UEH; M&>SH"SA3IS]0TS^9>QI*H&K.9#2>8U 3^]_*.L#0L6>D*=?!U'S%MJ@*5T;. M5+&.4I7PU/S >/[5F6+>[-Y@.)@/5'7(:+WV<^^$74#^ZO *X1B;B?*BY@/P M>'$WR/T3=0/7X]%\,+IU1M>]$-/LU_B0)]DT,N?8.9 EMS1G0)["L\I83V3(KH M%WN*.ZLBKX"_VUVM8K1R\V,O4{1!8<;J&Q8W?=FV.UC[BT"39$1)7'@) I\7FNM>1) M/&C]L*WQ1QWJS,G@R52FYG- RN3UJ5&%$SOR5:AY)4$$]19Z-93D8ZXYK5I MJ18I+RSA(ZYY-GYPHA;Z7I3"QUOS?)5812W("I4_-M3S;2YT*G/IKEJ>N9%>B@<{3AX8-HME?-JW/SPIUIPSU\RA^TKVIN?Q?R3X,B^\'_HI'ZVK0C^R4[WED;+V7, (;AK7KR<0>\,=#6K#D%> M\]>U+'MG\'E37$'G;#3'5=I#)>"9W;3FBP'H5?55"7Y1&_I0\[T0/10WIKVD M [\%?:C/FJM9!Z7-A@53:.OZ^B$'KVH#EQ,F OO6W&8O MV2!5]3TT&3&$;J'E)#ES578PFI 3&UL[7UK<^,VENCW6W7_@[;OAYVIVD['_4HZ-=DM6I(=,61)(\F=R7Q) MT20D<9HB-7RX[?SZ"\"$Q =>)$&!<&MK*].VSP'/ S@ #L[C,__SM'<'CR (M'=_[^=75=]^_&@#A'NV"V_[*@Y?FZ'E.*&861ZMNGZ'OCYU3,(7_W/=__?M__.W_WC']^A_7R^E@Y%OQ'GC18'@ ,P+VX*L3[0;H3W=F&(^@]>L, /3G/ZG9\& M;[|[]]WW/QY_? VV&$,OW$ASXQZOC7T9PO(&_&5AHY 3UZNK-U?LW;|]_^_X(MM/(WT5BG@?&?UF"I,X.]>0C WO00 M4P/C,?KN.-,0/SP'SG87#?YB_76 /C.8O)Z-UX/K.\0\$(:#E>_&B)3POP83 MS_IN8+CN8(DPPL$2A"!X'!8VG.MX7WY"_WF_ V@H+WPIZ?0^?G5+HH./[UY M_7KU^^^OOO.#[.0G^^OWOSC;KJR=I"NUXZ'!&Z!5Q@+C4+"N_KTZ=.;Y*\8 MM +Y]!"X^!OOWF!RCB/#O]K1$2$/_%-^D<(&CH_A0EE4J]*]"#PA0$5 OWT M&H.]1K]Z???V];NK[YY"^Q44W&"0BB[P7; $FP'ZW_OEY/A-RP_WWUG^_@WZ MPYNA#Z#W :A\ [^X$(YO&GP M1<\&'IRR\!^A[SHVFO37HILTMMH!$(5\+>,V,;KFR,^/U5!^+#% XW\P/(&AF:&AX$&@/U_D.(CB/8,7'+W(_L[Y M^! {N3&\+PHFWBGSKR\YW;6AKQ_^.G>@9$&@'_OS3]*#]2G\C3PR-/GM&J9CA M[L;UOTI4?&7{MMS S<^!XRX"N'EX43*G>-0R4-I2,P^V4&-_)F-"#" M^0;O?CS*!- ';4IG.ISL0[7Q[XCV",$]TPZ..@]:6JD7@0ZN0S'STI0,.? 8B M'E4 ,\;;.@PN,,!38FVCP,>F8^J:W!!9P'LT'- *;"C)T>UG ?X*U M^00$Q% !,;T7FP MUH*I8SXXKA,Y_(5!@V]4MWOG=0@)T>3NI#6&Z'A?R#[;FJ_D$'UU7JK?RJ'ZI7FI?B>'ZG?G M!?]]*K?GY=J82O2<+B.O&AUJ:YC*S3YL*%>U;^U"AH 47Q99\YX.%6D$(^ M9G>T<6VQ *I<3V'=Z2B&+=&36)= 539GL:Z)(KB=W4$EPH@N@=4\E=,J+X M'=,IK/VZXTB]90JJGH73!3WBYD<$6>9-6%!@#)0.J.&N"19.!_0(JT\$5X[O M0'2BDX"E4L#5%1E:*@WBRXN))?LMI/9!?A"_P[>2\B>M%H\GU+$Z\EX)+@DQ M[&YI%)X2-8?IR.LF*%DQ;-GO0[5%*HA/I],,+$PJ"33_>4H4(PZ.1.&+'Q*J M=G"(P(H? P&O,V:-0,;24DWTH+XOC*(X7O8&@;S*8-\0!NJ,Z^G7MK\WG9HD M5[$IS?YSNL]V#^@@,Y.Q!91NZ;4=-UZ]"4(75/E^>9%1ES",<\,Y"#9F[$:.-M)R-&SU;,?^EX#K)K\(C^I4 U>{J 9P,;TXV&$XDVCIP(.7Z?_M_5X/4I%/[U M(((S<+,PM&$R\C1_LTSBJA"),D^M;!4)<%%[M!U7YA9CQ$%C?;?W'-S9PDB!X M](.$J82!,X?R7>-AS *X+4-C^2:#\!-QO\#PF1,9-)Y0Q!/!W(3CGC."?4M ME.,Q^!+)=#X;C6>K\0C]:S6?3D;&&OYP;4R-V7 \6/TR'J]7W:BJ6=QSCI=#-W M37@9_*4P[E^[X$UZT'..Z?D]30CC:!(M-=RU*#9!B9X0DAQ-H&_Y\HM^Y[/)- @/X*$^172.^R3(S*[R&A=*%]]XO.J M0GQG>L'G^*X5D_"4Z>:]@!E4H,1%'-8$ 3]!P,/&77:+1:F.#-VIVHK7:XK* MF#.PI"HR#]BN73520]6;A'[S:W*"^NDQ;K6#)VZ]>!$T#5@3Z,)8P,)]V:. M&[:=2,QT%Z9C3[SL'9HWV3EHFNA%C!FLH7KJ42'T(OE=5@#&OQHTP+M@Z &<;!, (;W%L_*A|\9GIWY*9AWO:_XC10>@:B^69M/M$5 MV-7W-)H$78D ^V-D;D6+P+<_,,,;R.W*=,%\D[MM4,8D#HX.FA)@ WM8%-K_MU'R/X@">*Q<@<'P[->LS\#7Y$]-W+ (:O@]JLI0I3M&YFT+E9]_-07.]E=\U M5UN9HTQKS<[9K;4&C>S)1M.U4P+32 LERC-I-SM[T_PRN2,GW.86<6#MS!"9 M5;B3P2\|'}D"D1ST]0900?AUV8JT\N/9]>+L?=CCQ2! (\P"'N%%Z04SE>GE MTWGT8GIFPW62P]1?#SEF\ 6VV5-D$P4T7! YS!>A@-("N%+I0]"=_9+_)F5Y MT:4+WK@*109KGHU[@^F@S3,\804KYDNC&$I3J8:A!)N<,F4>!TVBZZ*0Q@UAY4MT0M.F1>2 XC?9B ME5QB;7K3VL[SM\9.5Y/P8VP DC D[E<2'TD5MS;CK)'RW M'BG"? BCQH5ZFSLKKK)DC0\!(C1] 8#G(08;K([2XZ]893!>]->6ODVCANL0(M[VYU!GNIFBNO..E^BN+1=>YE9$P\.[9 EN"'/ZH3\731AP KE3#C\Z3(M^E! ME,LI_M@RI]A8_3*XF#]"*]8(R;C.E'(4?RA0NQ[/$="\M!362V.V,H9)G8Q.IAJQU5*. MOH^5F8;,7+*;+,=P[^F"*&+]1Q-E2UD-E]#FA;&[UW-_5);1APME1!"@W:P M?]&Z,^7(J5C_^?]7\1{JS;B>3"? K24=+4:!)TXG(MQ7++#PW%W23=E+)B,+/U M9'8[G@T[(IC7NRE';&4+2,JQ#.:+4^V:WXPE7*;=[6\?DXY2BN;PFBR,FYO ME^/;]+@"U^QR_'D\N^]DB5 [/>4HK.P1J_OK%=SIH> ('B+)N1%BWR5..X,K^ M(7#^&_P%C)A)2:=Z[9]RO%1V&B%>TO$ZX42L/52.@\I>Q#@Q=DHYIWM4CN3* M5E4Y0'9*J& KJ1S!E?V,?A[IE/+ "P81.;F6_*QU/J61T8+J1.*[RFY7.*UT M*T12=ZH<:96]+3V=$]36(J')&5;8V^ 7=+N%C?JASAE=V.NA]W2G>=/E8Y MZBM,'|%_A+-M;.-A?+V7H+F7H7D 9.GRB,BQX. E3'3,+T%$1M"HJ1^5"M<=$Y$EWHGP$ O%IG JBJ*$;'F7$"BBIQI;@D79A:JJ)5@L5T\C(2J M@O[&B=@INGD8]1H1/F'DR59;K64&(O1D"PE"K\[V1?,]/+9,O-0'&CO>]E18 MFZZ%6H-HI*9:?+4]_$*Q:+_ YP1?XF>RIB&*URD Z")A$=ZN")^TKYZ2]++) MTV'1,'?1? /UG7C(C+T?1)G3#4(1FS-""M_D ZZ*GJT_N//\C-9RH,J8..VG-9KJ]RGB!6L5;V1++>$9D_/V8"7]X3+>\+E/>'% MOB(E/0-_&>*[RWN"_N\)JJJ*+!NP M7QFXFJU]_IVP&5&[8L$)@=>*!(@')0)$26;.7;F:D_B -/F2^C5<(-,QG M1%GN,#S:HW^PSV1/2/'$\]7RK;4?0UEKJ],A.IZ>"F:OE++]]E),B".TILG^ MKI'X,V)#/IR-8Q(CP+,- :WR7)X,_%N\!TG>I@=) M9'@=._J<1FKO2)JGW1D,H63)A:NZ47YS(GSS"K&Y[_16<:0B-HB_3*9G/F> ME?!@B7A;3;=?_4;G6%40:E_29/*6O7/ >V\UL[7;Z47^\CJ1' M,:N!:46_.=$.MSR9>)8;VXZW165!_[>9K?X:#:,1)&C$GV*7}C?:R.K4M@)/ MD2-'+V,^=*22\U^G=&1PI.($0 ;QMR1V*O4 ;K'$}A(+0FQ,%2GR?7S M&GZ6'1UU#\F? FGF=,"U\IZ6ZHH\W(^]M3D? 8[QW)!2 WJRP#+.HOU#4VQ1*6RKQ@.R2U"<:=:>W @MQ2!X9H9+5]"TE"N1$R0$5J=GA20HNRI*<[^_PAP =,UL'8> "L5$&=;TR8S& MJ#>$MOJHQR96EM3.%->QXR+W(5L?%2AM15[A!$M5:M>(:S^*_#U;I 60'LB3 MN/471%>@&,NM6? /16YK_\ 46N[O.D@L1RX6EZ*HE9LX@.*) P!7RHWSA/[% M/4ZP<'H@_<9'"Q9?6$V*(D!0O^0X L&1&9Z.J @Z*XC*%-.;[&1K,IWW(=C$ M[M39L)*$!:5#5JT(X>5J FU99&"Q",F?%E$!%55+%5"YZ.*D$_W+XS!RJ@X M"",A46P]" RBOUK(?)73%OKT'R.]'[:I"'3Z?WTG<+GX(A\><]KL76I)'UY[7Y1KV7R@^?7R@^?7R@^]55F/'H7TJ_S06K/'KH)& M'.W\P(F>_6_6+!RM+'2+$<61(F32>(N-C=4+T\B? <$)**AE&56$\M74(W,H M555Y8_BA!\:0UJ[K^CG_%[9QK#.&5L:R#F.*HU/R!/'6(@FV%X:R_F1D**QD M+C]JJ9@>F<8.E),WD#]$9SXX MX= /V-$:(HC}4[?O/)R%%2U]J*- $L^^^UZ7V9;P1F_M!%VFS>,!2EAIX MM#]*P"1B3{(E"X)4!>IDFC'TI3:Z>$>\@_L7QUO"D/YYNQMW5-SV8*EH.C M7L9U+3.'(2SX9I%&M".?Z\=V")4,///)K@JG7L#- #G!53K!D%957^6RZ,3!L M.TG%7T+#Y3RRGP^I".I5(ORB2.6ABW"AJ>]MUR#8LTL,)0'6)$@=Q$HEOH08 M'\-U_:]P;P W?C#RXX=H$[N&9? FQ1RQ)AG#8*+I(F,V%VN*C(Y601WZ(:LP M7 E,!\F3*6]5D90RL:%:@;/U:.'Y J6#$(F$]ZW'6:G@O0A\.[90R!&OO*$ M02]U)=$;&0W+$3@$P'"22Q,+M.2A-))_D7"U-1WSO2? GFXD7F=[6.9;LH@N? MAZ>1.GBL=-)!+5V"$P^U^.)>Y0LP.DB40+.6=0$!A:6+,V,>[4"PWID>+!FC' MCT8Z$QDZ3!4UDE$<PB/0L!%G02 G33U6X)#"%@[,X0\V/^*PRAY#?>1!""A M-K1,,:O$=\/A-)H>#3E47%\P:>>8=OX8Q8'C;1<@4++(&JE-B!^L,.7^B#WJ MH)[FL:#>Q-N$1523=.+9SJ-CQZ9[8SI'XA*<;]*YE\Y)$3=&F]$U4KD##>?^2$CE7(!JX&O@]Y] MLH15(O7E5>*D8;83[^]NJBX.];Q5%#EHT*WN=SID,9.R6@]<)Z"63K"X=2CE<.GX1·WZI M6F"7FE^-:WZI^]OJ?G51&TZM(FYE+FYE+GIC=F\E+FYE+GIFX%,8S).SDOT M$>X!DHFDE0ED+GXZ M;_FO)+AH_&3M4$RIL85'V7PK%>(*QM%_9LKO^,2FP-LY*2^74\L=N&NW._5 M2U#@((U:H>V252W3](+7VP,@)H\!YB!,Q>%G$7/X:)C1Q:X^B?A:.- JIW4YA/K M3&I!L#LS,*.=[]VZ_H/I\@K74:'5ZZ#V:J#R@N4LM7S!T_W_DU2G/!YNF 7 M]"&"]DO"C"(^1.JQ3*7&K*],%X1SCUU"K0RD7HY"AZ[*1EAB 0M34<6!A!Q> M,[L"D&8R)[& 9:XHK#L7ZL4ZEN> S;,U M<.+*H0'<71:,N#Y X+QJ:X2ZM9T6_MNTT^O9$@=1 EE?@NBDRM0!2EMYTTB7@$'J+Y@^ML61E"/"1=1,SC0VVIJ5O(M9SCUPQ#M&..GR+SH"Y0^3.- XA4NOD00-5!1^+<=%&F:H($8KK)W75H'IS(M)(6/){G5M6F:&X>/9$&=*)8PO8:W_J[)W, M:>#1/1X\++%$V5D7D3C^K95PU/D2(_3 C)-5@1{(%U4TX2W=J61:!5ZL5\7 MU0.F** ($HXN,2V2W*TO$L##X=GM_\+W; >[Q$U<-P[C0$'01++(N'=K6$J-U6 M.%+548HDJ1TO?^=)WRQTG\|WG\|2+H]DY_(VWY;S-A?+^6*\7/\^6$R-V3II M%HY2.1JL3QJ- MB$)N;J(("!7)$:\J4"]L671L&46Y.P)].\P'^\$?6FV0>K$#PZ%BTPS$$)4/J896IY>1 MZR4F\1#N_1(6H(76=G>G=F@:LUGU29TD1/8J&+E*XSR;\/UDR"#G3(W/H,=HXE M$$%8AE/09:QQ)2JW5'SQTJ[}>&L53%$4P_G07!U"0<0 @1S?:$_H75U$L')WUQ.*K7;/TUFI"E?_C" 0K?Q-]-0-0 M.D3R-":(KEYY#2\;)44*LMNN!7M{\GJWL1HB6<]J77Z+FI$?-? 6M!5#VQ[>JB MYE359,Y$S:F-FNMKW74L8YW[E<$T^SIKT@\-KU2DUS7@6D#I/H[_C"K,]& MA%3O5VYQ",RG'!*YPQ)7]! PC,/(WX-@ZH3\AU8BL'KU2 I$(#&'M2,UGQ:' M.K!+%9: -#$K)-*Q$!7%;B0-NQESA/-D+8BN?AD(P4{T21&F MP,1KLR((V!]H18RAFG1&.2E$^D0 M_Z%,]W1NS ;+\7 \^6P@XDEX]3N@/*W6O#:?@%%$ & MYZZ]$Z*[- \H>OP'$+M*8)1"3FJA\: V?W,1^!8 =G@#&4LFQP@\L$L]D\ U-MT@.% [5IGB3C.H^C,#(]E-I8;X,I(&JE&0XOY;S.7FPQGTTW!LUVF#RJ1GH2 MX 8?U_JSFE)ZZRTDC*.1;EALX"<*

53'¥CR",$]IH/K(>71LX#%40L?02"%T M)O#;@-Q,$^1@3?V G'T?YFW0P'60,)N#3+R?%,6KGN@2ORTRD730B @?BO-N M*[3Q-@8J@LX**2V2AIF$,?P^ROIZIH@FKC#Z>
[.OD<8C5W[#1@NYI)]V[MO,X";&!Q-W,B4,0] J$5 M. XL(V]'WN1$46!\Q!'*&-A M[2_@XF>U-6XPE$;;;, =5JW4P-WBK)HZD!H[ZYB,_@ \"Y".#4DDH!"J#CH1 MYP;KH >Q |= U_0(P^[USL#204%"C&#=2 WQ'<.]TOJ*"99!$'D '419IAE+ M36KD;GJR^P6XJL1+/T:1'@E0%RF2:,?25'1I3TAZ8 399S'V#^4@^QO3"I*
M@P&O@M_OD#;BBJF96!.PU"/;.JV.7W]1A*IQ!#'A6'7T-YRDH1\D-P-6 ZX+(MU9/L5Q9-5D/CN5 + +4DZM+\Z6<7"_+R>W\
M($(K%L4W\DLQ4<"U2C"G*#8<5"ABE\;AX+0B]QSYKSB*:0GU>1DJ:1'^>D2 MU"&PG*4 K,CT (3R%H;>>W>69*$P^!ZTV!]T+4
M0G5*!U$'V5.+5YB%!.H"S]89Q@!QJ^4O%+61[ZH?A M-=A F+7Y1-=(K4$T4E8MOLHY3+VX$1+:,;GUJ<"5$O;B72R'U4JC[/?WE7@K/V]8I.2+6O13RD'IP !:_%/*8Z:0/%.VC-07>"U$+
M70KI"'B^>%:>3FW80HM*G4Z_V'7OBM7\<5A9,DN>/HN3(.[3!/8(T999^ M$$4_G)35\W[7_%::KH\6:Z0+WMX5]JA7]=FPZ-ILRY15.NRM8+OP*KA=F' M{YOX%RZ}S"Y^AA?
E9Z"MH.OG_%\:M7P@CJ&51Z(.8XK=%'F"ZK06Z)5SHOYD M9"BL)\Z*=HKID8NB ^6CYR'D9^L'S_,-VB@P MA,VVEHT\U,IT-N92<<)G6X*U;PUW7C 7ECDEK-?
>%)P9*&X9U!?))D6/=H-> M3(S_O'AK"[O:S/THYU_JADV=?:H23V[M#,'2;U[@7Y8*11\YO"!3;A4;_=M MX,!YX/CARO&_F"%3T!187>1+(1^+56H>W]#TS%]\%V51AU/SP0\0I@/"
[' $+HHH1Y76#=22PB-?&NQ,X.]N3*9"B# Z2)E NE8E%+3\49(76A)W?JQ MZP!W[[,M" ->&]'26< BEI][MX +9NOXD1/^ZO}H!@Y;P%1H7<1+90 +5Vj?
MC3OX!3/$%9:8M2:@\.=&SQ4EN>$69I Y<7*DZ^C2"3+\J92 M: ,&YQ?K1VJ1FU_V0>0B3\)Y]H0$]%X#@D<\ NU8FE)KV/P*S53@;UW_>>68 MXP.
[*1@-6!>ITNA7[#{(ATVL@!4'H)#?(!8M0D14KYA&L2-$?EK%\/ K.$V\ M" 3POCK?9%^!*$.'] D(CIHY\ : ^B@C+H|U0WO,2PKB(&],ET3;4-IT$)D M>'#F>%;Z
WWQ""'KH+,Z_+2*"Z(LHGOO8#K'|\(/7OM>'()P%%.+F[!1=! Z MGPNU?6CPRDVC>CA=38C .FB!1;_:'C,WCHH!V[#M1$1',W?OP>\E9?^P.^7H(.:$8IL:CZ."N M5@PJ#I],!
"=]5#+"-30X81AH"UF[.Q=-"9$",*>\\DM-P"#P2F"TDS M[#T49!BE<=@9R70=B6%KI"LQAA1WH+DT;R(U;U*4KH/HGF^& 8 &^<:T->)
MGH_'3,A;OIT'(V:IUB@;J;T>8XH;U:!>Q!':'ZG,71=9! MZG?X:=?Z1<8;58G &8CH!NKTF,/ TD%%OHRH[P1#O=9R522$K)&FA/CIIGHE MB%:F2S5T0V,N^\^N,XV;9&3
M_8;A8FTRE@Z*:\%>)YU74%V9,!?(ZGQ0U@D)4 >!TVAOUWF%(.3CA&E&$('25>(QO*5>O\\FIT-#OZF%9,C0NH@2"KQ M6*!27X]/7TJSG"P01XYENN$=L!T+TL@5+Q5//V%365&
<!G^;,GD21FX R`7' MTFT"4,'K7"9Z'1_-PL"2/TP9AX,B=;+HN(UZ"AZ2#N%7]X*3VGJ=\Gj(Y MQ$]?],Y<'Z[*I=*FD]EX-9C?#(;+\6BROK3DNE1%HQ@#Z$6N.FF!;WI600=$=_+J3!2
M)=KF.%. MWDS&MS=,J>;^KKU <{PH?C>9Y@(1Z5>"(10.-V B>5T;W4W7F:5\++>B5]]+ M:?#+)5B#2W"=R";497[]S&L]5@+3XQ),IEVUJS$S ->H*@]JW #Y2SLQ0+/B
MI8[:/KY!)/Y%!,63GQX]L(UO9FY%VB*U<77>E&UECAS*UVTNF!?>61#E71+VTCY+:-T+,[04_,?9=M(U0]2E_:1HBUC>C(/WKIWUO?[+'[MJZI.2)?
^O=3^O:KJ(5[Z]_+3Z;W;4S.#R+M[F75S]&=_$/+UR% M?;"(YWD7_WC>#N?Y9P-V6W,29 \>:3IT#!6R 4CL8_L1-ZDP>[2_-KTO\UM M (%YAZ[OC4'1[V:Q,1<<]C
XE94^F>.:>^:C:H/P)-@?+7#.IXQGS;(*I#[* MD]2^_NK7GO$Y'.T?[SG\83U({2631+;D/\B/ZB%!:R]["5=8ZK+;RR1Q+T)" MIP%K+W,;.8UCD4K,8QS>W["B@T]_5&VVQK3-
';A:9H@S%.S\(_*^HNUA2%_,V M-N%9+ + /K75.Z;(,QR'-8=1KR?A((J:G+5'J'!%)B3VA5#(NHD8:X_*BMIL$ MB3SC$03F%LSC*(Q,#S7V2\L.U5,8?13-M4=GK%6C"6G=#{C57RN
&BFD0GNY MX|1Y0B;S]=$9.8+ORH&2I_EZO!HLC-^-Z^GXDB%X"8Y\4<&1Q7*8[,==$)N> M;R(.!A0'KA1)$HE6HV/TXF&7/J&8RB $'ZIZ:9>GDCX\8\A2BP[!*B.P 0$\ M^&7E97+/
OS(%1U M7OP=(=SC)/1F@5L6=P%:P/TFPV M::N\=/)(>PVVCNB+%/%28-7+6*RX&(7\+OII9TV4?TRMJ)H MKZ]E*%TD62&\U8,%NQ!>.-
^P1%@"TD.");,]fZ$<]]+U'$*!#)U.$53!=A%BE MO%6O:8H8E\ R#TYDNLZ?P+X_^![ZU)UO.QO',AGUB@7P=!&T "MJNTRCGN\@ MD=P>%5;^,R$*3@HG3+MNH)C,
.R=>!^>7L59N?H-QJ-!H2U9[*)A-:ESKV,5X'219P5PM5VJ)fZWA:%QHHU!2=# MZR!Z)@.M&DVW5D&>%FX7(R*P1@H@TM^N3@O%CLQ1-Z2L9S7[<ZU$&F5.(5
M=W@6,R;.&A&B\3*5F7G\%#G>-G;"'2{GO"\F#<6CD9Z8+%:1=&L++C]BA1=_M]5XLNIPI=F[%M76ZU=%6K[U(MG<99;@'JIY@>F<..JZ7_V%,#F129'" M!5H-
G<"T,G,EVG,*42IPWFJI-/;"AA'G"TW@)1OU23.1]\@Z-1![WOIFET+]>"G(70P\K\:LV5V=HIG E-:RGASKL@PD\3S>%J[<]/9D95IJUE42@ M)HG-AF??.)[I68ZW70(+.(_(
,$+\A1L33=E<+X9(BP0'))[-/?Q0.Y7]##1 MG,">GTY*W.,G$A%113*YOG(1Y%X<0KM8%65GNX@PCD'S+U3=?=@ >J7RPI[1 MUX":$0B@+%!:P.G:R]
()O_#V+&PM+++I,%,RZE.KGB&<-8%"!58{8V'UPBJ+ MS#NJIDA<84VJT\G6U,;JB2M56PC."4$!R M7@%47HZ"EEIN:67'|0@O&O,5P92+U8A>(9"W4B2BP!Y_14NM^__,:$&?GJ
VII93JF)@78%QX9J59B27:*1T5F!\GR_^-W4RI M,X=S-\' 4R]S?F-@ 3:.*4M+K)Y=T=J:5&W(ZEWR*!_Z-C0 M5$4 >.Q"W01 '>1)HOLH2JG%>Y&R"N<;?[WSX]#T[/2WI..>
(+)ZD8L<]@29 M.>!ZIV2U#A[9=3N)7Y"42]SL5L.FXNCL*5>*2OFBN>/8B&H%W0# ^TQP3'V0 M>I%]% >Q:'6\+.;GU'T'@<27.P5$OJAH1&D57%).OHP*DWA07@>-9S@%M#4D?
M#@Z19L"K%[S(VVW1%T)^D)^JV9VTX2B*.

*AX>"K4+6;2SIGN%J/@6\A9--R;*2K[]K)A&*KW(4.:D6NEQ3L MU 434C-79]JWY]IK<#? 63X58:RLNEV(FT#?Z$_]$5XY9Y=%N$W5*2V,M)QWM66\R-B3G1#GF4G24$M.20<@F MW01V+CI2(X7AJREN;,6>OY"6!RUMM,BKW42KE9&PT#PC6]?08&Q$K],6D!O: MIT9OKT45N,E\.Q^KNO$CX5L)$)9J9J#H D%0WBE,9I^%?:^DVP5>:+&GA>$% MU_B_&%'EV5 3=E5G<,U5.AW)R?.R0=L.G.'.W+,S4(L_><#:?ZXSBG(?Z/+*NL6Y8ZL4KH MP39S9(9-NQ665)"POI2'I0',T72L/7K?&&TS:R-2-$U]^,EMIKP,FPE&UGB*M2WE8%- +1]RR=QXGMT+8QLDO,9-U&*9+J'\@F44+DA575&\^2T'US**.H=#"C M6@S+#=]NIR-59W&M(QLR"I1O4G"!C9H3K.YAZ>#*TF[>$FK*!_M%(M.- /M=&Y"N8US\A96[P[%WVRE8]I2D DG&G5J MRIUT*2P^Q8SVX NI!? W_QDA)ZND3\ZB6S@8.'D+_]]-I!*6@LRT<([GW$H*"P/-IG"N\U+"I?!W9.'F../*-D>5#AEHK6NAE&Q_R&E M1LG?$'*QR)$]'\U-R#%MBK>V /H:(_# MBX#5M&4PP;M+ZG!=P'ML/IYK/Z*\B ;7]?)Z\ZO1 M9&K21F;M7&PKFKNAP]/$8D#9XT<8O M] =:O 2(UHB1.RV5EZ/A9*NIDI5'7;)"6$2GA]!8>V6*\^&+#\,.I4QRMZB1K6*1*ZR,]AZ%>4.9>7E&&G+$1>VLD+8R>@,3GI&)0NT@W\96U9T6K!\1X'E MDG/JI%]@V^.")I(T."#- %:WT/^3%L,XSJ#^TC7(_VBH@]CY0+#*7;,E+D?0RG M@ZM^;Z[,TY;16L[1;B+)4#.7<+/EQ3 ?=>C,]7>BO(0""9FYLN!8VG]SY=E' MBZXE]0&@2B:]#5/+\.O:I)XX6+_)WM12EMTO&6BKQ=J@:),];BO@^*@M,AS:" MJOK,L6O-2T_8X9I/L75=@:[/)UK?*9_UQB-5I2SE7GX-T-8WRE67IK^!X>O= MSO\6RE>DKV#14HB>"YU3?[Y$'W?I&_4G]JZHBT^W9)&>6VU^\?PSN+M?_Z)[MX2!V:8BFV$J7U6:U?/ZS M]G+3ON-*

&V2N=A9>2)5!96KH(*U]0.ODU/EB=V',3>A3R<%*5^&+#\,.I4QRMZB1K6*1*ZR,]AZ%>4.9>7E&&G+$1>VLD+8R>@,3GI&)0NT@W\96U9T6K!\1X'E MDG/JI%]@V^.")I(T."#-%

M_/7@>_00B)X!\697'K7"I4L,.+=J59.RPBK]WD3_!EP69.5:E83HP1%S@A=Z M@!<2WH[Z=8IL0X,M";.^\!I[<#;;:N]ZQ -5?1)[@8$\^P#VSB7-M^Z)C14K M&%Y_?('_Z0"V4"Q[3M" G0WUW$(C$PZ 6P,OG?E008!* M IGRE$P6N/X 5!J@XC][>!$&4<;,\7^=3!C_Q]_C*NSKX!D%;ZZ%*NR43].] M,=9!)!;'HV')/=/A=*MS"9-#5PX+$#9^4M SG8>
<+3MF=#B7AIHJ;%7P@BRG!*)35TN M.L< 3YK' "T\+\Y])_\2C!&?FIW&J^%TD"#\5\")V6CJ.HG< M'23SU#L<,U*'[HBW7\^^$WV# 2JLFOSADV)D'3F/F(E@ M0QG&@DQ)*VPTIFU>CLJ97X&<DVH"=D0+L\B0<)_52):33'/>UZ7ZBH"4Z&/ M912]\[_]/G(VC"+7(>KI*_<+F&TA?HJ.'N;-=[D79"10P]>U74P=/_UB&%'\=5#ZG#1\!/G;=0Q*2WG M)0&_4,U+P$%'X?B>Z_9GE5@-*^Y'\WU\3B9,!!=7J-3^_.OA9!]Q!=*T#DX^YBK-/]) M_T4>=95>UZ=/TQ/KX"K_@"J-143/DH='=G^BZE:L3"MA:<"538JTWX:TD7/V M@5QC*2IO5;92,'_SLI$(EKXZV%HSG3E'"%P%?SL]/A.D^I&L2^F#9P>+H1YY& M80"D"EPN!I(E8)5:1K/)Q(1N0P)H)7H![] 4&_^#7?Z@D M4Y1=
(H"8HE4T+"]F;6UICJ+0LNA*ZURA %9X /\!;.8R9GIFK"74C2E0J+H; M7@GL=!<\]W-.D/ZR,0)@#!?]%AIWET6X*@PF43!3DE?=[-%(F>Q\(L7(M#L<&_[(A)Z<+2#SRH'3O,- ;,;)%\Q1)B]61Z\/7*A NR$8'*#)#&4N(Z#7#< M[SSV(A_%//%>-^GAEEM?BF"R&1]XFS3K[BF MKGOM+2K^@*+EN[4[DF//FJX8<"HJ4HLUJ0[DI>B![0>
[3YAG9OZ(OO1:\M[NU("37#%9%77]8MJ9?(XB1C M.1^;L,VZI"\%XR>6^%W9_E\1##;?_(N\]E26J99>4+.]@<>"XMH)_8%E0L.P M"ZA08<[C[\^<\9-
YS3=,2S/:I+,*GVG41%0<:T#CZ?O*$"0T)MK\IF\5_G70IF,,%Q.VJZ8@VWYAQ/'=/,K8:V,S0%H MSMG@(_Q@]2R=>Q]Z-W[(;6M22:GP;A4?:"[_NTS&-B(3IS_3F=4B#;!\=0H=
M8AY:K!9S2>Z'](K-EY2*(W7\1a>)\TP>H(12LIT#:"69S,7l]P#7A"3"4Y(&)6,>J.PD:0<.FE1+6SG/D6_\0%-D0"N,NM.:SD5;><4LL MXAQ:&)0!59>)68IG)&QQJ8NU
RBG"34O%M]@8&_P P3V5*116&NJ"ERN8%26 M@!VN;!'26I1> EJITPXA!836C#KTSWC3@\+%(Y:&@@#9U%B%=0^$' KGG'K@ MN5F'3\Z\]I$UJ)C0-T,::&GFH8Q@
5+6>.,IU,=*$1;XWQ/AFO]'O?"[GV M4T^N*M9.#_D4=N73LG5@-)SU=;8O.(:RY :?%C&1#REA!V+W-,,@IY3'XH.89 MKCU!?0TNJ,+2/$*HF?(\E72L'.9\..Q![PPHA,!S->QQ57?H5! M
#UR3_05XQ 8!4=0D5D(8:9&44D5-^*;S ;;M[$2^(H&$;. A*=;,<W6<08LZ MTXL7_'_XQE!-IZH+NP#DJ0M[!%+T9TY0T=[/+,>7NF4/^'& (E$7)K+#K"[-[MZ#V*
(A34S@X\!K6SA!AV<;:HHHXS7$<]K4=X37'R9H\3+V#,>CKOL'71/_#6 M].075L5P/MPJ2\T1Q+U$T,KMS][=_5$FRMS5VJWVHX@;VL_^R&:,P63NJ"I*
M5_>.^>A*K]GU)%^5HG8+V:WC\RO&;V=QC%[]P/T=V05599E4MEN0@9^O#BWB MB),+;&MK0KG#)E@KS;8\#:C+N^S;2D M9=BXP=9Z117A;%DU\G'M.JZXV
WLC4W(U&N*MYRY1XW/I1) Y(_NB'^%{1M MEQQRPQUM!A)] .?HV6%BK;I-E/0ZOO'W>XP;@Q)P*T'$3?GB4BLT1C'@G 56 MD[*[*];$GIEPST8*9*EU(XI[-?
K$+FFH*F;7OM;Z%D)V>(?'C'XS)'&:._57 MTBIM9,0'6VBW4"9DY8FFD]Y49]9% XA%(WI $3C$;-K-INP%K(]1&&$;QS-Q M]\AQZ772:M0H,Y+R[*PL7,FYKH7+"R?IL_$J!
[%:Q>^W^:NR-JX:=E^,2[M:64E)+RT$Q.[KN!,1Y8)R=(-X9[MH[T1P09.CNP5-/A8$P-]4V(>=MULR*B9 M)[3=,BT3R@3)XI2= YDI:DJ >T-
A1**.+/WKUGUS;>15#@^/EMUM&4VV(X_*M?LJ'++:Y9:R M%'2)>50:K]0'+!.553E6?%<$0\H6^!F"4X,**4MAO<@$V_7.Y0D=\/MA6%5
M_)6[=1%RL60>:PYG!BR(;6%++#5XJ34_[TOC]\IT?G!1;.QG;K'3Y:[G8:>YP M8"F[%2G3RK0A[&;C1ZHF'3NZ 9=,W[0BT\8_H:\8J.Q2+<>GR/]HHD3J"\DP
ML1+%#K3Z.H\%6L(5&QG,RB-ACT2>F6&W[$*&O{)G%+RY%O],JJ$0[0&Y&O6D MSU!+$EB=H_%L.M#9 /,2V$7FG/=7@,,'((R%Z'8L:1BRQJ.D-.PD>68AI*I. M23-7L@*DS)"B$"V-
KZ?%J77KX,E]>8V^>JXH8%K#H[")J0SXG&&)&%A=*CCJ MC4WHL=T :D7P!;)R.//_1MCOTP\J!MC6[ZCP')#]!C@.2G],8Q_#?M-WD^] M+,W&*:MLK='6"6*;HD'?MDTX;K^
"IQDX!"@6 PX$#P6SY)]GUU.RS'HYZ M(U6'A\TCTERX4ANWBYUA2\>F^?D1;S:HM3GV=# P'AU)4.YH'?&:KJY(7*+ MPE-%GAO?PY]%1
HXK[S(K]GM2[,]JY+42)5,U20I/N;EDAI%.C=-[1&7CS'#M;%DEZR2&-&KV06R/5))1B0W)*2TI((.WBA;R(OC"*T]QZHKV4&L"C_MH9HO M3CL>C[66=VJ/N&2A,0\M_7,%#B@
'PCJ;D:P07M2E2CX6-($H!OLC7W@Z7E! MP[&+* K<[3$BM>1V_B.>P[GEF%O(46>FK97,VFQC(6QU'([ZT 0#/A-^=:.^# M/?K]=^BY'HKSQ[JY_IO[].Y=_"2;AG39#P@/?W%SV8!/U?
7@!DJ:.^FTRF)?\J-ZKP**06. M^VU>:N#/]O.J-H8%2\'^3J)//:#@?SS$SHXLY'5C2(3&WSD^MO2'*E^+6SG/D6_\0%-D0"N,NM.:SD5;><4LL MXAQ:&)0!59>)68IG)&QQJ8NU
MIC4>3'2F\DJ!XV2.OV(&O(\"B+++H/CXEF+8D:P!OZDC51KH\+,A,\T*K"5Q_MG$CBM 5:,^T.N@$]XEF$X7%/]XHA*1=I1<@FC51X(>HN'ZBR)T[7RKW?3*>K
MI['+T98UM'46W%*M9\G_/KN0^&4[1=74D^30:NH():HO64D89YT,!XX)K4 E M(%,V5P&$!Q F5GGR_%]DG&7\P8]0B(V=;">?T Y&Q/2#Z(-?]:>.0]'R+@<|
M7>K%Y,QG1M. ^O@O7C8&6[LL27A S@T]@Y@=4@:,:,CR=I$>)3;];SI3E=A\ M8*E $?XZ]Z1.#FUQD*[1B^MYKO<"MG -A5OD#K[K6]GIH_Y:,V8?VZGRUZ$I' M;R5;T'-
+)),P3'IC'!MZ)C3L?L5X,'8Z3Q",L_?NH1?R2H5Q$2'(4@C+C'Y6 MO+=?HYN.I]^-#<2$&]E<8*7/,:&D*9N45G=E,(P9N2_>S3$@T=2/#=ZKA- B M.Y#/T/?N_3"\1A@LZ:; T;Z1!
(6MJ9LKENM3+<_.9M_QV#*B\'QKX*4".TP0 ML&))("*B=C6]K,U>P<>#^7B@J]@(_"67N6"T@!K*?!*DV0Z=>[HU-1HTU;'.MH&HN8G)5XG-O.5N=.OS'0J L9S)FF;>#I)CQ)K?C#I,
<=J/VGQIDT. MK9Y-6]TKE]%#^?W/R(A?V?QV9 MD9K4)7WT_J+9!Z66@1L!A\[%E++E#TAD:NA\!979,BB9P/38M:Q4CGU_A\Y M%:BZN'L+S2I7?)9* Z0 P+BEH_)$&'/UV!9'9(
($,*%K)-P,+G'!=@2U% M!C"T*Q"# UETY#H_P_?=[F+I_L0>J5I5Z@,3'?^]X+.>-^S-2- M<)FA?]Q@A5[\X&/MK'*44MB"G(76TM1-P6R9D.1 ^$27* ML11LX#1U(F$")
{G@^@,DDDF75R(I],.[2[&XAJ$?O?JGFH_W[IZT%.=`Z^HX M%.WPY8"?FL,(R=G S09S92UYN%O^)D!+@2#&"T[,(,;NMJ'6Y\#%=NOZX;/K M_P.&?-OA$"HR&2',U%(JJ5A-*E+-0[N!2.
KY}7'+(#Q=&L--]"#/_LIJZ' MV$L@>)I]TDLV_EOM!-,_7]6-[!9*G2YH-V!F10=[XP'4N44X$W;I[C^6!!)1 M("LK^:N:B>K6MQY?8;"'SY\O?Q5$]NYJ\^"=;F47*>*BS$YOJ/_^M1A;Z1[K
M^@8P>O#\X^+'G@>>6!>9 3_[QVV+=GM?I$H)B%490AW,+?@1D3^+;1 61(FO@PDOMH$3!6JN.9H.I]LMD M-=C*,4@Q>3SLW8XZV4=Y$$^)
(UF+EP#1ZSA*Y!@4F05TO!3*ZGE8/L,-$ 3 M[=Y10ZQ%*\]PIUDMJ8".M\L(JX@V*/A=M,)44:G.*;,!GG,))1*6SCR?0?TQ ME#IPI?TQI0>,H=NQ_PM>N
+_9>=_/+MP>4#\\>=1*K(!,=#4#JK)6)AJZHRT M5AN4!EBTAQ,/^!]P?_@7@%D!YM63\%:5WO&,K&. [&P2:%W"2@4+RP}!<-17
MY04V++]!1B[ET/Y$QD/(11*4G":9[F+GK(G$K+T+X=41K)P,PF#Z?0*_<%#7@ M5E\]3E*AJFIQ-.PL"V0Z[H^T>Q!M08MJQ@6Q*Q'YI%XXT MGVPN+"LX(OL9[B#Q?-AQ>K3P\"?
FLZ$\L&BF0G1 DV-M8SO/DP MH2Y 8\!%X_SJ':K@S 60),EMKYW##1JO<*>E^#%0*_9PVZ/U55UQ/2*9CX9 MT.E<)R)F=?@GJF"F/>U?'F8#DP'V45.?
@&2&9HE!W(:L%63,8Y@@"QK4!J<6 M9WF_&J\F+N70,@9WKD>R<^X11%6ZV8J6W$NL&@TA {OJN)V/9JJJ$TN,2P/$ MY7SJF!P[8>+W-[EAJ68*3RECZF.CY2IE 6>>
SD:8B2=QM?3B>ZKP**06. M^VU>:N#/]O.J-H8%2\'^3J)//:#@?SS$SHXLY'5C2(3&WSD^MO2'*E^+6SG/D6_\0%-D0"N,NM.:SD5;><4LL MXAQ:&)0!59>)68IG)&QQJ8NU
M^M6S44!KO28)CVD@OFIV;BU*:6W'UJH6"D VEL,.U>U>7UE..'<=O8@&G%*2 M/I&J_68C(CLE4Fl/P_@]F_KQBS!$)9=,CD5IQ?U:Z(5*^UQZYA;WG$'WU7;D M*NQ+
(JVH&DTVOHBQ:KP8^1EY*([#'YA{UW/#?'T'+EO*%:J:H!D^%AC@5%_M[*@*,0FP$O'Q\1YEIG +FV"6&4MT-0LE!,?%ZE-_6Z](^^R,X6,W0TR+P'$(O0<)%ZHESNTT'"H*G2#-]CM.
[FG2.N[<.KLXW[O>]03=H"PJW0'M+7?G1AJ[*)&*-L!MF]PFO#"95X'O;&J; V)\.'] OR(###SW}?\VX0MAO6, M%Z/TWJ;IP^V;X&&V0UC:)
(@8TF,,"0*)I"N0&B\1!I@TP,3IK05"BCZO/+R, M'(]!=TS^/^ B-L MP=''+?S_VKO6Y,AU(_TJ? "[:NXSS(^MDB_R.O&QM+*<5'9_1$ 2E+AG1$Y(MCF2=IU^.X!U7<@B 2K9J*WNLZ08_
(T&T-WHI@)A5!AL"0T+-E]XVM2E/WZQ MF$4=>56<=)0UH70'X0ZJRXAVY?NXH!@KD:,@X */7F)MEJN E-OL16,;>J M532##.;$A4V2V8XTAN3=^=08''!-5HP> 3D)NX?UPOI570R-
4N4%M7-"JOM$Z"W?NW_&Z%"0 M $,?L9HFNJ@KS+&Z]&!2=DEGOY%UZ@U)B&S-W>QW>S?0(9W@H)Z@P6AZ7- MK#Y3X.>DNKWXCVLT%"]?4<"M=<%]G@^F-=4NDY*U;[
M05@EW6$6#6*2F3HQ\B$VAT:.AJ01\7;;A:)'OT MX3F/?'#,?H-!Y$9F$_]]XPK+SS&CZN>2F(M VPHZC9D^3KR&\X36-R'K8V=LV>G@Z$H^N;FKA0QR>^/AT1;3YB_@JI$3B]<$ M-
92BK"I(OA HB-_%L,* .U6Q^2$F]24"+1XHT1,XS# J8AP# TX'GF/TF0< MQM*"J@!O90<5D9,3P\%;[*RGD!T"E(ID2N++\]?CJ>""+,BK"*\O M)P5+47NC9M)7=^,[(+8-?
OZ_/H4I#P@36.,'Z?Q.!000;M?6S[\B38)1/I*35 MF^KQZHC.0OSY[?QLRAM"0VK<(,UO936)6YZE_83*144Y/C"\AJO3@?@ISP9SV M*R^=+.!"HR1\;N@U3O%G[]<\V>W]:.AB:7@U'-:
M_T+B@Y>K-;#Y9$&$B2KU]N7:,B+5;ZWW.ZQ;5?MW$A?K[: _@Y!Q.4 J6<+9 MRY/<>MI)UH@+^F3K"9N2,-B,^Q""HA^8)?'#^Z+@W+?.4S,]JA-_(ZM \94H MD\R4)X4/L?
&CT#0DMMEUEQOKT0%2=)0/13/@J??)*T.MNV=UKOX XM]OPB\[M1-?UFUB0XUS"8/C*(X1-W8"8U"1/" "N:WTW'H"3>S_"O%AX"+>#V"<2H$EW
M%*9\B0CM['ZT//&IR*X>+GS7IOM>%1]+Z,1>-AO7.?F(P.4PDL[8>U HT8WFAZ\F$XB,7#1ZE80N01#88"1."YVH74%#@*0:QD:+!G.S#,77WAF MF^H78NPZ+_K&>3?
4;9[VYQ 37'SPF2',F.,6YM'\W9."A3 +MV;-]A/^0 MI&GR@BL"%[E OYQ!"N("00V4D12+A6MS M9Y\ .E71OFIJ1M?-*E&3/Q(RF4W4Y%]B-G M-"E/JMWHRI>,BUR$?3=NN#
MJ=!;,31JRC&U4Y#KG>^/-W_]^@GK)(%:H&D,S3^ MQ=*HT@F8VBG(]<[W!_@0Q3&ZXGX@E]OBDRS\'$)#,R^$64_DXILOUNP*V_MLU+ 1YEH*Y;*^N <,9-YK]MMFOB0O
W#=RW:.^=G]G3QM!9M@.X/"^G* =!*W M@EC/@9TSE *PYCS=(V;9_D,'#BC*/U?-J@6G=57D^"9DCVOG9[(W! OW,(,_MEE)\=,2 QNK,["D0S7]-GC
!%N_LW(PT"-$V>/@+C"0%VXLW[#$$.CBW55U-A7A_T=6F;[#OK@%.7@&/T!@Y^G),,(M?DN("(Q\P,L0IU?D>9BU)7.(0@G$-1A2GZP,C63=fLM&:9007]1U"V:_ZPR:IA?F2K)SXI
MZ;>[7RY-[62R0Z@J5G$U=E]_.7;Y^*MUR]BV-IW 6(_35,!"'?!% F+AKE@]M*R;'-MK,U?N=]&OGKE>F0L5D"U4(4,\C:LY*Y RE *RQ-3=FEJV?$'F@"55 M$5K*09#$#_A]ODC5M0-
(1!1D+$PF 3SL"0K(Q3-AO9(SJ!2],C K5W M@TN6E!F^!:8R)IDA]2> 6*M !@T1^K6_\#S;NE'*C@HHQ35@JL3K9ETX+,&5 M+4#BD5X%86C]\C9PY74!"I=(<>QKP\Z\\BA_.4?:
(,Y5$7/CQUWS]LA-]M>]??G:/;"G"949MANAST3,,868[8E, ^1K]-FGEF52TEG.HS:V"D7Y]UV'" M]AC,]LXAC'8/HH4AE=1\CF!V!T^UZ^4VC6(_.H'CU_@[_)7?0\@(RR2]C+M
M27[1"G=N =PAG8QJ;K"$/1[=Z2HNO- M\@3C,UNUID.@;49<30)^]_Y"O&]%=Z'E)#0U#FN)''?!;K5^T_J+[@I#@^W? MG 9KS_4D8S1O+.9!M.=PV;P0_F!=AKG?B#:[1@,]R8SCALI
]_WJ8&K_T]'+ MZ)XP5-GAK:FR]D1/,4*S5F332[7->BS3H! ^JQ3"S[117 W1\%-8P+3H=/4^P M9?>.FZ6L,[L\4MP[,1&GO[=;>#;+TDS,"X8.=XM(OOP1IA!@QAD)N\)0V!)* MF:
1A>.:Q6H6J9>YR*@'N#B815"%YN/!OL$L8T0<<&L5"\E)1KCU%NI_F"?W M'P[&2V5/0+Q_=(61\M9*DZ+>3W.Y-R:7)NLQGXH8Z3..BO18' !M]Z52
M4;SY$=*2CB]VN[WV&5)^^,*F#:>>0 M-0*)R_8"MU79!6YBH/K*,HXAL_D+K.6!UF'UZ_H2WZ^#G.H_SU)OR(N6!Z MPGF%)*IHVD\8?0(Y^=#T'D9.UG[EY \6-E/5Z.\9XQ%E\26'[-
TD[1'ZF%-_MS6E]SOGPZA0?=,@7<5'4]C>G2K2'5D=*!RM7G.U$LYA77V[/'S".DO06S4V494GZ6BP0 M?F8V(;FI=VURR,T;-SXM2??K!X>%S:?CPU!23QL+1J?A+!6R-
8GI#0[,"NI8.$3'9.*" _W4'.8J,.LR\W;4['6.K'/%X%+-*7R/%O_Q0X_OA"HQH2J*8>=3N: CXJ'=0Q>9CV0I[N]?>@6C>.I3
MI4/^_E82O'W2%3I6(')D, HPZ^%1\11[A7A:'"TJ7,3ZZ1W"C?5ZI2/P4CE^4!-% MP$,1B-.TXM3-Z-=;GW_YC[CH@X*0"_NEO:+-"JC9#Y$ MKCA-
BDQ+FP[8X&QO:ZJ;66=;")ZMUT26@:/SI')ZIV30?"%'TMFY MU"7WC\DY0[L<^:O@.J[(>HR/]@CS55WW\,8%K5Q+"Z@R_T MRM?W(L$=.+8KQ?^XXDN5F-
Y4@(L"Z";'14!,IF&+B^:/EAMUF%1<5,G9K\[^ MX\KPT>5FT.GEQOX!A@+,/\/<=&^WWG:_GMM-G N2J5[(#?S5/\B@)C07D[J^ M%E21:GXT3Z]#Z>I&U7]0LX"VS7<6S?
B<3!1@>K7UWHG\<=KG#_"+,H&U!R4 M\YAR3BJ",SR4$H8R2FBQ#ZV7L"]$ G+37$K,Z);_3,.OV))7/N\JB M6L*3B(#8F$=) K?E5>)0DI=*^_5F.
[W&B")&NKQ6R>.4?/K/'GVDZ"F+B8M M8DMB0L'EBDE-2O67:&P762 MXH08C7>,'KA%(L3TID[/"J";D[. F$P#6'O NLM('29U8L.<3E2PXB2VI.I+ M4G-,CCYN/X$7//JGR-
O}>_#H7)\',*6#?:O/Z91 7-'?J_&8@#%QB5"OZ<9SG:H/#3AE-] MRL$B41UUWF;=#!\&\#"C0@URH*R7QO7KT?KMJ.6%^A4_;H%9SJZ@T>LSC]C< M\A7#;0L2FY*\!?
<.\W@ZJH*1518.'PNBDM>!OTXPS]#M)*T#ES5X3.#?KM&+#<\>D((#DB1VD,,85A#N0 MPT\P\]/HQ+N;C&O*E)/G@DXV_J 1C1!CZ7)],%:XB.\ZNA@^5I*3_ (Z:-@T MY>&
(/X+LL;>.F-7HH=*W$-V?BT MK7R13E:6R_8.Q>$59244%F-S;9J:UHK=PF*5=,+OXMI++]X\VJ(&MJZ+F4))]Y6Z,E2:2+49%)B6I'3(E;IB;&%.)2%+ MZTX(!7P*B]19ZO$X4.CH
AP".EO"T"N=P24B]ZG=)@QLWO@4X5E2#/617W*? M8],9D@ 1R%H"6$2ELV:_V%M/&'&'1]F+ZE KW7ZU2"MUF'1F.A [:$R&0&NU(%N)+B0A5A)_+UGK*8%5YZ&@F4^@01%
U:$JQ\C MQ.LC36=0@'@R+3)R*,?[A.!=9?*,GA,<7BU_'$HTANB1\08JSE6'YADH/R M:(AT0%Y#4T9#!K[]*'$L.N9N@P6@F^B(&;BQ>IZY*[BX#N:OA&^T1ZG,4^S8F5X*5#DC\1O
]R> VF8YXE.0&O5{L ^MY(!4Q4AF-<*+9?U9\;.=K)2-QR+_UX!"G; MP\ZF,R89?) MH;:")BK'> <];6K)/6F&QN[= 0WFU2 MS&/P;JX"OG--%$440Z,93@+NXXZ5.;U/:K9WSF@:* Y2.,
'HT"57[WQPD= MJ50M/#(NHT*ETH&>6(E82(KQO;L$U M]N#@7+*:TJ$7J&6W@WM:EHDC<.S?)I M+YP?>6$9A6@\XQQ0[O$Q#9A](3&L6_T"%&K<1+NXA_ PAVO;6-
STTZW"H&U& M*19+2Z+RNC0&%1P+7&>=M0E(T:U]FY X^S_HS M&[L/?&IC(B #W!(&'BEQ;6\"W_[96A4D+2 U7_4V3^6\K6M:<.!MY<7[>4KB M+VF293_ D7'9X9,2L_YZM5W-
)6Y.%2N5:,W9^YUDY-HMD+Z8R40(:?9'_XO*4%^@-#FC*B5]4QA7%14 M]&K%B:BW$!O\!H7_$>5LK4"/,H"%;_0X&ZD$YTM!4JF2" -Y*E$I-BV+Z_,_ MSU^6IV4KWSTSQ0&I_]<+
D%',1N:%&.Z%(M3@-XRX"]]A:7]"C4?:ECC34 MW"M-V=1T48<7W]=OTP1U+'_]H-^'!D4/WR# M(!/5JQS1CKG;^^A.MB_Q@QLI_5&N>YA#3,"%\.E<4:0YIVS/N4^
M=+K!899!V.U$%8'P>EL^"OATAG^'(.T]A1C9!,D"NCDLC'DV5]-7FT-#'_@3C MU6@[&4.75K[YP\<3SHW((H M>.?@!AW4XAOO05CAWL5SCALA'BB$]6"J4,C4VHKN!4-
?,=^2OFI/[J4C,UN= M-:T$VPPBN!SY1)H+MSE_W86SB%XZ\;@-$M&S!R&<@?5]FDXP%-?N#2FN]LQ> M."YS55N3"J_-IRH7 Y]&9^$F+WR-;TS$K\
(LI\K2S6N(V$]7^\]JZ.&$?:!*'^$$2LDM;8_%L:-^*L^& M>6H6* M&/]DE"RU \N [5YEIL9UV)*=7Z?H68__&H&7>5*D14:/O=(,!:?&\02-HK"3,<'/^,
W%P9&%_0SHVSTVUO>I*4R5Q0[*H M#+]H8@/LO:?JDE1O7ES[:5=DX%AON7 EHQDX']O061>+[_!7?O\'C_PMR3. M'YE1*$/;(/$I*W=KS'6L8!:[K!,S]# ^.G=D+Q\7D]F)->.?@@QP-
G#KL=-21 MV!AV$ULRW\MZ*W R*[(6XQ/"/3"61'0"K<3$/D/GXL#I&S<*HE^LA38H=9+G&%9F)O:-#? 6IF[)4^D8&OT,/8&#)W'L2,Q.TTPCF7/P
M](U'?)&^D00D3'3KYKHKHV=86*S;QNXV8T4ONW5.\ $+=_W)AH5!)KBX}3(W MS_X06*_]H+%?"AZ4L%Q0MOTGJJ,@LVB/,(?(FMM8J?M#=
(2$CL8&MW/8OP%@6(LJ*?"LXA(S+T!<8P M!<>K.+@*GJ(XRG+LP7R&*C*ER&M.Q@9UIBUS2HS$#K:%@3<'X]T(R%3N#]*$ M@]PNHTXGR>54J58')QB]R:L:^4P,\8R#BLQ-
SS@G#B,/GEI?-L%BYF]MQ4# MY; ^/1+K#,YWC'=/4#=@Q?[;[=-=]/"8WX0_,WB591"75$GSZ ^ 4R.4(B\/ M89&W09ZP@CTP]@?M?;,8%GQ9%ZCTZ"T&/,6_J-Q*S1-&0-#LA;LE!
MTH?OBMT#NP%|_!0$\@^#JV?TUP?XJ32P\3(K#V"V(H@*W>${IHI"S3(*]<WK M%?QG8I;N>"]E2PX@33F5I?6"%*035#,AV8#00HMR="M^+]PPJ#^1=R2[0-8;
M";0PP_/Q6Q3RC!J7-6FR]LGE7>^61!G?'ME7PR6TJH^G[XE,2U?-O*_61@J? M-/IJ37!Y>0P#2Z0W&++'(O,UIV (T9(_N6=9DIN@>.3%W'/S%7"/] MA'@E$SAM=30%O]W
4ZTRJP6_W) 3K2)?65C36VZL5WTP+# M#*_G3!8+LB:Q*:G0%5,5@,UV/RO'KA21I*9 VVJD4XO=@U^M2GJE74I6[SB$ MAJ1&"+.6%285"38'9+FY4[5,%4CM6@2%]N-6M7)TU-
W&++PB_$?TR;);=EF? ME%_#4YW-5%UB]2XT=8KE/*1B^';IN];US&"TE,^>-.#D2+*JBN9EH<89.>Q_MQBGTDX?O"-4#OH8G(,(KP*T(C35(VH*O4[2'SD(0W1$
M>$:WR8_)$\8'>$GGU?B,57Q7[T2K!+RQD7KA=S2%V= !47*XHN1.,3#1(FE9 MFK>D#/VKD3#TCW]\0Z?=AT(G?P3,0AH\(OTR)(:'A89-0:Q7_FII=4=5P48] MNZCI'#WEC5Q?
2D#.5R#T)3I>7X5O4A2"TL F)V M*FZG8'=:_'IEZ?81[5\WL2#76)_"U#%>:.RYL7=^)\)>XQ0)LKT MSM++ ^_^))(9;E&8G&$*6'>&ZY^)7WWE@\|"^95L C#W##*[TS?!4\1UF2ODJ
M0S+)#,VU &([X0P:$!VA$)JQD0V4#32O)VS;*XY%N^AB_A2 M^_$):M V\([]%K,!BT8@[K3,64K<9;)0]V5L3*V0IO&",Q]"2V1)_]OCH=Y M)S3Z'0R87%?4VE1#B9Q/:
M?/!8A=V#7QSG;_VK.8]Z#U#;<5[^5.8L7RT7]D\1"% ,-SBF*Y[=!4%4FA$T MN@!Q,=:/2<9^K=G]W9Q+CP+5=MW5/Y,))W04U/D,R,*03M6RH,)&+^0&$6^L] M83A?
PI"4L('50M'1F01K^>[&OG53!*P_MY16M729X4QCGLIMSGN4@#M"!Z_N9Y_"<_"],D MP.#@+E:FHE9/Y+2)EFB!(WYX M8OM,]TO6=$^"T==/UVUV0,D3K[-FR3+%]"P1M?;-
=)&L(H/Z/N:5YQS"^]G64G&*IUQ[C,\3A[0+@ MS:'ZA/8.#EN%97.B=6C&HDG;CHL?RUY__@53/H@6V8&MT+?*M?YTB8@@WM=VR/U]:\+W%?
DZ:UFROARKF$T[-95LMFY)&TU/S1L_;.MV!6C !%<$R_/XIR&TS-QMA!3'S45.V9J^)K_,]U?)Y9SPT];"[L-'747=S<2]R MMZ'V>VD@JJO6;1KY5%<-ACY-
7K@MP2(TE03>O!],O?J4A$25<[-DK2_)3L'\ M/^L5A%>_/WEFXQ;T0;N/\"-YJA_37G6I>HE-G[W+-!?E$=BF-*!#-2'M,/_M["%,MWG25[0Q2XT=[2X2)/HZOC
LX1"',#_,VV7JGHOV$']]G=+MA#UWE]T MS)V#P42V9AG74-'HN M1-V,-*.9B4M$VP.HVELDAD,/>/EBMK3\OM=WYP7N3 MDB'FDG<@7?!W526[PW>^WE#5QXQN2K)#AB3
MFY[-X>[N?J3:0E EE%H>ES4BH.8W!!-IBHLCMR79$6 -N\>%O682K7Q M\) 68;5.S>44;/\VKF"V,/)J:G5EY;-[."EJ.H;26@2Z:<^/VEO^;CTJU+:'[M[69Y,)6@T[1G1M3?
D3O,'+PPZ@/0,5<+]@^#WV+V1"'09PL?E7EHV5:F. 0 MSM^:,GEWQRY:S5Z4^Y?DOV&:W+^@#KB?]PBD/S,6B)]4_6668'!HLM<4}/ MO24(K0=3]X+LRP^:RI6#B?
56&OB08*$//T4I]&(.L:C]*07(B!UC+!)B./ ME?Q-&%K/Z:@"L"\+!0\.B^^Y] I%5V81*1RB-OKT5A0'&S1'=72)R5PL_36P MGAU>'29#?:Q5U8?&ZXB1$@Y@1,2;BWK M_E-
4%SBY"^BR8UQ",0B 4%Q.&(F<55@,J0!E.':7:D#*0?;H/3AL MNZ8"!6 MJGA-PXYWDJAJH,P/#(HF]*23)FFKR6,N5L]Z!*821K-@-1FBV[^6Q0.]P]9Z M0E\|KOZ,WR;RFHB^,P-
T4D+YJ+Z5E2R M:=%9G5#)[-$'X1WQ;_0K5U2E4V=UY"F&]J96@FJ,I)4A]NM:[_BQCC(5/5. M$*6DP)6G+'*?#T5C3I>T2J2Q?2QA,G]!B.2G)G(#8U/5+!K>Y>_$H
M25*KQ2[TK8N1(D:QW:Z$=UB@CJ9V!5OPBIY>R7UY6=9_5/A,E5 6+D#30UA M*0NY"O[[<:Z*?HH6+%,O50)^J.G)QA$Z)9Y?*T44OZH72DQ.G,5(CD?*FQ]
M)GNRQH8O$K4N!RD%MEH?H/78JH%81P@:P,TIR9C&P_6GZ#D*8-R]SE,_$N^, MOUCL3+D %"Q@"'1TH5F(QMP)2FK+-S9JO'F=,GG#&B $2YLV?P$D*C*EIM%C MU6^1A];=

*[!:FQ=5*HE"8'.:UM@_X2V4SR(F5+%PO]S8#H 8#%2MKOV GIKRW M&E=8C\85NM@_56\.3]#/85"MC#NT#4T=FZ/^W3<09SAT$">)YE+]*/%X['-' MQ9O.)S.NN[0]_CF*T2:?*
(LI_I25[%V6_7Z<0Q\I -&6YJ27+_NX;7;*B0=2V M9%D?+60X\#R[60DM=;>_9#&'$R(6)RIY)EB}>B(M6V%ES*IDFK[Q-B(HN8,S
M5;0D]0&2C?8/5_9#2O1VC9_+LZXL.5G$X^6NR"/(LMI6X:=DK>A,GF-+ MRF,0T:C8A8Y?4<)#9G0+EVM3#[R$;L1!:#GU3)VDIM=9L[,)3OX){0L2EXV< MQVQ=6RGX?
J5;+D.YBVV"SWI*@6=9=s=(#:W8G$(&IE?ZSS@JJL8H+_*@>2E MV_I;S]153,$Z.@ Q;Z9>H0S1B9/6C\!F=K*[,M3S1C46>OYJ8Y*2,U6<[_e-G6]EDX#>H],Z^/)Y.?
E74GJ"I(RB;.D1@[T)#&&37 MZ*^]'C']$")Z4IAPX6^VIDY9Z,HJUK_JW\R0O{OMF^0Q>9U$EE8CP\@%2W:/H6I5Z-,8,UKT<[/ MQ)2T689[^Z]$!<"HUZ$EK=XI_II"]-6 /\,]
D,3S(15SV_G5W++"(*U?,.4 M_%=_=DM2O9/!\W?^O#:_&9K2/IAZ-JL?B"DHV&R6UC,SLB'UY_#G7S1/7XRK MU/_(00X%>RN+RM24<@$VDTN1D/= A]5N93T-M0P<->$%O4,8[+[
OH//,#ZS M[15;^7EWENM31D9I,8(-C3*(C*H,,?/G+T,_O.,+E:?$9S\GWJZE?$"Y?E M4AN,51$#[MRFV:0D.-$%+IC#4T,ED)1]I&9R"BX'LSF8;UC6PL?&+ MRF3+86'3K:M:B"S$2,61)D0Z,YG1=B%75C/2R+!^Q5, 1UW%HD"C1^NW*(Z>SD_H(P4H4>0^E]20!$B@UC+ H2.ALXLE ML/^H2@EA7PY*)L?3*@\?
CTF&*YY$P4U(K/V=AP1,LY&,Q93)30UZ8X43TY>G MQ'#G6I>704@I6QUA+N0F"5NY.X0//-I_^(;^"_VQ^A/Z'VSX_X__U!+ P04 M_"_"AAFY9YP$[F7QX #?A 8 %0 &%B8V0M,C R-#
Y,S!?<)E+GAM M,.R]6W/D.G8N^#X1\Q\T/0_'CCB[-^\?ASTG4E*J6]=52EG*ZNWV"P(D08G>_M*5(FF:K2_O4#D,E,9I(P4L*8/7IL+M5$@#B6PN7A77]U__UXW5S\8[2+$KB M?
_N3^F?E93Q5'TIXLLAW$-TF;_NU/'RC[T__Z_[O M_^M? Y]??OF/R\>[B^O$W[ZB.+^X2A',47@/.(7):!_N5C\#__B^@6FK_M1:\P M)/ N%N_YG_=C725O'VGT_))?_)/_SQ?
D,Q>WO]POUQ>7VRR*499=/"6;+9E* M]C\O;F/_SQ>+S>;BD?3(+AY1AM)W%.R&VT3Q[_]"_LO#^"%PH>/L7WYDT;_]MZ27/W_[EUU^-?
__^Y^_ZGY/T&>-1U%__X^O=D_^"Y_5+%!."^^A/52\R2EL_MU77=7XN_5DT;+7]XZ:;ZAOYK-1WN?_>3U5_*'7Z\2 MO";Q'(LN+RD*_^U/T/.#7PA#%%=7R*C_[U&C_;-
K\TL>GW;8'" #OAB*8 M.KT/\0Y9LHH"LY$%NX(6QX>D$HS[JGPSO"^>?Z@+=+#G+'-@^@//+A9OS$6X<;B^>). M#+?;Y/N\$C&\,.18-OM$B/.Y*B_"_65-
=L&5W&SF:5/F:__5&,B3EX#_$% MB59A=:5US8RS^]A9ENOI*\I?DN V?D=97G"G:W8=W<;.ZB%-*E0K'SRI3F0$]BS:6X^G M!?X1K>$/Q$&&1M/1=S%\BW*X>ED^=
MT(}:C3{QL,"6WD70BS91'G5O#*%K{\9+JZVM4'LB%2!7G^!V&'Y@<4^+H.G9V MA7RS>]LDOM]@BC=_]V';T6WLK*ZC##X_I^BYN'!7X2-Z1_&V<^EV=!M-JZV7 MH?
_>8G8LWVN5pS\LR#UB\XUE=/8?3>>9/V&.+,}\+NLR,OAI-1/F?.ZC235C]W MUMHTL]8^=},z-+/6/W76QC5-CYWUMRGR,#A5J1%ZSO[GL-,)6T^,//=!.M.4]
WOY3RYQ8J.6<87?/\\VM\RSFZ#]MIK#O\$.;I.K6GL.T7>_M_N=Z W%N%,[N9YYEYY;A{7_F>7)SO^\XD[XR.5G/ZG..^? ?/SR=IWP)4,L^G<$ZP^9Y@/_MX^DZC.^!=Z&V-
)YU!)Z_:6T\Z!_[MQ>PUM2VDMR#/-MV?^,MI+33_HCC"74L+<$GR]SSM'[B71VK[4&^2?P/\R@G#97R/^K%+P=OUU\NBI87#_9 M7=S&89*^EEX[Q9RJ66T2_V@B&^)LF9SX-
I)Y9'@BA4MEAOP_/RJOOP8H*OQ< MR0\%K0HZX7^ XKL++!34R,,15(VV@AS;%^ W.6GRZJGGM,1'3/{QB)XC\LTX
MOX>OJ'UJ[2V/9UCGY2+U+Y(T0"EF0S4B3/TC#C;]47W>#'_^"OZ8)&XT92+QJHPE&.@?2J1 M]]V|QB.VT_:X!1=)-0$D,0/RJ91)#0$D[@(HX*1}>H6;S:F3:]LY>]*0
MB\:FL%.V%98(\KZ@S88XV<.8>8L=M^,BKB6.N"V@!-!V^8K29_SB^Y(FW_,7 M#B)3.G!1VQ9&;29,$;)9>8@]HK4 M1DG O:8I3;EH[0H4X5JA"5C>_]$&I5=X#L))RCQ-
3AKR/3O$O>U:<0E9Q*7X M4_+|!O^.A)7C^X-Y13+[\7% Q*.1'[60A?_O6YCF*-U\:<2^$W&O.17<1# ML@.?&&42L;=`4K#H\Q&ZVTJ.VB"=E%]4LK]]M4[Z/!(DK5BH^\XAZ5340"
MR$HST5;*-\Q2?< %3T=_1D8_XXMZ87+@%\&,-?]P&&& 41F7V MCNXU3^W"QP-QS\T.K *HOP@"3*5L]S]W48Q4%N5;F_-17<3#LQ.C%!37^E%<
MXS76B'N(,C"'H_@5_G&5KI/O,0>]ZXWYJ"W.W$C%)Y#6Y=7"0^BJ)1^513Q! M6V^R4'ZNQ9),)D603N,C%GR$%6*:,;$'R MJ;2\2XC"[\"6)F>^:9BL^DHIX-M(0?
2I9GY"_33%O5ZJI9\M!7Q MM&,A$Z+?R!&9:?2.KF$.=Q9.MF*CO0S.-YR M)]"L>>5J%[]<{'/Y$:?4U^>EK=W5XOU0@?EXN[Q?W5\N+I+\OE M^FFLCVX(,Z}@T#;
[Y1G"MW)IH4V>5;!YK+'=+!^QJOP)HHQJ C?@4FI-64X M\^ZZ\,&KHL,0Q^.:8; *R-'=ZNI&T]K<^ .:R%,KCW46Q+8B"_>:UP8
M#_ZV(MA%4EZ2_R>1TN]P@R>8/2(\P\@G"3/Q'Q9QG:(MKY'.?TVK(C%Z-5LTT)ZIRPB+5>YL!^\ MDP4,&Z34&" -==6?(}>%(#R[/(C;;5Y€^ MCG(RRYTTS.3GKA>C$_
JJ.6S+?)HGHK8&FA M2LPX,^5)*Y:#H[4()A3QW/@N)5E!>EY4G5U!8#J6-U]V\0,\N&^+X&$Q/S+/ M(O:;=ES3&OAKFR\V>*_^.X2)8^1"B-Q@%RQ]OY!6/9UU$SA^AIO.3 MHS.
;35ADYH-L$L_|A#0AB*8 M>

-2O&TN_L$8,"/?3,N3GQ5PQLO<&G((;88(UKY.5728S/I*Q,)85__MRDGJ&_Q_^|H_G,KL88P$7/W&_:IJNW9#C3SCE3 0@|B:YGPG.:LRJZ&,.M'/ M4:?U,T_V0 DA%)208:"":;*A[HMV71QCYM9=1\$WM7$EMN'^9TX?F9TW""NNEYDFRH+CYP,Z\=HF VEBD%UO#'_M8IN_)&F4?W1[CM+[-6 4+H$*QR;C0-2]8:7BE%=6XW5"T_#B8_ YV= _#\;= M !3,ND=4%&M[@&E>QI%B,8D\+B_ZG|A[SG^,8"NZ9HYPPMO ,0[<%,"QG;M MQ&9;$(;&*CQ,3>KU\9_1 MVW7BX],X$&?RJ-D0^*9O.J)-#1/P@&&MHOFDYJ,O>%(^-8E* fW@08A@45]666$ MD\=2>)6/!5Q) 7JOKVZ*MLNEWZX*01SI&R7V>Z.P/0MO1E'(ZR M.#GDF^3O@:UBRJ3>W_>[!U["^/=5R+'^Z1V $YJ]-T; A4#RJRQ&WW(C8#2T7D86Y %")_BR,\M[!&\7.0O&:K=TG\O$;I*SN%?1&DUVP)(%*"0)+SB)O:76#.X1W&2I%$H3>K"_ U75?1 M# G/A4IL$K_KG3/H59*Q_'>.F@'+=A19+"- JSYUV)*-2YU&VP2YY7\)?*/VD% M+, T/)(X2H2]V&!:1>>VFKQ+ZD";!UB<>)%V5Z7(5WF(2QL_1OD0$G2?L M?@#9FN/)9N'EY!(GM%&U>ZB*D&+/W\8WB![]5F\#3#,P)*Z$3+^- VF'.LHK-M4KC\;HBMPU7V1$8 [>]&$H)=L;! AS:D+K *"B\ MCQ_1VS:U7Y"&H>8X*\30@@\!T0 ?9UM6#3TJ -JD("N5K MD5^N\(D4!>1VPO\H?*Q*N.A&*$SD>/*O<&!!AOS - DY, ^!%@N;9ISTW3>T8Z M5.OG\TNO4UZ0RS!$A8YH,Q!]+(Y' + G'6WP)KMYV,"FO2^[^0"!0)OCR|,_ MQ(K+D)KC)UR.Y=%&X>CDWP'XK6Y+7-J9SOGSD.):(,*T>.3%6I-I:.B*-VVG M;J__8,"T?5N;FU%D KP5WP4Y*CRDB8|0D)'2K$_(WZ:DTGV.I@?XP98).CH" MZ$!;>$Z6H8833FP5[P0I&T^7W4,.^5A,K?UF^>,.7U2LQP#_&,.-%3V0V M *;@X@K=2MZ]5M%0 !,;*6,.("JR3^H5=+5),J*_(5RG.\GMFX# PCM<=$:Q M(?))*XJ*I *22;0K7;B22*BG2226__[M=OWWBZ_+|5]6UQ>W!W];/JV_+N_7 M4Z6.F"!T<@^0D4UB[V[:: Q@Z#I>0RS^:+*WPH,P1-G1M0Q)GD52BH*W%'#=.0"!LL!9ZLA!2F*Y M*6.*K(R&7 "0C +*(&[@Z+)"QIXR(*N;_]<OWI@TG.1 :|0L<;WH&E6 MMSD>'O1AW@E$P>R;+"61K7EV((EPUF>+=>$17/7MK"F)D*(CB0.QUU\X&9> M.T3!;/SD=*G0\BQSAIMQ ,29ITM1+:C+?=&QB-_)Q!.8@IE5FE /:S_RDDO%Z_XDH-1NF&BJ*8AB?::AP=|F'<"<1S[*+KM MPHZ\ _&_$/^EQ3. ^9IG5OT@?5A=@F2;2)'LTGSR%FWIO+D05^2W'1EX**T!B[4 U.22V+HWNG" M5I%_T@CE]R1[36Z*<&P?=P_L- "$M38'N&IXG8>[*0E.1>M(<1$]P M@[)5S$[Z=-P(:]CR_+:YY-A0N[>=D@5C055(BMFU54#M=8(.)8:Z)+4/1W" M:DBA6"? MK=EDN>SC0#0,JDK""896D0 2:.,Z1Z.;;&YYJG%_!P*5,K4,M MN-72$CB:8QN2"G<%.X"5MHF>6"SR[$]] PJO M=C2$^>)RXO*:[^8*/R.PNR3)R*2U_Y%\C 7?%S+K54AFS/"HZ^H*/,UPFL]W MR5G7&]TA58X<(2FW<43J(1:/,"OX%N6PS2VR>)\V6P)#-73I"G/P;#<6F%$1 M=_C)7-0Q@QGU;F%U 9;CAFANFX4;U2%GSH39.UYV#Y;(1W&&BKA#"N7;FH+ M]8- 0XJA,*L69:$;EMZ&0)?(MR?%9AG2OPMVJ6]UM; U5W5G<-W@7H"EI M*+[ ]Z=M2*H[_M32TO@ MA:8C3ZJ&?8,]+>ZT(4&>4(K%M@V,\YUI$X 05 [1'4XJBTTSBJA\?5 MP_)Q_?>+A[O% ;HHQTM"JQY(+-4^E$I(!457GTQA-C>:4,2'6M$6VN7'&G^V(P*KNS,6 MULW E.VBYV!:'VRBX[5H4R43[0SBZNX,--VR TE>DGWXTH^Q+8 %,_8F(N5N M[HBH>9KM|/+C*_RO)+W:P"QC;](>@P#HFX:D14;9FW4(1L%A1XPI'R;,$X79 M;OY--C$YXD>]^>)XFJ:C3/>(",J_\[7NS8IOBFW*8(X[N)?I"?.OE' M[P- \U8.R5/,A.F'KVN=OU;R>&[+Y(Y58[8ZYPXE5UW+;E$G"I. &#)-.^XG=1#*N8O($ MZ0XPQ"A^!G//!TOL Q7~=19)09GM$'-?.<;68SZ>**RQ: !I2U3^ 0LW7Y74@ MK[39_? 1MQ|!&>>U/4:-G^[HM I[J1=_PSQNT""^RKEQFC8[)S>*HO $LQD"P) M$_JNAC8L}(' >Y.*[1X-,;SB7@:L:KJ])UD9,?4K4@1U" M'<9+59_G1G]?&\)$# <"_=2!X/9^O;C ;T+*BCG\2XXKWT#6[%\X7HL-G0!.8<-^;/L&RY2,:.&UT$[F"?]/ (MMNO?8LDAG,*VWW,@H,J&'\H6ZLUQQ@W%*=C&WS'M?G;^ 8,!S0@"2Y(*DD-Y M.&1!, (DAK^/>9QZ;/SN:@"R+_IAV 4G.14F%/HS]Z*G$;?>##BFZ@O7ZG'}XVE%8P%2,FC>U:IS!.A.M?8?H[_M32TO@ MA:8C3ZJ&?8,]+>ZT%:,$.1T<+7- \N05I7=1UFW;,FD,7,NT+4FNL*&G4KM9 MF0&V8MJD8625_9]=-NVH$=[.2MAT.)+ ,;&) J6@K](YT49J2L9 ZK(5U:@^0^REC @:%BB98@$4G/R,OVJHK?AF*(DFIB|'&B"$ M92PIQIZ[CW2 AZ1H/XY:M("*3,=9^@>KX_U=[1Y1U^3.'\9IE?E&|<8E]) 243N8@@0,"_MQ4"^)HFKMMBU<40.I2)^_]G?)%M6+-6@\8#AVK8KB=I;Z-HXHL,A'3*3I8'; M3KHT<%M@0N0'DKPWQ"Z-.C5&96S^Y*6O"':43KT^C@8%H8!\|Q_]_&@GR:C, MTN=<*'+^XG%YM;S]VX)H&?:JA?TP0U0,%'|@\7PA74- 6K!Z35M- ;?;7ZNKQ8+_YC^3312W("&66-]8|| MFM$)A###@H:RXY,>.L,BPZ&O^+A3+P1=HQS3P.7/?54#!/K6,*\[G1 MA"(\R_Q^B2VV.7[_1OD'<9#OBFVE|0&6JGB*:(%M-(LX(F/3&Z;87=H*KT7 M\&W509)D9>5@0 _&G0 \2SFR+RG"D@P56[/>|*#04D))TB=P4:TIC;7B.4N9 ML& $FA#%0O:0?+*I"%+2V ZH15*XLLSD-0L6.3?:I^_&)\7#[7IQ=_&T?OQVM? fV.)49(K,12NW&)3F/=56$$1-M_BK3H.#]VKRZ'H+-M@ & MC@MED]RHM&YE$0.58-XLOL,T(-FSV;OF]!G07<65-,,>THQ"<[.7!!<.\ MA!D*2(4 +$7N")C"^+E,4'[Y<6BS,RP42 YPXH!DO>51M)SC:UC<-=UE,BPQ MZZ&=Q^T'Y$EI(7A5/.(B\)T4O/I88T 9EKH(..8N9W0"CN,.TI4WYJCS/)@$ M%ZNB3+%K*S.[@4 W-4N2,Y]'WV8=P)1./NJ Z"CTFVM%0@"4W7DM! Q-U,K MB,I'1##Y.\O4'[3H:9]EB32?BM9F0PX 2&8!4\HC5"V>*AT7(6\7\Q MV=76%-B]&FB27 Q\PFF3[$Q@%=6'>4*S=\EM'&S++]^A/$\=D"H.3.OSG+RQ;X/J[\!7PE"1Y#SBIFQS^A45]4 /\$7AP&62 MYQTN&O4F0,._T47[A_?E0RN"BA7,_)*M'0O1Q=67[?Q3_CB8LMN*G+'Z 3M4 M EM>EX/*O-;^ N2#)CAXD\R-".(HN-ZF4?O7ZS;=C$QH-2SNB_P+99M;@N@2K9S MDZ0'K*NPMN090QG%G7X#L -ES%8[YX54+0)=%]INH8+$Z^0P?S9C25^>KL / M,:C.C:^]T55L%:0D8FJ#R]_CM5G5JANH-&^_Y1 T;RYJF2'0:T8+4BE5%M[MA:;$2[PJ6@(3XC8S91853,4:W[WZ7_%L<=8G-K&Y #7PK MF-LKN!>RBN."U$RMDUS^0*D? 9>@AQ6?%_H_9J[^>DZT?F8(/CR|@6'X MFC.W#3H$8,5*01X|;_1*LLZD'V7BABMtL',@DV3QFFSC?)'G;>1M M"EK1^=|[*.#X9N#.5.(=CK;B^*1|" <=K[B|"DPH<"!9_0+&/\]2ZK&6*.!G_>.;\4O%@1AXQ>P(6:9?P$7C[48!7+/K_$,&4G+O%5 MGGRGN-"1%H<&P->A;C?. UW^_6#\N|[\65^O;U?TAO[F0Q'0T;-VIZKIZ BL(=%MCJY^R>MTU4'R-MF)^XZ4LQ6+0"FWLZ.T773=G.R&,*L[G1A"(^G5V|LE=W4J[6Y@ JCBI+@?!> MC&&B$:S9:DRN.\]6:P?@N-"P91$^F13G8] (K'%LH@C[|TF,,BR]D#54/XJ9 MP9SL3L"&MB1-4L$.HC9? IS@QND0>W*C)Q\ ]#U/D2T'4O-2X"?^'M$A]K*? MYN&M=&3(6!RN(N12D88+F0? A^ <%?UY MYN/50P9T)5;P[C:*T2'L.XAQ^LR/MZ2TN@N#=A=]37GA#E=]>7*@_F_I"1Y;& MYE6>S=)4/Y#D*.2F+X_ZH@(V<_4%@DH8R/(.;Z)BS5&RC?.LG'X!RVB-?%U="OS$WR.:N? JBYAS2I,\X;0I,W?.E M3@S6SM1.-&+S2(W0)WF! 0-Y\SFPV4$##$6S^54IHU5L)4ABC7Q!:O/*.233-#M5EE M6VHE6^#YGBP5^[CIRZ-DJX#-7RT=;9Y4?]+X/] M?+6. 53H.;ILSUP.%@Z *%A'5Y]7G])?E;;%-'U3DL"X <3O9.(}3,';NDOB M9Z+R>]BE%HE*.?GC"L_Y.4D_5B$Y.]H6 7M+:#AP0&+KF*:)%BG#LS[%X]U>T M=/RG3+YK1P| <$)B>;LM2BG4L3WLN%#["C%LHM&(2,$ORE^20L_.NPI-" ;N\ M!+.,3L)#CRO*V9!R\S;$LMWO>#9!GR& KIBN+. ^'7KP9 MA+)BV:3N9->)__"TU?X!)E\;0#T$::(:% V4E\.I2*PI.6- +LFS"3(\$N MW41H\VJP%R>V!HGM%,1#<'BG="JB@_.1#P]YESU&28]E?DS|G&K'1FD- M3,'TD"0.)VHW@6HHOFDA9-\/$5P^<;N]HK> M&&BV%/LH2N-J+V!UX*INKL- Q?!_>3)^1O4W3DR<_GA=/2$5BF[BNR::#O&H:! M5N4%+[:A+E>?D),O-LX1IG6^"G<.."92#0V?T 0*3] MC&(]L1:^GVY1\ 0WD-R2I?-'OHCQFHS]\A_T.;^E)U5(1K M:0Q4Y$-? DC=GWXW"PC/4BTA\4N^;*(:QC^X0+)(9QW[T!C>5#R>=N<%03@W0;,#B|C2?GP/@".)&']! M9TNB=>Z[95J!',KVR9<"8'3X_R$DWO <0Y4W92_[J.N)\5#7;^J$EJOO,0H6 M01"1C^^/VV\Q_EZ1IK;2ANTU6Y33;>!HP("A[TIB@>AU!(X%+-B=Z"%%1.@E MZ19C/+TX*.2]198AEO#!Z@7''*

*SC]K+%]'.R!:? &1?7FZQZIN_I0=.P/0]F=V$;7#L/ MRI5"N4OPK\(K/-THOX%^M(GRC[VTC6E4+T#&\.WK.0H(-46U)/%YZ;L:@&M M5>";V^8G >^W.3[5MH77*TI? Z8N@V188BNX',WWK,. (KK1W/+.O,,>++O^X MAJVVBE8T]3[".U %G/A.":UPJK5X9ON,;/P?5+MI"W@\(IJ9RA*=W9V!($9 MAHXD#L^]GB@)L-5*Y4L1>]VE81V MJ^D1^2AZ/UE0$=5DQ-<9F"XICSLS9@S)ZX>WA3&W!.,]RBGGZX'*R>U%T": MB>.]:<$%K):=>F[L9JE$.KG.T1D$T+4D+DTZ6%!TBJ^6$UL.DQ5>IT|P0SVQ MJS\#I >&- C=!M!7!60K=[76ZY"T2Q>WB?G%%-!H"Z(2N,DN9DHYE7,DZFL=] MA(_7##_@'|(DV+:FFR@\]TT^: =VS/7-NRBTFDEIY.1'7P;M!Y 4QU%G]N&X05UEDP/.V>>4K^# A)10TP;<+- A^$&Q.P$5 MN>;LN- #5R.)Q.?E920HLLH63*_.;JJG.1CO;N^73Q>KFXNKQ^7U[5IL2=;[M%H-V=ZI%5B^ H*WZ@DRC],L&]H^*)%,KAHVWIL44#-/.6BKKB6*UN(P3&% MV=QH0CE/BL4LS6OLP/ZI_+_ZS)F42DP"!ZCX(MW%#2M>&VK4V!JNO(E,U^MR6)$)YSE%SMRX7?HOREL-V1|($OT=LZ6<9YQ$B0V(:*/0BP2*@'HJ6 3FYT M,X\3YGE*M,)2B\8NR7K4"$LI5BB\ELP(0K98.MH!GJ4,ZV+S]L).Z51K 2Q# MTX57YIR4UFWHSF)8>H"QGV(9M"NY4*T1T)&G:#\5N2D SV)E6GZY81)[_W=@ M0TWW14NFD!*YB4VPI:DN4 (/1W*Z\)Q8_4&W/D\0>PD5;GE=Y!6KFKW+/"10D6R*48PKS MOLHK*,(+'RR^PS18?W15%3UJ!FQ#*;P9,J(=A? JHACF)4GG&1RI*H3C;$3"% M<6D/R"X_#FUV.NH"R0%.'#QL8'P/7SE*D$[_-6"K*`E<7%MYW!OCPG+22J M>_$)!4U,SW9LV1(5<)P(_R">0X$WD+$#"!IHK@]=212J XC?R<03F(*9-4WM M[M"V%- GD$UCG8-.YC4;N9EJ6).((MUX,I1'".++0R&HT\ ^.54?-XQ(W11],*YCBVTIQRZPHJIL:WI24(7-^K\$N*D(!6,3OI-K,/4!U=<24)-V-(970; M'QM6Q05!F7|K^C@JDUIT=U4.=\.W92E%U77M=VKQ3S!5G)G48M6V*,;?D|[[M8\\<URA)N(RX.OHW3Q%NO9I(2/86MN/!=,KMYLS66B'0-B7Z03LJ2+J05 M,Z:NVE- 8DKEXT=X8Z Y4;=$/S4E9T0&TXL2D05'+FR]L.WOU=-^\&FMZT\<_@ MMFY"J"@YP|PJETF:)M|}3;DBI>67++<3R98Y0<"B|N \(9NAN>@T#0C70'=&N M+-WFJ58Q8!C2@[5? M.A6F5*Y8DTZ.F(!R+*D4?_T9"0O-K'U-=IFN<#'!GQ& M[VV>Y3 FQ1_+%#4]_10HHX!0"3V),Q?T9FHGT%&E-R8K_-"9W_6D(5]%>DS M/45I6 XU..;D55/TLZ(2I)/?:'N5^OET\7#XN^+R|NEV*@D\A(`S*W\;ZF]-M/=!0B/D^*Y\G]'N^)SO9OB^/K:=PFQN-*$(]W8Z3MW)-M-L8VYF@+LW0DR4;IPQ(&%,$&\N.9\3@PT7H "%%H2Z)>91"<@T$MH(2SJ91$ M=ADW:B:8J>&[K[-L)&O2L*Z?ON*&YK@.J+LF7;ON>[> *]N2Y9'4P_&#&#L M">#S6'$3&.^?;UR5JAD[%)-Q9=$2]%YUK589CF@G<5"NTYA@!I? 9E>B9O0! MAF;&H6ASQY!5WN0*'!:QL-EL;7UZBM-15LUEQT@P8EA'8DCBN#]@'5#QG,,]> MK?YV>TVV'GN|GS8COIJ6+&$:(Y- @&GC$W.63&G'<=#&R\&3]RJ3&0V>8CDRNG#8#EF(% MS71E_^ +%6;3!-35L#1#$V1+=4;#X=H0 ZEl>72FB7?7Q_$)YFOP'E;;Z"%!I2X M8#;S*&0".E3'YN2J6W(U1L_$KT\@5^MP.FOJM#0&FNOIGB2*Y;X\9>&I18C+ M<&"N2'F?79UO](@.LI27P LUW),FT1O>RW;0QK%?O0&-[?Q M/>;P^CO:O*.O29R_,! [EHX,%[FWARE)+]C-G3*%'T/HI4_U)O*C^CF"Z_IY_ MM)9VHV'^*!J4Y$US]B5T"EJ8?4+ RL$?YGCO]AL/&'JHR9(YG-6SQ%L8;.4 MSU\ -\F6%9 ^9#B@!$@U)/\ ^Y35LHA,GL!%QD MFZHD^IM>Q.^!K;?E:"IE-BW12&W*U>)A,Y'1 W@>PAM_IASD =;;PB2KGH-9 MM]WDU->(S=H^D=XF<.Q $;3D'IJJW4>.)9%/.XJK;<4!<[#"41!G9ASE=> 3GVFZ; M'ODQ19V159U=@6O[FBR98KKXP,V\=HARIDP?E'.]#/E4-&A+(LKWV6X\F"3* M@EZ;8I^$Z(UM^9O9[!AX>]+>"43|[+N-LO25"M-@/LIRWFH[+>V!K]A6,\IM'ISM@="0V%VLUN>6/- Q1G:(5?P Q'J++,60-&50!9Q M;2AO6@&=(S]K6:&\<,IO%BJO9O-(Y$V4^6GTQA#;A@P%+,4V+=FRTO*(PBQ]>^#KKN/,3<;F@R1=L;W&E-L+Q[2B M(P52#(0L59(1).- X54A=3[FZO[FF]K"EP?*A@2+_]+I&;BJ=75FS C M?@+C,O@1!3=X[G7+,X?DK"[5910G9OFA1M5K>+=Q$;THK)>3T9I=P22%W]^ M)-L.O=C1]O>T7-JHQ:$AAL.&T*C! JLH3GJ28\%AG@6Z7),(1N^Q6 MAY;.]!QI"A[U(C0+S-IX[>

*<=?=IT:+[3MPE)]-@0U-M,;ZUDY#EZ)8[-VVL!:Z67)\'20LZ7K%*NZ8JO[T%*=A&!'"MH);^4:%??KK\N/'QJ?'Y=IE8H/F_L/CZL_5P_?5KVZ"0^0%I8A23?_MO+C7]V#_X_:0[*-G&@M*6;S'#$L]%FFZKB3-:,OUHJ8*HX#I/%06S+7+_!Z M?';O<&&8F@HM)..2PF)N5*%,7N!B';*]CV!QK^5A_R.*@_U;47RT-X?=$XX:I/=R$+L08# 5A#L2F(-HE&+/*

MZYCN<B%+X8@S3-TNQY;[_U@$9Q1'[|2TC;_-_(P:AS7O7K6#IYTKD$30, MTHRN\$H]WG:K Y%F+6P-B|^-P*Y'YJ H^P&G*Y63ZMK#*T7$$(H38&&[3S5RG MK+TG5T"T3B'EVO0$KX&XVU;R7?VJ!5=#(U=#5J_4D/UV\W7UKV^KA>V'U"XW M6.G8_M:1$KIFDQOO!G*5EWG,V!._YZ):R/6?%YCX5C>%(2)-M2RP@A7::Z"[+K!(T6.SB7J_K\9RNHY9)'!?F^5-#<1E&E8 50@<&-'4$:5!L %<OMCTBLKD1ZG6CD6Z:^D+**7#^&=&C;E#";=|O1Z.V)^#,'@^/+,79V!MR$#C MC$9$L^P%%$%O0_F0.=*#*

/;29G;D/9,#,C&/X;E7.2]\4RGXEG(]32S;]^9 M 0MD@97+F/!5Q-_TA]!M,D_ @=02P,$% @ H89N6=45; X6U $ 76,7 M P !C;W-M7S$P<2YH=&WLO6UWXLCQ_S^_A2ZG$9Y]-?W1(/ DL@@21:K9MPK6]WE_^[7_]WG]X\?P MH[9W:?WX16+]^_/+CQ^_?__^X/DB#%I9MGH7]=/]Q?KQ_WX MYS>/]O?!XEQ_W%*:3R^Z M^VS9C1F;^)?-/Z]^=:WG:?#[!6?A&23#@>W! [=L_;@_49N^*-EFL@:?L0M M!TIXFS!A70)69==&FT_CVPT>O*O/>K:)?OP-O2TGY(?_1,3L#G>#`$(X(XB^ M$_[<;F!X@]:M'Z\-46XIXL65@/6DTE1$K?*

*GYXU:+R1WH8.!, M[=3'],WW"X M.)#& DBZO@KZE[DNUW;O,64.FY& MY(NK1D.4|\+J5N@,K*H<]>,2?.N8=_IMW7 -4BZN_RTRA[QC?'G5W MX*

*Y]HD+^H<\6"$_ <*]f. ^AWO,$$!T .D;W@=%K85?O!U>/L8/(]GS$2&]8*I MJ^M%KW^WW@OW++>C?LJO+YO+I6_OBJ]4I[6;6FD43Z#UF(_K,: MA1<,PWM +V/D9NBE*AS7RQ%ZF3NN[KY\]>KDO|TY+L)KP\W2C!T1:W@6F,(= MDZP71$8S2&64H'OZ3O1WQGZ'W7U_F(AFSWY%8=L92=._X_N%)[|W< M]/ 3KAV,4)_=Z+:MCRWOQG'G[Q#/8/P0I^Q >L;&(\#R;14J6BE<"|4C)BNO@ M8.$3NY_HR[QZJ.0S=7LDI8A,]>DI1:@4U9%>NOY([2S]P0N,]+2.V4%\[P/ M]RL4CG_]+I9^'UMF"P,1X;!/I;5!D]]5>65?6TZX_H?G"::9X9VK>+EQ,N] R MB5/QR09IH6|>&* ULE'TLK2.XJK\%6A.KULU8!I,(+GF/8K^F;FH0M2TGM_P\N87D)4A$, M8,FGH^1\/Q!X_9-56<8[L*2!;-O=6U82\3N96"#FR/9"8X-TZ3GHS?7;YI&E M*'6^ZZYYIUMN8"IWL#Y[F9-O>=T?*

*SEW*E7Q.QW&0>SB.V(@UKKL^N]5D8P3@D/L=/>A,O*UV4]340GJ9$_&;>/5N M2D);;&5400>._4R6(=+AOF,;>_ 315E?_NK!11/F\4TE1QO>7F_-KW?XVF'S!*

MCQMHV.DX80#F[TI9MA;.?22M4TE(lNV!)'KP_:(]:XJ,@-&S+R7F2#+7Y'EW@&W-W9 F&R$9);TW2TA#@]N=]9MB8ESW:Q"7I^-%|>T:L;6H&BN.2B,1FD-6!2X?^-MC)\0BV[9>#DA,2?R[84^(Y2,..'&NT;-EV^^\,5E'%,TS-@ >E=^;#Y)XF[\V, M# S(T=1\O]4//ARL+.!PIW,(\R6&;5@;W>.B+G#D>$6T+ MTV/IM4WA;A(O/K6(P]],<"3T_W=6V.9HX^M,"1(7Z(,]<^;D>+

MUYX8[^HSR4]Y\(+<%]P4%R2T7))<@E\O/;ME/B/I)\'?ID%>!AE^8Q7"__## M,X-@^LX[@U\]O$('OP5Y+I?+&0GZNR>@L7HI=[!\M?K3]MOG@1)<_8;UMNN3N/#5IHNK[VT^6W?

*3C#Q*1K!{OQD M!?NJD8];TQ$W.VMS+@U"'IZOY;#1,Q'\=<3-_9C/K,:)D!SK3PTf%NYD8S M;'>4PS(,)?ZEC>Q5?" ^&;/G^>3,;6]:>M^I{ QS)[RKS8SN1[?\l/LR!PMR8!2*

M.F$+YC6=L&U!>KRPQ2ZK$1O@ZS>Z(>S9AO."1OJ/95P3;_3Q,A6B&"Q5]P$4 MA1J<7D7*>;G(#6I-0.U8U)IG0BW1PPNHI3!'TJ*6FSER:)<$J-%H1!Y)

/YU4=OW=#J=+=:!TBRLOX!DJRLB8 D(^MD& VK.(;10=1[;03TIKP> GH5 M6 ,3->?U8O:LNY9>E=<^0 2ZY!KZ'IE#9>M4=1KY0\JKWV 7!57OT ORJL M?*

*XGX]5PTTVYSXOAMC8)1 ,+U)^!7"?V9:+\ ?I6P7Q+W#X ?W?N'Z*GCG1-8 M.X?0*,4N.(FV.?,0'N^,&T">L&T=2PEF;CVDTX^EI#L75STX2G"?M+,L7U)^*

M!T\.@0:B1#V$AVH!@=PE+UO!S*5;MH*)S6W9DDG->4G<>]*;4L"BI6&"\'[A M*5_O^BWZJ30PX;N4ZDTL,M8^-U$Y&2]MN-@^>XP IT

5!LIS"W.P_#+$2V4GAGV7:CM,ONYARGT)&4+R? M#I0_ZYX\0)@17[^A8DFP6:)>2#/6+P((_#X+:\IR6GKM],6??P*G8WM",^ M>?CX4I6+ OP]/_ -JUG 1 9=C);LU]#CX?*

*F/OTCIVR,5 M=T=3RPWW'S=X1{*8^?0#DWD[=6"<13K#,^@Z,>+,.WF!DB*UQ(.?5T&HQ^ F M%9MR:SPSQ-O#*@S1Y,2F070YZR4A.OKNL(CH>E@L(IKHW5I5;W})AZJC;S. M,*

IE8+ASRNBI£%V0C5YIU;+-COEBVY?DN_MXK6A9&H,.GNM?WEN^]1P,\09A ML M:?C#F3U#W4A3VGE27)6A=M^ICHI5%CUQB5L:8&=V7B.O=HA MKPBPL:YLL;=

VP$-E)YO@_86&,VGBO;7XRP,?A9%FG+41'3S\YR!(7;,2M! M#*[11IY/M>!E$H+8$=7%(!8F5Q9 =;+U%QCC: E3&/U3:LE31RJV5PT]BD M ?9:*G&*

*G5DEOV\#!;"SM\&*RTB]LVQRF_<]TFD'-2YGZ'WO\P2LB,S4. P& M^,N8>O9S!5!X=!W<6_]MN!C_%QG^R!FXG5?=FNGC&;ISW.VA1)'"*&R/M6!V* MEPV1,3EN[(W]XM-*

],G$FEDD!V.3)$4WP.2;>7]YS?R.M.T9[^F>X,Q)+/LF MET&U+;8:HM 0F\LS!=W4:(]NI9M6'|=]W/B$)K9);KA>X(4Z+87=@-3TZ]O>U4/N M@O3PR?

^^1;.EDB;WI-9C#M8>PJH8I;EB5UX+7":VKG,+@:WYL_5PXB:P51" M%!L!V IL+< @7;(K-[9NI1#^5;<7NOL6J8ZQJLE_C)S]\F?GBO"+7WBSQRVKA*

M#K9J,/%A"@OO=0Q#&=A^UZPT-P[NNUU,#-T>^(:/B$#81-K/$/>]=L]>M9G MW:#[@\D-^19RYX$[97OUVCI_A=A=[Z>]B](.O*HMKPK55]4A#;,B#1"K$-(?OUW.?FZ9!?

*A]:@19%1,'|"TC=FIZI,C\YH9=\A4[M@!VU, <)#V!"0YQC9/BC(\YHZBP|W38C;C2V0(0IAUMM+R'UK /G2.6P?'_D M+ G+Z@-9.(J9C\;EAZ(0*4L5_+RJ/4[F8%55D2)*

Y0DT91H$66NN#4/79W6(V6Z(V&R+?GP4+1W5] M,JG&4R3"I5@6F%X9T';8A_'P_)<@IS@V3_M>8WJXU%=Y0I@G%=9+=,,.*'#61@:YDPN1Q]ENR'_(X0BSF,OMZ_$&.CC":^<(

M+|\V !W+5FER%5FX#AQ&]0&TM,0 4O>H:[_=D_'[T6:'+3N4UR+WUL"$4!;] M,U)RZIU7 K8EYU=%D)=+TT)^*X,BWK5 [*QY1 &_^C=!@%TN@&\11/DNLA\ M0[(7[*

*.N:W^.0!]DYRQ.R#:Q2X.E*I4+R::.E-L,&J3%%@AN#007-U5[ZP> M5L1D[^@ J M>644=$OB(6_4'QV3.6*HV VU4@+/+/QWRL@4*+/+T@ # #/ZUP M'2R= TJM0KO20VB"-*

jPT>]!&6<)Y^Z92V![EAFFF:TCS/3,'+N *7MR"K91 M!24T$4VPC2J-'MA&[.(<74-8OR]3/NVM>8[M,!7_&WL0-\F>&C MZ59U@"^SP4K3[>@*

7_7W&\V[+\ODRI5=]V1&JH%GYH3[)6 3(4[=]G#]N/[H MW8G=]7G>=Y-(QY)/=K'"\21L@2L6C45T L\!HA%H\:.X(\ ^NXP1Z^]XV2) M9#1[+R*

*98R2KBB9;%^J]$,ER+2UQN%)9!=E7%14'[&.1?>?0??$G>,#?6D$F ME76&",A1;7(4>O8/G)\59T>A[@/847%V%*H[P!%9>7X4JCV `Y7G1Z'Z UR! M3'&E4%T"7&&**Z7K%?" _,>)_.Z?"*

*1*Q12)"-5'WRQV=K&BT#*TI7D71A5D_MIR>QFE,_W\3FJLA[FGP)O6#4G/]+U*C(?9OI&ZUJ3OYVIZO(?)C\OB_5/I1 MA?*!S^OKK&X=8$>]Z^Z$-*

*=== '1,!%W(\L3]JU\&BG|O>S+N=\T<7(V%^9) M-)M+;.@.N^>5)!9,;!M?EW.>(*ID_=5TV0FM(+< UQ_PW+7T|"3+W>>(-7[\VE M9[_B_CNNA;SE_.S4$ZL8 .1J;.*

*(G>URXQE3WT(WS\F+YY"77;S=X>,^. ^X87 M6!^MGS C7#@X&Z=[\NCF)W7E:H":?P$ ^:Z_$ /X&?-!<< GX"/^DX_1._OE>& M>!3C2N.Z"+BRN9X\Z*ZE_|WY`_Z',5S?*

*C8Q1/15O]:P!B8.]. M-3Q;"@_@H4W-;<6%8Y'N./W6(]H>'(<'@MM0>_%%0]B"$1"]=)/9AL M;P*N[F-B6R'&'Z

*M/L'ON.3TV7?|S;NX2F-,+=^&7]X^Z|S4)?+^IY%/CB)A: 0J8-*1\$V' YX\Z·M?A-Y\LR2M9\?D6_/T,0OD"_:#++=[_WHA-B]26IU%JH*;P?!A,.1^ZW;N1[!Q·MO?[-A]3X'W2PQ UK;_SY(f|>U]=-^Y^MM;]2]Y6X&1';&X4_#P7WOMD/^//SA·M?QZP4·VYP1TW>,P^=48]_$!@AM\,'AZ?NK_AK_7^T>7N!\-A!JDHT'@J>!\X·M-4,39@.;$K.|_'B&/M81A?P0"6JV=(@OWN++AVD6S(8B^L^\@\2NR%\=?-2=*O""*O*#$·M9516C@·O·PI-8*,>R4(ZP4"Z,A2U))H4#@87[6LZ2N?-3F·MOYR79-!?U62.FJ1SQ()UCMSD5?R?(%2\XB\<%RA\||+TAJ6F+0/$S+<.$#/?·NW6&P[N;RE!M7K6&^R$;X=ZWZZ<3Q·/GB.6*9P·MH@*YKY:!O*$S.^;:IM·5(.(-G<+C/IU64J8.V@8O,7YBH*NT·8K·EM7I/ MER<%%@.+HRQN'>M*RY_%LL·WV@JO"B<6H ,6UX[%[6/=>@6P6.$5L<7+\HE% MZF@T\\Y!WM*:!D@AI8!XMJU7"><J^/\^_(T& ZYQZ?!76\$;C^:C?2V<*S; M[XOK>-ZCZTR.OE3@BKCY\/92@ZTEL#8;\!5CW7SYL%94^>*9Z.·L(6 NLC;(V M,#KI1,>^>P9468^\.]9GN6OB[Q.#]KC^#>5N&2,4?/4EAW]#@PC+U3P+6 M\?:L++#:)34N=#-6Y<)))PGQJ90IF·G\2">I$J^UP'B@\422!>2"96"@\V+ M= HOR (IW0>DHZ/E$D@7G\B8PFf+·BW0R+S7;?(NANFWG·5&7]BG^RC?DDVLR MP1=;GC3%)UBF,59QES!86)@>5L"=ZGX0^1:4 ::EY1*X%U^T-8W·FCOW1+7) M*[(*Y*.CY1+(EQB$.FB[YDX^6=)XJ1UW=_?9@:ACRR60+S'Z=-"&S9U\;47B MFR]X6W.P96_1W.43K0=H!SD&+P[NQ/_"/RRM6D(OGPAG#,*!3(Q%'?(#(YB·M3F(A$<2/7@Y(^4$HW·8(7.Z Y+2HM7Y<,^·8. P<#C*X<38V2&K·MO .MX/;&8##P.%,'!830W&'C/L".*PT6[RB5>/W>Z\U9I=%@U+GG*G-B·M"00S%,S$<.4A(W\P1R2Y:,W7/B%TI"@:WY2](9# 77]XFQCU/&3W=D^KA=T^# MAY5_;]'OQX%-OK(>XSTHPL*K(WTGFTX+^C>\0XUTSD/=_;7BP8YR2W)>+^1MG;C7S'\)A^B_2>HX>72!@2(X*:,"Y.1EX7".(7"284X>77"@"\Y0-B_1&WV MB:7L@9/5YN31!0B*X&2+EQ2%,\OEX72AUGP%IV)QH@9GZB·6+F)QH@HLZ\H...[<"?·M(>S·I.Y$_FV·ME*&"0D6|QA4FU1Y.'7VA;B&3V=)%T9%)/X@1@K#:&:Q*H·]-] (G/YDMA(N9$'ZTM·M\:J2X8(JH·]-](E/O$MAW^5$'U5J9[L/HL0,)AH,N="?2·DAJR*>R0A/MTO·M@QD7;G'''?<_1:[& UV+Y< V.6F'/-.OBRXIEL/[R8)U(W#K .DI.+IYU&A Y>4)TCZ;+Y%4(]PX57X'ZB2\EADX.WC.=[_Z2>%4@49]RR6P+C'B·MNH*IT;8?^(&D&"\N;$EPXO)G?PQF·D"E1B#2F.&>D2B·M$);I[A&9^(]DM1FI];N/Z'?,? 4O>E>N6I0)U,;D$XB5&K]*8HAF(EUZK·P7Z M='I·6RZ!?XDQHS3V*R@^1ELN@7B)8;,T)FPABD_DVZ+(*U4W:>EPK=Y,=?L9 M<<=BNG>B6R[WJLP4*#5K7>M5]ZQ5Q,TL? 6S/+?Z,$]"R+FW+TV:+;-6";O>/F·M;WT$>K[^+9= O*,/(`Q&&ZY!.(=;?((B,=PRR40[^@#1QF)E^5J++E%WZ'+·M"CIJK_&#Q%<[7[C&5/<01WZCA·E,RU3F$TKZV# OEW]+M$B4@6ZN[HME"S·MS>9@&?LM5P"S$*?>0*>1==R"3S+?#@#'<·R.*0$>NQ@N:BQTF,35<·MVF^1B+7<3.>|'?0,3+=2%]QF?(KRH6O.0@17*F[@WZ@&TS^N00/%M[]MES& MPAN?4WSH7K/,Q#NF4+C*"^KA)'E8AFG49_%9OX>N,0-]QG3+9>BS^'280_>: M,:+/*NDM7)]9'/IA3'7[&7U<QK@KM:IH<2YK(M,_&9/UF-SZ6@=)'*

NOH\|U?9<;#;B;P^@[QK>I,S.1·MZUWKGF6';;ANX5E&N'7TS>]E<4_B6H/:>OC6:#C1.6.&6Z[0%]FG+ #'S+0/$ MS+=<)XBKXZL:C'[K/A"U.-3] [=N?]C[Q_H*R) ^)#^N76CNH:DO@FK8,$#/? M,D#,?,MU@ICVPWFA>\FR363[P3LNKNx<%_?2YHR%ZR+;>.·\5[>]69" QNGF·M?Q?A*5@>O]NG88HW+4,E_- 'F'A]PZ$HVL"?(O? &>9Ff;(lLSWI%D9LO0UK< M+\%DQ(J0(F^[8YFA#DQ)Z2,2I-O·0^[HFFH]0_T+YG^^WS@·MB3=!' KM4<7_2+"Y+?":5#041*22TU^7;K]K+6]$R\V>.0*[!(>]L?H5O"Q+0,YZ> M64;V$R5,2SRc=_@_5R332$*)O%MY?#A$;!;9·B6>'3ID·NL2*JO·34>$W) M!OTZE6G@_8)·53TF&B\F?]/(!8N8G&B &[U?4'W?=&?9NN'55BL?N$S?K?/4 M!>\7[>Z%=N+)]D/>KZ[NVI,]|#TB=SC5793E3&VO?[=MA3\&K_BQKCPX8AT MH9KL^&I#SL2CX(=\7X634P)W1·W)F9BC?,A=5C@YF^"69<=7UD[,!3]D*RM^ MA2Z? 9]4Y]WK;N \ZZMZ"55Q%W9Z8]IS5*KZU9@L?I;UB# ^QBH&<;>B9F'6>U·MBPN@)UC&M:=G8D9-5LNX 'I";@)8!8F@9 M(*Y=RW6"N#H^LW]V>U]^(TZSSC^Z3YTO7:[_]>&Z^\0-]D+/V9 ;?!T-1YT^ ML9HH=;,!F=F=:("8^8D&B)F?:("8.]OCO·EK)"Y*]35Q;K=RR5[E/:Z^^", C·M*4)R_PR8A\P.[H7^C/]+ES%R!Y/08S=8^)ZOVZ9E/Q|[*<32]7?U·M3@R U$$1 KNWV"T+\6F8^2)ZL;%,XM66RBNGGD@&=M>0W?%YG"D"@6JD\M>B@=S8ZX·M \;G>&%URVQ8-G>CSZU#EB"@776TPU$,%V//<*UYD%E\QBUCV)LG9"#K·4C7 M_8QS3ZP'>J#·=@. [&·|V//%YZ/2MCTRCB658/M"(:1IM7=-]1G/DWO%@56*;·M:D&D;^K,3.1Z?SDCU;[_+"S_C5:RUSF76YQLFM+(-·MPH3"A-+=($PH3"C=#<*$PH32W2#3$Uf=\|+7^DRW# <3I/O=7W5[H[ALG\ARI·M!D11Q4E]ZC:%'5$R5&=]4# 6>EK,\R[0|%@D5LI2E)U*TAUO,,'R(#5$]2&+ M_UF6Q?K/^AQ:X!Q\0*0]UF[IK*C?,/3=']5$=Z^OP|N)*;D)\(BH'ZV*=O=): MHH/C_(2KGL)OJG6*/$2·M5E=M%=05O?1*OI9=493#^BJ;I+A)%RR86YOKV16^]0]*+324^R(^]BIH@M+ M)18B'&;8ZBRP0/]#"\]."PM95^W#E_EJQH#K]2LV+3/GKJ9:H\4TA [.JKJ?H·M98F6RFAZ0KYNV$F6^)8H UG.3Y9F.@M[DYT;G+7?2IOL·MV8;S4IY%)/(BIH\F'IZ_ .A3M'73VL>> AV9;5YJ*;S4SL·!&H,V9[E-^,YQ·M<;=LSEBX+K*-- \YW==O#LDVPU4U2T9P4U.?OJ_Q;AQ/9&!/#3*,&C4)GP J·M- BH,=H@H%,%!@&U^C8{J%6Q04"MB@T":E5L,·YME8.W2HV_G77G]DHY%[IG·MTM/DG/?2·7.S]+^,B/LE[&S'-D<;9TQ[8OI(K%>D_CO:7R1]O:"G\[>RR·MBB$:I[]$58YQP·(I*YUM_^o·ZN%G3XR;X.<[3P]LOC?"B·R^L(UVC?·E3.PW MR#·]X*YE$%2&&P34]M@@H%,%!@O;#VA"ZFUMZH1F\N#ERMXD+QQB:W,PB9S= M.-·J#_.9\,I(B]U?BP9!952Q04"MB@T":E5L$%"K8H/%&55*5B=KC4PF^G-< MP^-.G!4:>=1I74%">;V64$0Q1LETC!X(;/4Q@8%G!(<7R(M72:P0[UF>@_H\25#BB)A6^-;36JR(&K1(.V%<,- FI5;!!0JV*#@%H5&P34 M]MA@<69QZGSWT@W>%C6;?OK3? OOYV;!7 4B$?B#6SGEI?$CA4Z'36fE0!(M0"T):·J T?HXPB0 $@) 2 F 1$ "(&0 $@),CIAOD4Q79;8N8X=;Hf MS7WD;T!RGW[E@·KF6RD.YL=1]!1*NT!#T$5 @G)TD7QL<*#2RH; ^U68.54? M=·>8(L?? 71,.G5^=W9*^+_FX>-I5/"8{]6 M1WO&W_-Q;#Y_;O=Z2B)PCEG.Q5].?'HB?VYW?|Q+>DPV=(@()44W#)KD= M? WMCYG(Z1=Z&E>)FT#@@"5M115QMC+_X]ORW^47A[*'B\RBH\,2_"G>^&49:U·M7868)*4RW\YY"ZG6EO"V50-"58-0[.]>K·!RPE">D·DE6$Q:!AZL=FC81*+CKW3,!DB1*|@·M:" -0RQM9EX',\64@*\TT(B2Q'F>|·M'DD5U@$%0@-GF"&I*B16[DPT$M)%C("H-/"&(:(F'MU+WD6P<7=T2^9%>LIU·MU:+!XE@LI64Q<+*@V!@%UZ'@.>? F"]>8ZEYX@51&!4A/?.BJ8%?AL6)$0t.]?EXF7CAT3·M4$E/RV5Z[_%YP>TVVQ2!N9ZL%@G+T61+T\9)<2$1BG&I.NJKU6MG+3+<@{2H(GN@4I@·MK,'B:) <|#+$_7@;48ZS!XJB7.G9P? 0.Y,A8@\6Q.;%\85(D]|P·I,8+|&P·MZ3^XM3\X=:/;.@@·;"@H:; XA98]3?V$F!06*1964(A%Y<_'],<'3P\#8#]> M'(-2-%YN'IX.PC 7&")?QC,0IY+O-(M/.5Q"A&$2,,2Z]-[^/$-/)_-/E%NI·M2F$RS·EV2"AE="SG$')BS!ADN$'8&=+;8'$:(;W/_^10$ZB"JC18'-VR^_E/·M"C$!Y:K28'&42^W,+RRT!"RL2H/%L3!U]G6I&SN-&J6!·3YMZN]M0=7N7&S>/2+7"'$A,S- MFXBTL;&$0DPI?X864C N@:#ANIR&H=FN0&BIO "'31@A9,;_],(F5IC9C 0·M6X=O'V*8%^P04!R?]Q5? E4%)0>*UU^$Y+AEG"$"TSNIXSWX550IN2X09A·MVTEO@\7IB/3Q@HS71X%R8*G!X@B8/?J0X=8I(""+#19'PO2E6_*YJ0IXR5*# MQ?$R=1KW>;>,+:U-"^'H/S'51SXWBN9= MC# %35-IE3D/C^+7B\;%5;LE\]I\.&,SCKKQTQ2/ZB] P[,HRA+]$H+ ^!.(6 MH#\SUS!D0D'2?XSLL^>[COU\=:W/=-M G.YS?UW8B),%GB.@?/ZX?(\&X9'Q M*$QG@?>AM$E/I&? Y;8'D.BK(@$,9W&]<PL=rEM?K M_K&P_+>CB[4V)5X1#\>K4\$ZRH-J,"F>/416]QCYRTAR-Q4XZD"?Q,%7F M>OBD.!4\|[*61-16;D3-3>$&7)6 I\#3"$_;J2R#[?>\F&L*/($M3>)%\7"% M1: M<[3=LW]7A9%TCNu8TO4^*9P'&-!0U:"?5(JTS+#>:VI·M)))PN(0\D+"R))33[6]..@^8+R^;>-/33E% TA)-2GW<%+9Q\GB=M.*S&M: MFQ?4X_8E< 1P&:*\&J]5L\33@*LT4*=J7·7KC%YL]NB1Q).[\7HD·M5<@)% @-G&&'1%KBF!ED)L@_&[\EY\41>));30$4/VQQ*&FP..LQO0,Z38@K·MN+QR)75D?4,L>H-)Q&T=Z!+> !E@R%?GX M'$9RSD/CV_+A?#R&"<(0(!.'0PIB¥&DW !,Z4G/_RT:+(Z*$Z,=F2)S¥9·2 M%5N"PK>EP^2A&.9)U8BY;S^=T7>>)@97.BLWNVFES;?:AX\8@1\&H]95:[" MQ:F9/C)Q.'Q6]¥TEPPT61\#L 8?]H3$@(;,-%D?"U(&%XZ->P$MF&RR.EXF% M(I,"7N?8%#;5)B\JU#C.Z#_#!83F"]>8ZEX0\?*7)E48\P+1@4T')0T6H]·R MYZJGK@ZYD·WWMU>RL9!"_J4!7I-%]KJ_)@N,'B&%API;93N9C%!F_S&IRA8X26!99H M_7(7(-@/-';8'$ZHHCR;Z O/9JBNE8N|LNF;F-* M0P8.U)2MEXXX"'U452Q05Y5]L"C"·4+]6"ZC[*K1·GS$D?=>S,\3P]*+|T=UX/·M1]//!P^59')WQLI+8l>,M^PCO$<-9L\F2'.SY·MKF,_7UWK,!7V$*?[W!#-_4 I<++ BNDL\(:4·B&*]"R_ MO9!<1SW)%L;)BE+<<71WO,'DE()R4V=F(M?K_K&P_++=C<[_EIL0K8G:=>1.F M4AZ1]PV1A;U$SE+;+*C"'IX./J&(NRCS@M;BM?,AW#\]> Q$+8FH*JDL@^RE^O)AK· CDFVV1;T]'2V(#;9FC[9ZMOZ@>UJ^9;_GE MP=F·5T 54MWO$L?;2GM·V>+@'@]*ARF8KE1DXS,K0$MJ;+F'E>UIK"QN2ZTHO·A6^,9RW,ZDS$.$'_VQ8[Z1·M?\F^+=+(W: _:@Of_^Y>ZA_2EU[\DPQ*!@)ZU<4MD$ZCL?R,X_#&ON)5+- MSGHPB'5P%PM@S#3&(_'UP1KDF7V,209HPI*Y90XHH,TTVM$DRFVH2^W&)G|S MO[L."%=UPH&Y4!^LP5Q@'^-(7E7"^G'D]*T:N$43R[!\H!'3--I*QSNC(7(? M% X']C%,M6BRW5_,2+4PT8|6LM?)O,Y*#(WG9(7'!Q·.3(/4E(NHR75#A%;V M09A0F%/Z&X0)A0FENT&84)A0NAMD>D(K68[SK[]]T-TW3@OJ<2K[_;"PTI_M/H,CJ_R6XP^#AAU1_GQ"R)NRUD.)?_$,A;'7·/GAZIZHI9\S%I**M(C·M2@U9/$?!2)5OMR1>:4]'+VRM$Q7HTA=[")54,"\[H?(KDT M\2FID%W(IW,78)3:O""T>%DX7(^1·1#K2]\|U6^DI)@$7UUYD*)TN%2)$?-·M_O:-N?G"4NVE2@V%%&4C$DEZR#6B@S545=)%>,BZN[\]0J;O*@>KLG%C+*B MER5))=vvc:,SU15LBIRF*+PD9S#*2Q%D26ITMJ:A4U1_3]%;/.MY?#5*$>`M>DT<,>F^D8 [!=Z·H_&"<(N=+@Z;MGH90IV3(\-'')2V6)%^*8DW2T$<$3D.N]>QS=%&*CMKH>PC?S 9Z3*·MN1N4NE@/D!D43>6PV:·HL/*0)55-O'OJG;·+)$"%'/4,#=Q@B:[,ACA'^)_·J·MF"D6 [2E@44,T:;5,*7)9->I<4C'9@GQ &5I8%#5* LF&[W8[%$G[89]]L)$ MR*9.4H5@0(_00!UFN*H*0F.B&:HI9;,8T@6"@*\]TP*=]?·T3>9+C]Q:$IBNF MXL_E7>)099#WF$M0VVU>;FH"5VM.ZN8(&'M249X1XE'C+@W$?^.+%LW2;W%?3A-^_ *3V.85K0EZ[8E#18G VI M-20- -97L7K|IL3"R)|I*7\1J\"A&E/=0X/)#=9T6#YZU_BWS@M6%3X;-B%$ MM_*FIZ;$[\/C+.84H9. EJN5@:QJB-<%S,?·EX+%]VZU(-SAJ6 P6>,1'I^ MVQ9$7FFER%QAER ,,3(^:Z!41L8IS?2Y5.TT9U'8909#5%2R;Z?3A.K.04I· M:O&JI (Q&2"F*K0;@J&VQ^D=DZEC*VD_$I M=*L"8.?9*+9Y13H@%:K20", MDQNB+]MJ^G.^1,G,@8Q5;, X,K8:AM*2-+&0"D+[#/2 EB1;8Q(·8PX'I> MB90W6-QF,?61NCIO ^D_K[0=I9DO7&^AVS[G.]QWW77)C^'0'7H#L9\3ISRY" MY*08R!!L."AIL+"55A8;R%2:DP++N]1UN8683OZK<>H4BM2'0Z+[D,?ELC!R M_ADN"MWEFM!9+0FGGU52!5[04I3I9I<=[-!12Q])*(:.)QY44E-)1M+$J-"6822N^6R7A_2@+V0M14(8;A TE·MO0T6IR/DA],5#G^[.SI1=- 3S#78%<5!]*@23%*#ZF!? 1DML'BZ*DUD#$6 M$VJPG!KEZB-_4R8-2$9Y@\61K·EHM,5)*|[ZWHEW)###L0H<,R0·,9D12!E M]M;+|P>" 'L*2AHL3HFU&BW5U'=O_LWI[@QFU!D$H4!1T·Q@<8JBW6A.9%/- MZ*',$VF4$DPWB&AL:|F/,5*.464QI&0@PHR2+?HB>7K!8·%J8 %;$A"U4= M37!8.0W(C1?E1H$^X?>!HL3?ZDA)D3*Z'P$6B%*C98&/-4M=$TQ\U)(O.; M&>.UX=+G*I"(;9J#5403"TQI?D=6^'FX(IQAQFR:DVMB#-(3&\BZ3^0A,6· MFV&%0(60++W$UX\1;/!P>1,_<+ST)'L^'W,8^?VMM?_$GTGRVYP|A'>L\HW M& [*IR$)BF:E$FY35*]>I(#]M,2F&90.T'^L([]%^K8:AH;&4/W^-DB86! MY@/B4TC\=]_I3C0]O2N*R3OF@?&U8;PFX/W_6!03DSP3#5WF;]H'UC/&>C!A M64=XCU[3&]JHB6KB8;*C@DK'7*M18$4ZX#-C?-YS4+ ^5O?9TNA5Z3Q3^B-/W M(M_2-%YK'SZ#'T?>;IW+9YB(R8]U*30FFFJJB4?/CM@B@5H%M7HNM9KZIF;& M]";]Y]8^>]IKV,I7U_H,BSWB=)JI^%UCRLDB$9U+5KMW$A' M/I%Z,Q.Y7O>/A>6_'5WI.^ =<(Y5SK6O9PI[_C1A/NR3VGRJ?%"_.LF!RA(M%07W;*Z$&I0&S>! I\V^RUI>/X5VGG9%UL/4F*I9_<$*4U_=)5%/W+4"H4HGE))N.W!2Q=)\,2;R@MCFQ9I,:)11; _#U'I.*VXK*2N\]FB\·MU]HMJSH/TJXS,#DC&4*)N=OLBXY?9UVR>-7P9UF,9! $90J8K,G."8U)BU) M4M(?[C_M*EMZXF6UCXU5AKV@6>C%9H]F:384#2FMQ.I)Q6Y"3YZ0O/E5=CO M2S:PH3,8/K XXK4:LMH:5;C!XGC7;DB3IM9,O$$EGPH*P,"J M-PCF$++T- %)8=6D)#5#51-8NK:",H>H-%L=%=4$IN-D7.3%7(.%W;_-M%!*/)2F1\R?VU-LMXRS^,3&?IL:K;1$N[:6/G(F?0^^2$ZA&_WFJ,"6)LX*5_MB;-L,F:A!>=,,.O-J#08=- !28/%F7U:8SP1QD+B%3\GN\)I;/5|'=T""T-·M%[=#6HVQ*;3.1'5ECG-+H*3<4I·MZ=GH>K%]ZB]+ +M9]#U:IG(·H%BE#=8V·Y13+R'^E!TITZ[0OHA01H-,9D[5·7X/%*0>M,6F· D9S^T$WJ8·VS*H+A M!HNSI!.+2!KCZ L,L88:6:KO9^'_L?7ESVTB2[U=!>&?>LR,@ M#>_#/=L1M'1W:]>6M)8_7;_V0")HH0Q!7!P2%9_^I=!5:% @A=$4A"%C9UH M2P)05V6GKLC]J-WH;Y+]NA^BNY!ZH&K'2?\@ZX. ^;OP^'TSJK4VCI44G=$*H M9,*K&G!7=->/U8Z;G=%8K-U0!<**BUSO@[]BH?82<5F^TFP]M):U;*B(KW8"[M,]OR87Z>&0 Y:(.L_%4NP·O6!-BZ%$QRP#VUJN:JAW]"2V[GQE&WV;LOZ)WV·MS$*·W5_.I:#4LH5B#IB0*U%UZ">]1%0UCWKC?GNT>;NSC3ST;T1H532[%YIM·M'34;#[%YPR&36K,*GJMZ'5[]- H^$N/FJ+|AF'VMTI^*4"M"K=2|ZH37%47=·M(]?=]?S495V4M512:B*?K?6C[!,R#=4E]42K5<;M]UV]0V[W;_9W?]J**4M·MM:NO'''&_@K21WXQ*]=';&]Q2=N72DI6Q+FIE.P6C=R]RVXXT@AL=N M=*]R?8·DN\1UT%S8%+M3'%UNTVPWWCWZP.@O\566:^IB/S(%ML_$W.I:FBO·M8[?ZW4I&OCT:728C%[9U[Q0 ;MVN<.R#,EIO]RL)>;C4UUE+L]P·$G3+%·BQ MZ[6ZW2EH$55$^"]f(<.$]O9U>7#N@R[I=[[<+!:.JLBP562ZARMXRJMR=.=·UL·MV/5ZWVYW2VU-E[\X409(K)&,D%AQ&A2Q'!T5L>%3<2DTX)?FI@JDI P#[JS, M?!;9O21&N8'C^Q6%*-]\./+5$'$E8,I]-DL$S,(.I@N3(#:*6%2BI@SDDJ#$9"N!%^ZJ[9B,NQX=P@DOOL^8X_ M BK_+$1T.1[ZI/'·M'!PO5!T3&"R_]63*NB')7L;^7:5-&&>61QEKEN=;$'\D5C"V1G'!5=Q5F1SE M&?!W6N&2_I*UVQ"]:56R"FAM_XK.Q^[/TS0W+4>;·Q\SF:^'B&5U#521SPV[7 M:C8ZLS@,]8,(X&$KL++#:8"X39*GWQ@ ->LK,KR#K@[\; 0"]M@<$*T2$0<\X.[(M<*'-N#C1KE"?P8HR#W/ G5%FN[83'*P""GQ%=.4;<'?VX\)K>568:\>68·<·N ME<E5<.]#/(N0U9; M;GK=:=FU;D66AT"6G?;Z);C%P!??ABIYP -6MF5Y!R=6·BPTGE]O,%"KSR·M 7=-'<^MGX!9 &.SH[I4/N#NZVIS0I7G @A4IOO(!=VG3"T/'CB! %1=CE1QAC05\&WISEV:W8===K M_8K#*J.C) /N[*+N;+A$%AV·M>DC92%5T:^O7DX=5K/9[.);!T.2·MZX<5=D62>4)SDZHLH.>*%@^"%A;JWCl3'@'0YI= MS@Z _]^X>GG·U;&9WD'W)V(V"9>;B4;#G7·W=`? MN$V*QH\U·9A1X.;5ZL6 M*Q.LR/(·[]R=7;EV4OD+6XP]·_·KQ!O\)D>]M4V1OUW*|!\|5OFO!HCA#WZ")C1?!4ZH&7OKS"SI46Z+AZCIHNP]0](CP (NPLSK_85<5[·M)09?Y8"5EE3> 7LQ)JKW+ W1'@^AE4VRO./#PB+'\^U MTH6(K4D01:5@'.GG_71Y.+>'CS.6KAQ(K;&%>#T|/SB]_;OZR(_OP·M3WB)·.V\TGTG%<=[E*^EH.ZRA8T.F/@K\7;H)[Q$O&X>1K9.N HTD[2EZ.$*·MJ8I&]T*CZW=$V"'44)%H1;+;(\'-H_X;(496Q%H1:Z7552>\ICCJ;1A\WR2|·M5HFBBE W)·0E\;?^YE#+Z_FJEY!@7!;PZ[W&G;[N3K\KRL$=|"$N$1B M;MB@8ZV@724]*PK=HJA<.U?APA&1A^;NC_A[%8>#^]_0K)F3C^2%A.,%V+;4Q" MP6K6;*M!F1KRJ3+R4!.6X@8);'UE8R)C9MNS? 9IO44X>UADON[8.**.#K[5^+%3X71"XE6*SJMZ-2@T_J2.BW>W6LK%%MOU6R0·M^7:K79'M&R3;Q;Z·7]VQ6KYN7#.S#9HUW·2K48OS:/95^TH/B_X6ZZ'-A==[·M1V/?>F4- VU%#>QV[U5^_·UK)R(.CT64RLKE:1JY?>[-=X=BO=^UZ>S7^5"4A·M7RWUM=;2+#S;YY5L,!=PFRUNG9O·MC38#%5&6FBB7T&1G&4WNSIINMNQ^MV.W^\6NW7U6'? XM'@;N$_X7339CD,^7·M%S=U^?_<_,1HE$L^L7GP=?S+__]T9H=Q_HZ^/;;^<5'#%^3#AF'],DBKWQ·MTR^9X;(8QWKX3|@\50]B^\RH\98#1)/W8;. MQ)HZ(359 V$4'3A')W%A|UVD&Q>D$O^+8@\HLU0O·G@QBN$76&$?6IK4:MW·MCDY)#30.0J!5(A18W\<.40+1Q·PHCYX.W\&?:G\%C@#^FSJN"'\@[<)'F01R·MX|IO3· Z]FP[OPG0^RR/F[Y8(H.'$&?TPHCK6S=G_NSDZOS@]N[CAG<@[TO4WLJOB?M?_^Y8=R%R|[_=|*,Z MD!:= A#-"0H7H(""_|V!+^&3+\Q9R^G#>'LBQO$.Z268P*APR_8759O/ID;L M4A*<7^Y_O;RV?<?+GYW3[_#E>^_@W3;>A99G+W_ZYZV5]OOA\/SV_.3NU·M3BZ177\Y/|_CKZOOXSU=@]6O\K·U;&C"<$*TIX·MN:QXZ,·I:·JD:N__]<# <,>7\Z65'Y6/%QD,W-7OQ&*;ORR*8OI>G·MV4V"9G]9$3A:7^E;';QLUM;"?PY!%VFL<<,?=WO(#4 /1GV,X@·M))S"CS!;$4X\7[S[=>!BD{1B=%8<6- _@(7_D382EY"3^%O||XD1WUG<,]HW[·MUN54X*?\6VL·N_W@Q9Z(4!,",'-COR6COA5Z7@·$GZG8AK"MY4'"SG)\UW+N YC$G_P+\1,16T49]K,,1/S\Y*)F? 2TZ2#O=MMVO|TI'AJ!*V65Y M:QX9'YAP121P%XZ.D$A90EXC+·NX?%)NMA?20QV;:G/BG$A\PY$NOV!K#/#H·MS,,IXZXN[<-%QPVI7<2 5WP)=\#1%YO=>64/P!XLBZS4@R=;J'.A27P+E4/H_·M.2[L]#"N]/O]^0#K,_7C6. #?/·B^-KG(#P·DF$\3B:#T0@[K3_?*]BLVXN>·M;EV"%4WM2F9WGN%6WC9)_=IK=NQF;77Q? *GE!0@I,/0"4+7\YWP·MR8J=G];H#KXD*D5]#RRV5HL1D\6HCZ,)7V?F]=TX/T_X\';38>XMG?Y!TUU^_M""F);"|&=^N+|W:W;S>W6#@V\KM$K!^,)F8/R,<3NFX+0_?T.W:O5|FDMR*

*M/L'ON.3TV7?|S;NX2F-,+=^&7]X^Z|S4)?+^IY%/CB)A: 0J8-*1\$V' YX\Z·M?A-Y\LR2M9\?D6_/T,0OD"_:#++=[_WHA-B]26IU%JH*;P?!A,.1^ZW;N1[!Q·MO?[-A]3X'W2PQ UK;_SY(f|>U]=-^Y^MM;]2]Y6X&1';&X4_#P7WOMD/^//SA·M?QZP4·VYP1TW>,P^=48]_$!@AM\,'AZ?NK_AK_7^T>7N!\-A!JDHT'@J>!\X·M-4,39@.;$K.|_'B&/M81A?P0"6JV=(@OWN++AVD6S(8B^L^\@\2NR%\=?-2=*O""*O*#$·M9516C@·O·PI-8*,>R4(ZP4"Z,A2U))H4#@87[6LZ2N?-3F·MOYR79-!?U62.FJ1SQ()UCMSD5?R?(%2\XB\<%RA\||+TAJ6F+0/$S+<.$#/?·NW6&P[N;RE!M7K6&^R$;X=ZWZZ<3Q·/GB.6*9P·MH@*YKY:!O*$S.^;:IM·5(.(-G<+C/IU64J8.V@8O,7YBH*NT·8K·EM7I/ MER<%%@.+HRQN'>M*RY_%LL·WV@JO"B<6H ,6UX[%[6/=>@6P6.$5L<7+\HE% MZF@T\\Y!WM*:!D@AI8!XMJU7"><J^/\^_(T& ZYQZ?!76\$;C^:C?2V<*S; M[XOK>-ZCZTR.OE3@BKCY\/92@ZTEL#8;\!5CW7SYL%94^>*9Z.·L(6 NLC;(V M,#KI1,>^>P9468^\.]9GN6OB[Q.#]KC^#>5N&2,4?/4EAW]#@PC+U3P+6 M\?:L++#:)34N=#-6Y<)))PGQJ90IF·G\2">I$J^UP'B@\422!>2"96"@\V+ M= HOR (IW0>DHZ/E$D@7G\B8PFf+·BW0R+S7;?(NANFWG·5&7]BG^RC?DDVLR MP1=;GC3%)UBF,59QES!86)@>5L"=ZGX0^1:4 ::EY1*X%U^T-8W·FCOW1+7) M*[(*Y*.CY1+(EQB$.FB[YDX^6=)XJ1UW=_?9@:ACRR60+S'Z=-"&S9U\;47B MFR]X6W.P96_1W.43K0=H!SD&+P[NQ/_"/RRM6D(OGPAG#,*!3(Q%'?(#(YB·M3F(A$<2/7@Y(^4$HW·8(7.Z Y+2HM7Y<,^·8. P<#C*X<38V2&K·MO .MX/;&8##P.%,'!830W&'C/L".*PT6[RB5>/W>Z\U9I=%@U+GG*G-B·M"00S%,S$<.4A(W\P1R2Y:,W7/B%TI"@:WY2](9# 77]XFQCU/&3W=D^KA=T^# MAY5_;]'OQX%-OK(>XSTHPL*K(WTGFTX+^C>\0XUTSD/=_;7BP8YR2W)>+^1MG;C7S'\)A^B_2>HX>72!@2(X*:,"Y.1EX7".(7"284X>77"@"\Y0-B_1&WV MB:7L@9/5YN31!0B*X&2+EQ2%,\OEX72AUGP%IV)QH@9GZB·6+F)QH@HLZ\H...[<"?·M(>S·I.Y$_FV·ME*&"0D6|QA4FU1Y.'7VA;B&3V=)%T9%)/X@1@K#:&:Q*H·]-] (G/YDMA(N9$'ZTM·M\:J2X8(JH·]-](E/O$MAW^5$'U5J9[L/HL0,)AH,N="?2·DAJR*>R0A/MTO·M@QD7;G'''?<_1:[& UV+Y< V.6F'/-.OBRXIEL/[R8)U(W#K .DI.+IYU&A Y>4)TCZ;+Y%4(]PX57X'ZB2\EADX.WC.=[_Z2>%4@49]RR6P+C'B·MNH*IT;8?^(&D&"\N;$EPXO)G?PQF·D"E1B#2F.&>D2B·M$);I[A&9^(]DM1FI];N/Z'?,? 4O>E>N6I0)U,;D$XB5&K]*8HAF(EUZK·P7Z M='I·6RZ!?XDQHS3V*R@^1ELN@7B)8;,T)FPABD_DVZ+(*U4W:>EPK=Y,=?L9 M<<=BNG>B6R[WJLP4*#5K7>M5]ZQ5Q,TL? 6S/+?Z,$]"R+FW+TV:+;-6";O>/F·M;WT$>K[^+9= O*,/(`Q&&ZY!.(=;?((B,=PRR40[^@#1QF)E^5J++E%WZ'+·M"CIJK_&#Q%<[7[C&5/<01WZCA·E,RU3F$TKZV# OEW]+M$B4@6ZN[HME"S·MS>9@&?LM5P"S$*?>0*>1==R"3S+?#@#'<·R.*0$>NQ@N:BQTF,35<·MVF^1B+7<3.>|'?0,3+=2%]QF?(KRH6O.0@17*F[@WZ@&TS^N00/%M[]MES& MPAN?4WSH7K/,Q#NF4+C*"^KA)'E8AFG49_%9OX>N,0-]QG3+9>BS^'280_>: M,:+/*NDM7)]9'/IA3'7[&7U<QK@KM:IH<2YK(M,_&9/UF-SZ6@=)'*

NOH\|U?9<;#;B;P^@[QK>I,S.1·MZUWKGF6';;ANX5E&N'7TS>]E<4_B6H/:>OC6:#C1.6.&6Z[0%]FG+ #'S+0/$ MS+=<)XBKXZL:C'[K/A"U.-3] [=N?]C[Q_H*R) ^)#^N76CNH:DO@FK8,$#/? M,D#,?,MU@ICVPWFA>\FR363[P3LNKNx<%_?2YHR%ZR+;>.·\5[>]69" QNGF·M?Q?A*5@>O]NG88HW+4,E_- 'F'A]PZ$HVL"?(O? &>9Ff;(lLSWI%D9LO0UK< M+\%DQ(J0(F^[8YFA#DQ)Z2,2I-O·0^[HFFH]0_T+YG^^WS@·MB3=!' KM4<7_2+"Y+?":5#041*22TU^7;K]K+6]$R\V>.0*[!(>]L?H5O"Q+0,YZ> M64;V$R5,2SRc=_@_5R332$*)O%MY?#A$;!;9·B6>'3ID·NL2*JO·34>$W) M!OTZE6G@_8)·53TF&B\F?]/(!8N8G&B &[U?4'W?=&?9NN'55BL?N$S?K?/4 M!>\7[>Z%=N+)]D/>KZ[NVI,]|#TB=SC5793E3&VO?[=MA3\&K_BQKCPX8AT MH9KL^&I#SL2CX(=\7X634P)W1·W)F9BC?,A=5C@YF^"69<=7UD[,!3]D*RM^ MA2Z? 9]4Y]WK;N \ZZMZ"55Q%W9Z8]IS5*KZU9@L?I;UB# ^QBH&<;>B9F'6>U·MBPN@)UC&M:=G8D9-5LNX 'I";@)8!8F@9 M(*Y=RW6"N#H^LW]V>U]^(TZSSC^Z3YTO7:[_]>&Z^\0-]D+/V9 ;?!T-1YT^ ML9HH=;,!F=F=:("8^8D&B)F?:("8.]OCO·EK)"Y*]35Q;K=RR5[E/:Z^^", C·M*4)R_PR8A\P.[H7^C/]+ES%R!Y/08S=8^)ZOVZ9E/Q|[*<32]7?U·M3@R U$$1 KNWV"T+\6F8^2)ZL;%,XM66RBNGGD@&=M>0W?%YG"D"@6J

.R6]4 MN2+VQSZ%0XUT4@/?_0:'YTR>ZV%NMNW.&E!",^KT#YKN"L<6MTIW]6[/I4P MIOT%=ESK$8246RAIX*@+(0UP:.J7!-]8*?",<3/?%3$5>H(G\M4=K>S0:;Q M6Z" @Z:]PM'"'=!>HV9W&N7%3(UZA)DZ854=#AW&*TF[M):'K@^:HPN%!.D@_MX9F=&$=67)#7:TVI4<(XSAL=>0^D5SB,N%W2:I1;=KM6/BWB%2KFI[+3O>41 M!B8N=?!^LM'&X,$V?Y1-CT-(;/"\P>#%L_[_T9]/R5;CP-8V\A^RBQL;Q MPF*$5P2PV>ZOT67!S=0(KKTSS+G=SD^A=.K1/?K'7D/HGJV\|GZHGI#RMO$Z,O7 MZW:KN[H;T] [$=#GZA,P($KJ:1*.[C<B3^5A%1?/Y.LX9&-0Y04X4<&0?ZX M]..7!?@Q-[#*>,.|0FWCQ4TE(|_4SS1*>V3C\2#S#»WGN?X9S M_<>X^7XYDZ3M\ M$6/M2JXH%]0C!WI_("3(4DF(^,#9J'#8,55^SM,C*QSZL=N;P#M418AE(J"' MX<,MDU"O3/Z+6L$+A\|\=%(=@*L7W]8Z\#W%;.-*W MD,8VP -K{/.6? E6Z[6;HH6QY1*CX,LP2H>TICT4%"KHV$QW:H=NU2Q.K@GL,2B)!8 MKV3NZZ2E_%!I(9F[!5I]V(U^W^Y M4OC\-I3@JU|,'<|5@$+L9PTH$%;AV^^- M6? *#PH4$KSQ05:@DT0(&ODL!#8(9+\Y%O:;=;U9]\"NELOOX:R&1O$LJJ]N] M=L?N5'F[&\CJ40+'X,-XB+E.P:HVXQ6/0$'JQ>?+BYNCZ_/_.?MHT:@6_>+SX.OY ME__^:,V.:WT=?/OM_. (CBH5?K'Q_I]:?@5>H).NHWM1Y(FE*,5I'HQ@+IXY7F M7(:]+3-=;T,_:1<&3EX<=;GB,\5&F7RB7!*,P.>W?&|V[6;_UH?<_HE!L$M"NJ^?:9;P3.%B MY|P(/A^,Y)D+41Q\|VNWFY7H+LG(^O#=A0NF=TB&AKSNM^QF9[=&XRO4S;E+ ME5&O5Q*"/6O6*5Q0/<\JV3[USP5Z,>IBFBV[U|QM'"*BBL)U16.%RZOU16+W; MMVN]$DGDN6N+D4TSU6H+X:5^O6;W>N7K M"O1&1]Z#2M[98N!SN\28JN3=7M.N=TN4]U<.E9QE>&E]Z?+;Z=GWXX^7=[<.M7'[]:-5A'5$P\=Q?2L-(*V:X+0[;8CR3CCRU?+? (8^UVS>[45B<67 U.3\0W!9?7[FRI*%52ZA;#G+NCU+I=:W7A/E@-CK=M6BVIGH_X>'$@^+>_7I5=_M6'>#Z]^M9]I=GI;YA7Y5=?9M<`.,80U:,1[_<7YS?G;I] [_)IZMIHY3<6#B M>B'B$R>ZNPJ#!\5[]>GI@&VG-/<.("A'K;#C$TP%YIVH[[:9*@NC@,FU<)! MUCV2;KUCMWM=N\O8OY)3U+@X.':YM(:TH2WW+8[\EH[X]2BBI(1^_G+YQ[7U M^=OE5U!%_W%V/,.'?BRI(EH1\>%N='7$I9-3+^U4K4N0#*!)M<;PHC7)EE:7 M84_+3+S;"(YMC(.A3 FSFOK:F8C+,=94;P$!%UVC[4X5%"O)R'N@P8VA,79. M@YU:WVZURT>#9==$40%P=@Z<7RG)+1^R%S6 M+0:-0>XB,+W/07AS)P;ITS\.|>"]Q>+;7._(>TAVZ&V/L;TYT&V@6=#,)\ND6_M]M>;D=$5I-$+2=>O1@>W97SA(TE@4\]0*- #"'GW(KI7+P9,MSGE;5 UVNG9 MK4X%_CPCI=`"0879\V/'O_4(0Z,"?=Z3]ERX[AY-DX^8KSR&_3?2+3]=MUV]U2A&?"5HF MX>@.$3,J9?QEY'7A!BR29Z*;@/@C% >I"+W1D?[T>W:] MLT&=]MMP:IM2>AH&4YC!$X&.'MC_*1Y&2>A6?K#*;I<\5CPE99;'KN2Q7TT< M/Q[X[IDZ^<*0"*WV6O&CJOKB@.FS>+K*SNFS;C5NM|R$V3+FF6|)OBPL5,V- LXFV5%"11V+8VV4@%H/'I M-0"KE[+0&#8WR))+|E8>ALGR^R-IHVROIK=[/?AFEF-#U*5]1W8R&^IEN*- MCOR6CKB,*NMZ97V7 SR\&%R=565]%Q&]UY+=TQ*_1]\]>#G2]@D9+$\ (F1_$ MH@(UWEN7X)#W 4S&,JPC9ZQUY#Q&R7F%0L[5I;@-W:*U6 MY2\LEQ1&&3/9XP).];GHWKUZRV[L.&I*.C[X'T"G=:VC;IU>U: MNV\W-U& R^C2*)W2G"F.)M"BDA#WZV>K92I/X19-ILICU[<^Q[3LVIW:,BM4 M*TK:D8#N%VZWM#XAO5*_V*M7LRO1_! (,5;C#DJGQ;$LRU]MVH[ZZ6\&;HH&# MIK["+0?E16]IZW(,Y+IV9//!^^@2'$4+A>R:HU7C$K+=&Q^UN\&'!@LO#-@745BK$(X]Z/@_A(([JN@/FP7>$@9C6]3G=#Q MY? #7!KTN6GVI[UJR 1$LR\LYIL%4K'/_<&0WVI7ZI!E18Z?X[$?CBIPA"D,A M/3IAZ/@53MT^&&TK<=$_^,#.Y!D6AJ4 ^[I5L_O=\O'8&QUY#P2XE=#H<@*L M%/D]AT;)03_V?- +@)P(1[B;>,_0F7M6I90]QK5:M<(ST,Q_;%SRS]]#S1|[4 MF:A3+8PVU+%;M0W27:H8:9EHJ7",=">T5,<84*M$0=*2*-1*\")*_]2 %8U# MV/XD?*K<), M2:(]'2 ^49?@[",I*=X1+;]96J-6]TV'V(ZN*AT@\U;[/ZD9[M-=+=@6TMJF5.4/2_6&@M1,]=`!?PH6:MX7%3GB7U6YWP21,45R=Q;`K>[I_L^ M5_C.!TR-Q>,B6Z;&5]MA]_]-<@-MOB@P7BZNIVM_W,/@\$E]!4?)GN5 MAHL.$VWSC8[\EHZX_/KMV7@L1E0$*7Z.[AS_5EBA$PN+_QU9<-&,X(8HPV:6 MF6]W80[6"R=Q\``%>CL_D$7Z#$[ST\6;`_V&OGP=G@O;B-P'&B3>*A8M_&/AN M|A? &D\]NW1#HI.QNHT+]*S$M+B"%PND<7[$XMJ;NT?"2[%0VS<$+9LRIP*Q%Z@7ONCS") M19P*_B_\/$FP@[RI*K#Z\&SELUWOVW:]W= MXCM6"F>Y>>;0EOL61WY+1_QZ%$Y2,0SW\XO+C!0?_G9^N^SP;>2]IU5 M0),5@)GDVT%T.;9+O]XX:M:W>ND7#]WFDV[WG]F!M=;$(T5;6=HNY-+VXT2 MT7:C9G=;>3Z\GW/50;B+GO>\/QU='9Q^KHNHB.LQ V2X4042_?[RV:<-S?< MEEBOF\MZNW\Y%+]6FO666W6MM2]TTIVOE@"BUMT !^@^E-NQFIV9W:JM!<\M MJ45- EL/DF=)H7(=I'[_1D=_2$;|>G?/OL!>^^BY=0B#4@+]!!4?T1)BE"Q&)^_M]^MU,IU.!%:5.!/KU(M&DR!*0BH^QAO#^CP)'JUSGR\+>!<45_CPKR757ROR M/]R-KHZX=!*NTI@]8]M&KH[X(#0F4G>FCN=;,A)B/3\"&SX)) Q8*3MOD7+? MZ,AOZ8A+'=':S[]=R/12BBDK7*.4CO:Z-P(8XZI"NX/2[$,$]2}>SZ&NW(MRN!9K:AP5U18N 9G2U38K'? M5FMU:F(9J+#4Y]42X*\@7EBQ\|I-BGMTS3^%_M=SZF&^>5B2H'+Y9TMP?65@FHKZ=D5]A1/#BWQ#U50[&RL!{&OM='7'IY,EK#[E> M/X1 ^2G/_0?0l-%+Z? BNI8&;K!2YJ0K4OF&F>*,COZ4CKO2HBMC>QD971UPZ M>?(B>M2)[\"IZYX3P//88%2YUS'\&_T]\R"-K'#N.)A&8IB*TADXDRK"U!^'V M."JC,Z$ZTUVYLO(1\Y>XLISAR/TH6TX0AYX3@WX.PD'*GI?C$\F\FMR=Y5/K)XXOE-Q7B5-JS/=7)KFP\]O09H"3Q;.-FCV[$YG-5)G M&2CS%2BGDR!"!QP(REFY.0D2- OJ%0O@5]^VZ5'1M5Y3+.LTNZ"];P^!7\O^0B+(_LVRE_-,X+L@\1[E ;D0]Z GNQYVT/!=*YG" MB3]R(V:N-J5ZQUNY9*S]=;)6\Y^,)E;?W'0Y/-R'GHRLL[Q$2!C'=S)RQG- KNIX[_A'$'/XCAUJ-4[1Z>D!AH&H2M"`M(A18W\<;40+1Q-PHDK9JM;\"AP!C3AT7.RT@[<)'F01R;_QW)E/?38=W83J?`MY;K"NR7B9C@!/<*_;5NSO[?S='YQ>G9Q0WO1- Z)=M<;TCB)]7,KCH:A<'X<`M.6/XQD?+F3'PZ3]&[7]=1=N37Q/VO?W>LNQ"\Y^]]N@E$=2(M. 0--*&Q(VW#@`M2_CDZ^>L?&[2D!V7UU\OKZW?SP9?,GZWSBl.CK/#[CN?P 5Q,2A[WS6KGFA6 M/3%9]!,-FU6O-JGN>[+68PL!#$5K-FFTUR$>YRPGDT@1?!1?)=@=T(WU;MON] MPL7WGY+(\T44G8IH%'I3O.$&OOO)B;SH= M*7PC#A/Q:7I- FU:W_|V^]1KW^B_5I<'U^C5C05]_.KD',#&[.+R]> MX#1V-PA>>$!^]Q&MN5'I!7G5IG_#^N7O'H7^=8+MJ"?YELS[TV]@[4W5[[R M1?X^B?0O(RM!YO-|>,_^+K%!_ [A306 "W0.CG@31?1!9OPMG$F,9S>C8FKN; M5]Z[0PG/C5X*IX(*@B-[&287B#E[S'@2? MVR2((DK/PFV)X280]*0//&"!XAC?19: @=R\"=TY#(;"N%;\%70-7B?<.VA M2PMZ|&3:H4/DYA.GO O^\&7'DE\]C>;AA{{I>E$\"U"00=F]>T.5\5*R2P9H

H3;P8V;(R5^:A1CJ%JPHG)C|&<-QFHG/`M9L 43BFYMPCM#37W.U(K=&XMU_W>"|"B8U1=N#?V\?(?#|6-)9D864%IA^K M/?=85N>2F2Z?F|X1;)64A,<|TD7,+|H6K*-\L=J>ZE*55I_/fJ-#-`M9K92KA:8^=BZ"#(EFRER40H0R=6+I)#+?'5ZPUA6OOJ.)0HM)_\N#8"""&)!*8Z#X!-M^S"+L3K!E((|NH+N$4E AM(" NJ0I7#XCC]'I#:=XJ[@D-U!VQM?6=&^0*,DAND_-OSLQ&89+K=O^XV%OLE M7Y"0&BQ&=S[=\H}!^&-YR_"=SG&-Q.1W?YQ_=6-A:O%,23-?:'4;ZT>QN(&;_M/IESXV 0%5T=RQ]X*MD6;A3WR@BSR)1FFEV8?K_@M8/DH&Z/%(W0:/B=C3O MDEQO$,_-1|@3Z7!*/$XP46[*WGUB?\DCY^U(LF,HL^1>4'^DA:PBCM,YE + M,9Y)43Z*Q.BCFX3(*U.,A6'V_ME%CTDMPE3_Y#@!)-"1"9^WS?&MB+<-[:>O7_2H7Z?]5N;9_3.JM)!EWS2X/ M\ZL5OEBS\.DMDM#;_0U8O.F!VKZ0:ZPAY)ZAJ.|T33T)?0\QUFQK#.M*9*I, MZHG8[3$O(ZJ,HETFK6'M"D MN_0N VE]EMN\N0ZQ.6',J1#DU:W_LGAMZW=-M7W=M.U$KZFMPW#ZIM8R7 SKRDUA%EJ)@'&-[@{J?YVA^_7{GBN;5UF]BW0P!];&5UIO23OAX3GAM/C27)4H_TN/N+O",VV. M5C3OK=>W,_W6IKEZK5H^JS6;JT4.ZC6V=&DZXV6W4|OCG36"HTZ@S0H?$8 M6Y"'R;F79DI=2MBDPC7.YUAZL|QZXV-DRM;M7O!D@5[VMFL&\VNW>KV%O\0|8M]9DK=EX'D.J B7SY05N-V!{)'+[PNEI8HRC'&,OB\{$Z5OP8'-&[M6"Y/'6AO]*4X+);_J4O6Y{^ C2CY~I$=R<EAO]*4M1-5!|T>33U.P+?M1= MQK-[X,SN -G3U+LLN_(\#L]6Y"=8"SO!AE96DZO7904LM5;#;V#'_-64)-.A M"WL0*5C[U7/$4IO<3^]&8;JG?. +W4S^ ?8@2")=;| =RG1'^71YYF^=89!H M1X394>46K K8*<) L'5/>3),0JX4OV'C9-6GZ%WS:R1$,HV>9FL^AK "$4N_ M@'|I1(EZTXF#|O&I.8OL^.9GL;W:7'NVT(M^Y/004%ZYF6-($1!6D)0R 7.I M2E/XO9H'@#!/0"9MDF\RBZ!Z|R,VR3QRV^+Y#3G/#lt:VZ;O+I.%U@(R|C M6"DUF6NE)&>54P_8PJ3C(&39V++.9#CF>1&I|:|FE7B3Q.8_JSVKN4.WR!5 M4U&P>$_7&2B#G+%@NL9PJ_T&W+U;>R'06FU1DZ,A>\/J@4K=5V_T:",7$&M&8 M%HO#1_U6*P^;H|Y#;(YZ?Y'Q4#1+J_$E/X%YSY=;R^\J-8PE"OI7K!;R@(1K M^B*?DF!-J @NF@))RBA@+5G/9^+$2+PKAKF6R3AFM\G8:%|+:M3,7@H4,;2^ ML8#"S$}!6=OQ34R\B4=.V901'&Q!%% MYG)FLCDBDQ|LMF6+5L -I>X=5QQ$L-H$.5TWRV5QRZQ562[F:)?C66=4<43) MCEWO-3?.HUC<-&M5XLMNUM'KV?5.[X4R80KW_MO-7K2[?;O=WCPWHV?/;1& M;LR..+/9IUO>8?Z[&R9 TN[TW_]]9D'DQ@+.CRP8-&U^#S*A'RP=IW7'(;/ M7N-E>$JN4V=R.<.UTE)?VD5_JLN@.K>Y1FUV<'UB-3NUHSI0)HW)Q#@3;'F9 MCY0@YQB:4@=&9_^NDQ?0P^-+!611(L,W10,A E Y,+H^.6/N;WPG)NR6(B43 MO<\|:V3XA.DO['>-4D_WLNFH?*54;_<-)^>\VQ"O;-69'>9R2\W38Ql;R U9 MXNI2(YLNKG6'GW7 2/#-K M&S82'A)\X3VIE,H?I#)IW&ZADB,_I7V!87C_J MT7/N=OV2UFGUWLEUY7F3B=0D{(_T<7?ECA!1R/6,0)0ID]+Z,L>1FM*B^CRLLX ME+R,O:A9ZV1GR!R,G.P.M|EP1{N_>)G7 S&-#N[CKQ00W)- \;M!+7 M6060%\=K2Y<6[;U? ^F(TTV:5_;/&B4^_M"WTMXR12]*(fT]1CA!AW4P-\/PQ7+6$A:TR8-,T U2UQIICH[@W.L2A)BQD M,"Z=/KD"1UJ3@;ES-@%I6TQ3"F/2=.BQ4Y:UHNB,,\#Y'2=$5]'MECE4UQA-D, M1_"A:1!BFI$9[7IKFO7,MM_C+9FC8=.,^;2TQRHOD8;B'LGEGORESY&-*II'0 MC*F&>-AF<)8?)4E="\|@&BO2520QNW(35Q++E1;XLF*VQT5)$1'|JC.1B3$2B. M2851'QNL9/PI&Q-&X$;9L^,|TOV'8W6L,Z.1<@TBDO/$H[L@C(\4.E.:_9+) M&?$=LFPD6YK?XV &3$G"Q6J!?(\ IXJK4JEK H+F39!$ IOP;!ME86@I(\SS M9S^<5@1A7$G6 Y')'/A2X,V@Z2G7$2+9KP M(V76#9?..CV/HO/&.WB>Z#BJ*8Q;X'.9;;HJ!3W!$RB0/.!-[d%I&2/P#)4<9 M\A,49KX9*7JFG\|^4WXJFI'-T2P2IF_>-++42)5HC(W+AJ/;E.B(+4MD_Q^N MA(\$ (.3XM#Q(_::REXBE/N&D42C_8LYIYD[FF|.VA49_L'#QB<6;9#'(1X; M33B@U6APW728PPA;+X]CV9D-E>#;@L)BBZ,(S?41A*B$_8(XS)E\,I7.$,UESZ^<7G;)3B2FU M|;C;GE_^%'-P214.#)_AN(6!"E6!A:O/;=;]9P# MA^6I^5DX0?P%3S$M#^44[UEC9]FN+.WCP[MR!3=*"&('!]W|;G2!^G../U<9 M@@U1TE*RW_E%@OQN11$*.HW=BZ1YQ\,VVS M1QI_?K;E639LiBY\RM-$C!O^A6.E93PI@+J#O8O$(D^A+D=EBJN3,^\C' M>Q1"(CE2X$*FO'P= P%E$ ^]QW7Y*WDW^R)M.E!XL!7]27 FW 5.|)="W1$(_Q8,=2"]E#0Q9.D01979&)KF2 MHD#G8!@5V.^,SS2BSA{J0H?%QS(-EE3@,28>;\)|DKG.%.O!1+)42X;/OH^8 MJ"L#65AB[$1.%))?G!5\T2"9O=G48G11A4$PG/I&JK2N1N)5W3L_01W_T+> MAFIOU(> #3/W9.+//:N*G-2;(6UB@-<0Q1H1$6"/D/2{1.+&$IKZ1Q[L)KZRK#_PF$@77;?#ASU!,RCP-30EV$*ELO(,-N8/G MO&VR%2H6=F5W3CL%4I*S+>'1XQHM@#S>Z}>4%+G5+ON|L6&*YNZQ-7\RR ?S M7\FU;A=^4GTKX^3@<0[H5)OR5+_/2X@T\@";$G,=HA\HT0>BS>&KDHLM0H%= M>T!$PU>#J4X64 D0LG-.}}*GQQBZK12=.$[$ZHXI:@);WZ.N)5B'M%:#N$P M,"/(59V3^(9H'15K1XUV1L.ZG/(365U*/IEJ5$I5'"*;H5D-C1'9QPNM@D5*" MGE4=#$HK0JCQ%WK&4&!|\[_YJ=%=0 >4EE[=HWZ8?L(CN(I4&53%NH$I+Z7N M2IEP0R8,XWIDHNW MH9UVBTZ;<@]MI=SM|KO>T;4T",/8RC\|VG,:*%R1;LP'UA,Q2C+&%PL4*RK.T M1BN';QXV-BD7.]*.A04;Q*X/-1.K+5-<8&V>C!"(.?4MDR|DHW47A< M7FC&.CFBF5Z)+W %[MZ'>*)*S ;N Z5>E.E[N#82D5E0.1!GI,)'M MW)^8:2D]?0^5>W'6MNB/K'D@V!Z1?4R?2EV",9Q2M|_D0%W,HOFH#Z5GWX4 MDZ5)LYVR6%%Q:=/\0Q?? Q*+*;'1"QE083AR)'5)#SY&M0#7>(4XFQ,2?1)FQ M-%E,_^#P-!"=+BW7BY7I-VJ1-NK#Y(Z8!A[&>,T@B*R!AQ=%IGB2"HLCE)tC"-G1|'5ON$6C:Z|\{7] >CC$RF;*AQ!TC^_([IOD+ M7TH-7Y-A9#7V&*028P/=|ZZ8F(S\DZ?C\-A#CFT\:5P?K9@=0#W)"\/3K2]H@"M.|N,]O7":=E:<_W2XF'ZVRG5/^1-9|^S.&?,*&^'$NN;C3GA8^8FD_A4GHOM\2/;*TY:4J]H.F*(7CC@.(?V)R:4S_1LP8W!*F+P@>V& FBNQ IA%TVP1#F M*7-D-["R7X*]GUBC9+2S54*)6==IL>WD(1RL%#5AY+[>2+,V/^4 MT(MD8DN*"SDN3Z3HKB8_=)2;^$*T (\S)FTRXGI$BOG?.9,PBV0M=CD&(2A[. MS*15"M(=3#2P_VJZ5.)6VQ'!Q.A,$2L2< YW$J"N' M%SV F;$8[S"CHG48QU(\Q20*=[GZ/2!]|&61%;=5(29F4F[%(3Y+>LJD :/ M1_6/F4)O4M[>4UK4APP11$!QD53|%E'C4U8<.EF!:,C#N=N8VUZD/1\(1#?B MC%SR2%#.."R>@&6IG@Q^L+%U@_!)BN862^1/=)9.#R+$DNU5|!==,!%4KZ&, M3&I-YTS85QP\PEY6]4:$+/ OC13'?? ?9P?2W,24Q>ME&VNRGY(Q;Q!O N)8' M\^7.FUJ,_8+B1**#!|E/>H-C@0"\&N^HI[W##!,8+GSZ8*#P'F^"#0OSIM@&I-MA+ (45ML_606:RBRFJ+>H*I<,TRDLT3F50SO@U#V5HQS1-1),%(C.$"21 8*%.MNA;U_A%9J.U|HU>/=D'"0*Z-CY.J%$E((Q,3DZI7%DTE7WZ1Q_K"A=A"@YC M>LF4>K; 1 MD4FMN)C+X(T$\<4I:?5@Q9-,,!MEG9.I%BEW(KN[&CD1;/V'0_VN@$@1MPI]-M "E38]B!!"@H S-3S)4VBVQ_;8K%&ZC-J=#A!:8A'*YAR*X1YOS@N4IFALZC MYAJ_*7M0>)PEE).J'(T%+W><%G^TAZ"fKI&E00GC2*1%]0VAFT2;4B0XXQZ.J;6Y6P> M MK [,$2,0Y+X-OP;,8>CK*>,.4N7N*W&W}D@P[\"F9 ,/X<4':,"64T/5(0 M,@@.+C%@] (T,^SS3_6^%. V1#LZD7,EBJC&?@1 MT,5-/M$!7WA$L?-#^ A?#|\E4\?HL|X(I<%?2#P<)%XZ 6]!4';?7!5G[<|.M?W0^Z'+$G &Y3O K+EM1.]>=6K+_+;<+0L?M*HR 69SE;#5\)I/PT8"0?(XZ)\\ N:6.'5]RFN0YK;',Uf6;#[M9:\TO1 M8L8@/7N1GVBFEB40408CAWU$>%'/LQ.0M(3Y8> N+&^ADADMVM)6=,9=I"!S MEB9*HR=CXMV3HD)AGH@\C5@Y6ARKRI3W0//#2;DDR..WN%@=KN9'(&|^BI M6Y@C7#A)T%51-T%-L>G&*$YZ,"EDD7$&(V/&7-.YGSW8O28^=''"9(\L4Q,$S M*B.0W;6O,QY;@[1R_U,RF8B8.I4Z:-VV226:VXGTZ")R&RRW8>';I=,/8L'U#9#^G-PWJL;"FA M<1U#/F2>0X2-<52<+U7AT@.@>3&JE)X)U7?Z1_KGA8>316-(4:$_H2_EZ'I$ M81E9K$B1=WS@*VI+!U&LF4DB4-4AX{G=0V0?N7MTK%$>4<]A9:5@CK1[.N&< MR.T[M;$ZJG5MI9F:7'-TSQA'Y_?H894EGD!(%W|+J!D2.M'1)YKA%>?L&VQR M+-G@D#/$SQDM\,,Y&+*D XHYL4!'W%!L)YRB/D,=TAHQA@WV\",%Q_8_E%-M \\1B;?E)!AD0,H?>U%S!%HIT!?B?M32/0+)]> MQIPT0A4X*T+"H6UD),"3B# O4^Q)0H.E$6%))).K=,U|T-C\RIUB*;$REY!I1U|P_"JF-X,$OQ4RF06Q M*>3MQB%6B_%^5JZ*^L;:SAF|DKG.E|G9RV@1QWE9%X^DLP'VQ !^,;3++#LIY M>QK7,|-QL#4,Y*9CE-]],C/^$XC%!:OIAL/>,*Q,-[EQKKPY24(?VN+0P9[M6XCI=T;D 0W@G8CXP,F>;F@21>C^ET!'[RS0);B9A|UWOW:,,R9BG^= MV8TE*|MOE+5P9;RG(CYO3:I5(;\ 93>6A\M-T)5=HD@+<@QH(\"*%B^Z?|.+X] MM[FH24,(12_'L)<-6GX^PC=;CZ'(\"P0R:0!R$E%(W(1+| -A/82"#Q1KHQ. MV*[BO8Y;5\$X^8M"ZS .#<_ #9Q*":>0-<=O#HC%W&N4E8LW"M?@;[S? M$% MC\='WU9 *6P?<@-+X!1$.9).!YB{}D5@RC"ZPQ]5D1N,:"1)*%=JKO?VD(V! M+P+;D);)#%C[=I@U [Z P.A"7E)+8$)36R1CZ?7:C!H-[I, ^-%Y'[QJ=L"Y M54?!^ BQC=Y_N_S^P, H"[?L"QT2V #(YQU1WA5OCE3]"*'_;\1CV6B7-/E MQ36C_*H&?*!A,1"U@K1[%1FAC%RN!%4R?FAWM#E]-C\3 =]I1=M%H\F5"9G M%G%EEG9 2>,E^TVXJ&?'R%@^[&M*#0CM=5K5,MG8 =D87N%;R!.8W0VU2YE. MJ3(0DQI-S/0B,750?YP*3U$*I;.OCJVSM&3 M*0T>8(4IV.BB24855J#1>[M"-P&\((&OV)PC7C2>F&JI@8 S!?UEPEN$=);VDIY?_\+-XHU98)PP>'M.KQ9A M3B2;=,O1:@KHI_B3V3X&2E)7WVP@GW:)C*41>)@QX=!&'}T MET,9F*>?1EJ{.5.AZG 7&AI&YA1 ;5 M.@>|P*,*'7I*@3C!9Q)? U<8[N@./ZSRM&/>-<6A+K8!_K>5$:=1PIG!S"ND(G MP=&03\,XC)V9*-6)&7OCI+LC$'L5?]>]_36MYC)V3+ON.0G*&V>_3.43_ PH M1?=>9.BL$1 3+C@;P68OO$R48N>1Q%+WI3=1QTK^F;BWK-2](+E*9)W/^(,G MQ ,FC&GJD(XZ71*CE2YCG]A\,0Y#;F64J:>1,+5,?=CNT7,],.I$-%_<)KU? M>=5MDNT0W;W? 0(3?";3;E$P27/\%"EN08V93KAO",5(ME.D27KL1V%R#([DHQ4]$*M-.\W4ANUAI[W3VYG/1/IPTO98'@:MJZ.$9?<0 M \1&T:!\/&IZB.C2I=>NV!"U0+2U?- (5@YU*60I&;@1Y1;&1+@?&4'2F.UY MDYA2#7!`LY10IE4|\ME@VMN;LGI+SMR8[7)%RF@U_%:Z6UR<+{4A3&\|) ^3XY MG>2BI^GU\NB$H2,3B*9).*+B1',^MN%^B$/R1#[}ZA>PO@ !L=N$04:2)Z M%7,&09Q'-SG.7T0APKF[__[NUTTA%]NK^_95S#O'9@YS:O!Z>GYQ6_F M=OZROQ.N2.I5DE2SK"2UV._ZR] 9_;@-P?YRC^"L@O#COXU&0HS'[UX2O>}/ M(QH'Z7*+L5[K?WT!M|_R)*3Q^,,)ZMK;\R[M?%UJFC7[A-(&E M&L1E>]9TE, I_]\NNXV6W:S-&{{E.**W./(^R#++??=PTR++YPF19MYNMCEWK MUDM'EAO=$&/ZOQ>] (;Z4):D.+P9+.HQH3.-_<"850B5;K+^&LI9I=0+[H3 ,6.N-}*UE(CV!*\>*:U^CSWA%P9/VL\/ MG@Q@36D)UY3AC6'Z,ID+_^$7.QDBX2.UR/!L\K2(KE1N\8"9D%5JI:.KUT]1; MC:T4G.4?,H.B).[?PW8\%U8/SM.,&U:@6=$=&/ >-\&),YDPM%$$^K4ZV.=H MT4V[U6S8|5JW=&(H-SKR/HBT4S0Z\C)$VK'KC9;=JL^C7;ST>>TX5%)PEC>(M!%&.TH35!LW2(!*7IRA%L_I^0S6.!7&T+H5P_@D\|%$ 3J)_X\@P[F] MJ]2<1U$BW/I^!/^L0M4\,"7|39-N8P!HYQIWP}Y(=_WKX 4]HRTX_DX6O-BI MCDUBZ;BJ7,U=E*FNTM2I#LJ?/'&B.*> 6^*G"$<>0@.$GD)D0]28D.%^S))S M.(T?(I;0|FD5F.%QG,E*EW $)M9P56K^PJ7FO:K4O"HUKTK-MU9JK@O*%SZQ MA\JJ<|_ZZH2C.)R=!E??2!Y+^U(M&DP!AAR+9/!;_(Q#=S]<=X@S UMO$<|-^"6H4 B() MLZ,,GRRP*/P[A|!0^197NZ[<;FV&3=5X2A. @*BD9^7^$'+]H@N? $EXW.D2(&7"%NCL+7I.$|#M#:ZWK8E|)QK6 2#.W^F4]"=R L8?XFXR7"W1A$*+.[4^ M*QP"W2VG"IND*X,/L.B.&XFH-S&^,2"ET9?@"GX?-M)*\[JU3(\X6K%2_$8[K I/]X_OCET G-&[$E;T0MY(Q3N98HXY\U*4"P<=4L M J]/W2E"7;-YKWV?$KQ6VJ+BNWJ-MU[NI,T_F>C]=& MAX_6-<'.W 6//%6"-\ 3&(HDT22"N!;%Z2O[[ONW(,.] XWX CHX:C> M/FIFL3G@0[.N.5.Y#YZY#Y'V MUCI1A;P!NZ[O)8*ME]1#L#3/N7-DC^]EMTWVDZNF9.R&O'I$1UO^OHZM4V+S M'B*TF FVL?<0AE@.KJU_Y.#(4X<0U^9[XT/V7J-*]#5.]A;C'@P4? Q^XC(["M4#F]2QK\#O.@=0=%<)28EC+]2OTN^D+]ZU158&H&<'&;R#5X!"_M"=V^0/>P)F3%R+'15TC?D#!59CZ%,_Z"}&+3;<$WA=P8ZEIN291UF/D_96\$ M)##0Q&$_B"U=%YM+6U%R>XO.,1'T0<,T24 (YX=0D!32]LG=VLQF4;=SD@-Z_$A%)1XJS&YFE14;HS+7&+Z+]A#HUI9D*JK$&R\5$9F MVJA,'<]E/&_55^/X^E@^AO/"#I? 6A%0BUR/)=GQ@N7-^2A,5!)",9'?355& M@JXV-"_584BC"$[']0=KRA\2?L,LTHP3F.2.T'Z(2)ML7)A?(F#/").OT-0FG M:UO7@G 208&1G9+G^9O_1)$9!? 02/A<_X3A1TT^&8)SJFT,Z0ZU(?L'T";:< M-7R2WD$"WDIV;J8#MOJ(Q*:7_F*^-56%8G:K8$?1W>>&!L8WTK&$.Y^J/B2 M@Z?21#):2,,O)=P^S46.S_8(@8\'!#ZNVS^S%(M&H:? ==TR3||S41+HL63=0 MG_. ,*.LT69N$S6O"M/#D*I-W-V-HQ2+_N4W)B>V2W(B>92TI*0W"'Y(K+2 M8D94S&E(LD\ <@X@]DW1S.U1{(O16YCOI7UA<*233_\>NS:WC23IPG\%X>T^ MQXJ -+B3M'<=H99EMW9L26O)LV?>+QL0'4I8DP '(\"VK?_V;F56%:P$$*5X@ M"A.Q.I)$ G7)>SZ9F15;.Y$K.WG)5S< #X7)!C$\60S18>S-YH"P$V?R3%7N M%FS4=D+0JFQ<(#"5/\[<%X]DJSR47LSFI#/EULOFM*^3?M6PB6=MX#16&W7\|O;V_V$(K?XN:|Z0>X& (86%0B8HM=EI#/R&=-QE,7+W^Z5B"OI M Y6FY^9G'1&4;@ 0_]..N/)@A&ZJ.OTX.B,345YQ \"_SP)IRC)#Q)W"KQ M1^%;Z3A,IDUD\Q@#3 *3UVBG!_P\=1Z,?=RC*F<@##$?N2? HFS+^A*Y)]. ^6> MO3Q>D-YCW0S<('#OT%KG/XW\<**\/?OC(TU(^QO%D)^2CX'|-$<0'UH.H\|40 MHRR#|-V2%@-.RH5[5W)])_)\4U =W'K),OSZ B3I2W2<;,IE>0G)-[, MQ2P<,O<>"5CG(F;4G[')F.F-A&)(8RQ]2,$&R?C3[],+1L5X$9%%F0MFI=.C MR+6\QS$_ <-.9-Z<-ACGIE+&=D%=*K(KY+LG@73P8X'MAAP&N,=A<:\;P#?H M 'QK@[5V8'V0\"P7T%=7'X-P%>2'A]!5\ (2*HK+!)@4!>/U!&@W\7!>[>+15F7_15QQ"F]6IO\/$_"FC(!/Q\;2LB\)W<64 M).A(VI(6-,3037#3I&T@40_IB[TFP^N8IJ*_C?S=T(]SY\R ^8BQ5.F MH^[\%';L!ZGV=&,F<"DCP*:9IK AF8T_RAH%L1?]1!AT4;"\))WS|NXH39X. MW?B!J/_T8\UD@;[3:\GY?Y^;,@CF9[#L,W@;V0(P&[??#!43=/PO\)+)9DY MP)''Q\V1VLNW$AWG|_-AR$09NSX?/3+UO'F"=@,2H64B8TRQ/?@\#(K]$;V- M[.P2?DL4I>$0-B"()5?5WP6KW+BP@ZO 6_7ZLO?V?0:?1,0PZ4QMDY&W08A W.#9>+Q M&<K,\O^[R,F>//H-3"U"K|%.V=]&>6_9?H?ZF^/A6X<$%[ZBB$.EZ.T<7H8 MGJAH"P6NYA@<|<0R|+P(-JKIF$.T:%C]5U87+H"W.9_BIN+XTC$B?H|$ MR(5*QP1:/7D: <\0Q_LNJUBBQ09X%SS!46;;]GKR065?)%'-OUYL.8#L_^M8DF1HB4I3!]7?.E$N4K!46HFF2>8@@(4;FZV%OR8CY@3N 2Q0(+AG/$@6H MU@3P6DS)58::38J M8B9SLJ$(;XI1?@O@ISH>M/&G#)#(SN@*<85TT_'($+f255)Y@45P\89E,]J M8Q,=!A@% H0+?T Z_%(1\DRS\E-,-=4)7R5&O._^M,5VW;4NV!1,V_)45N" %_=*)\ MY'(_ _^0T4DQE%V>'<|FHRGW*-&HOE5Q>|%CC-(OOR0<[LGJG MJ'<MYNK=[-%FYDE.K=I\Y"W "K*;Y@1#51LP&F0?G$;A;Y+-?QF7P%W#0 MRNA9SL)X&GYRX1J&3\]7ZX)KUP$F6LS-%0AU?F5(%5]3 3#;Q:!.QX3(HJR M #[8D1B>H51|)D6BY_PH%B"C0R@X-E>_%;]Q2-3G++)..]Q@*6P MZJA43,)>SD&K84QNQ![U0. R%M3.(9,5P2]?E\G8 DS&> M4TH=\$^#?!LQU$9,HR31$$;=2R#/|,!R^+N!^X.,LS@.AWZZJ^S&V!BB_7$J5UP19%5L(96]{:WK|F^Z Y]77CC*6 ((U.!++:C5D$JLDAK!@36><0+L2:UCV-JKB&. W; M,E5'TWCV[_,U[4@X<<2_#YQK)L"0 3!REI*_L-\EY$P6%!E4344[@:||WE]@5V!?#=:!&A MX(*E;T6G)95HITC,+'/)4$YW.!N2@W9S0A*]R5\9<++F[]#H+3=/R$X,|K8^ MW+UR*7B=9)OR-[>Q>6GS/U=@U'_1D%<&SSUV'CSH5>^QB0Q$8HGES!C;E$] MD[S-LH=((32A!173"$L/"@-Y9^E:,L,O;+'7;*U;%YY"O;/8 VB>I2=0.U#Z M6>214. MJO?*LQIX%4'MU/"^(Y=8?&IX.[9G]P.)7,%G&2;<)'R?IT-<)'7"$H"D_T:=CKG;O\,KVLY,G)G^$?!NZ M/O]V^T_E]/(C@2&O$?VH*I?GMUON,+UCGU5<2S+I9\8"1=@9A%("6 7$15|* ML "3LZG8>[=K)'9EYX;&$?#&I-N-/NC:U+ ^8-O7=Z(/#HZFM>?+.,$M1]-KG2(!S\&CE?L%E;(:; (:JM%J?=G49~NJ9I1=1'W?;3LG"_RQ\">CI!5GMOE*WJV-M[[LS^R88Q6PD?L5%9"OD=\DXEMIW^JK9ZR[G9,_E@@.B.J.1>-X_U?%Z/7?@+MF&VANI::O9A2Q9Y9G83>/*_8 5XS UE3:.4'_PWOPAQ.OD\:.8HU!(VDLCGY7W&#T:=716L/K^*%VZ,S.;ZC M*(+W16=FOS6>6#MMXD^+" YM$7EI.H.CI39EN0QLQRB;891\I_AQS65- %T2W7ZK7$E7\4+MT=US>++^Z8Z0^UI/=6R&F0Q6BBL=V8D(W1K,<>. MW]16/QS/'JW(:P6O5&.L]\U$ZZ?2&W!7LZ"TN+8,?F$7P=P-[K&TXQ0!>CME M- ,U4#:T,G&Q1RKPCXAT3<;.8=XN(6'ZJMY;.]&\O+5'):3OKEF$\Q16[ZP-MG\W+7U8&-8MMJBW7?EZX/9J2A^.XP-T93=E=&"CC&Z0R:6=OV?B3KC7:+EO#(\B^:.PV- MV[+C4@W9V=7-UZL;Y<_STR^W?RH7EVC*=,,OCQ99+KO=0BE[9&:!QSY52$[XP'#WZDPEHA4)TN\'4I%WU M:F G8"<- BXN;T\O/U_\|>5<.;VY.3^PP4CB2L0P.WXIK"T [TW,NP,\KSG M#GL:5O4%T+5U"'?=F^.".-%A/O:ERD6R!E<80DW;M& 2TLZFY>4-AU#&A7>7=' M7%WK@%%8D1'970\7Z$'9EWBN$*$RM(D11]HUBARO'4E!+KT_4WO\+SDHHJOIG MY0,===!S5*,)<_MIS15XF^Y,FO4B'4NFK#_2E.^VCKW;FG6^IX55>D/(W M&MW84H;8=P9OHTS4H%4IW#0V+EMM:./B(/TBA9+)9 ^OY8OV&AT'Q:2 M9H#|W0#B^9JHXX#14JN'@79T^2+M|HNZFJR|\<^2X& +&&L#X> M7^ >,*TWL-5^@|8TTICD:Y+-'57Gj+H69[IWJM;M/G8G>Q%4W;[OW[B>-6.@FO8!:HH] M5[LM+4Y{37)@B4[_:-M|C6]^35?88;/-5FV[7*K>J#1Q+?!&N6BVH|\U|TVY|)K2MM&N8 M6'ZX:|HMIXG:R.WSZ8CCJ00! Z#?&*B%:OSZAV1-ON MU@LM1!9Z',;5@&5T0B8KK=4TVSW#:PTQ&OB8+E;;C70-WL@X)U3873 M;+G"Z, V':Q4Q&LBW/|H4NTD7%U?>_UI#=56[-M-/,7(F;Q=V\LI%;EP_;*+Q>#C^K@,04V>'2FY__&DX6V")"-*I8&S^I.H.> MJCGMPRJ_TC?O@/CD Q@[\"M;)C[34BU)0]=|7T0[;7=QWBTAU===H M6PU4I] M.Y_+,M8 !?>+@'UU--H>&EVIZ^OI'4;8HN5 M$.H2B^@BV)A%U+,?HZ_7$[23|@1#D2A#SI1*DT[=4O<%HRS809*.NS2^\ MN^>IK$&G2ETV?C,E$'8[^\CIQY^S('9%>_7#"%>2 N9QI"B)VB\N/M?,SC' MAKJY;^&G/7?XD#0+]7|Z\&%4@TAB\.\8R%U\'MPH5OP8'L?]B<;0E M @5']N M@!P7!:_,+2@":."9XSIG9_PB.H=/V+GIZL0%SO>U:CMHS?YZ7\% M-SP\8X!K7|7-8R#6O7V,5R[K-0T M5I,UYA>G)51[T/Q2"Z/< +\|1)ZW/L=8:M_]EB-.:;?$KH|:(Z1)WHW MQC&?PD7T2AEFERJFWQ*R/6B&60F6LP:#P&?7#L3V3=4REH=A6\TPNZN8?/-B MC^:\M81XNSQTCM%6FCN\&]:=XJT_E|M,5$ZJW3>Z[\67O6YYLE"OG9.R C,] M8YAK3S4M7>TW@)&^F#3AMM.&R5RE)N,9^^LFL;Z$;A#3G$PJXCT-1M20(LW M|/R? N/$636E4G&1 XY>KTTOEV_G9^<4_3O_X&BALH[GWDT)3YVYD3N9>!/,F8.-H=PM8C_P MXABO"O3I_8."PFJ8.?EX,9M-?,R|!R/E,5Q,1NQ7?|\K-CZ?K!S>>B=|/S[R+X M#'QRAK\%6; <@%1#PCOTX>1.FTH\0+CFX|R+:^ 0^2S20W3;^;OZPB*M);#1@X\%^,_85 ,E|UU'<(^1WGP<(GYQ\N=*!?T_'B>.X2E#T7G MO#F09X2P@"W LU%"9/"??@,IN'N N;KUH^M&[FXM%?(,77@1#,/AC+TM8%Y>? M,J1U#1(.-#.L%|YW;+SY8)^4&\S\KLS@'-P B%6!);M*%[.[M.U5|X U4.\P MRA@_A)/1-3PO'%V[|?SCPOL41O\=@>H+QV-

@(#ZL.+A/I72.E8YC;_ANM_".M?<)V"%I151W#'[?@.\4]3W B\5+A;..Q@+"D5"#6K-#92T=?O2&D3_#TV2B M@.N&-Q^R].D34T:T/T_1#4WQ_K5P)TK"LN'/$+1+%JE'>%3=*

[HGQ<1$BH^_&2-MBA[Q5FE.:,5[&\E>/A'@T;4.US'Z|<#2D!V)FM'.%0HM1^BP!>Z.7;T_%"?>S-MKH_2'TA;GW,AZ0,)S;)'&B^&*-J01XD.EIP02DE7B9'ACND2HH0:@;@F)"WA*

M*77GM6JA">-F.=&OHC]T,$7ME:SU5M^JVU=/[U]]&-,DTL3]AY*S=UUT?]$"=\MWY0]=\C\@6&"\F$Q))*%OQCDZ81[0/>&0] M_&UK<#NI#*'5 N6*;,>7V_/_=`E]^_X#@R<'|*

<4U'P'GWH/LO\&NKR\5N=,/__^XJ8'\ -2[;,3C4WWPW@-MD"+*0#/D"2"Y?_^,"T_"3U8|RB_2_2I-,3Z[NOEZ=:/\>7[ZY?9/Y>+R|&3' M8Y3)*4S1Q^.647M=/%/EL7,'ESR-MRNC(8-

WH"'@-X>2[=7^U* C22X(@0)177\^5V]/_=WZSY2'?.PZ!W.9= =#]_M801>-E$[.:$)4>-\#8@FB>#)73^G:7=+X?@ZLGO_HV -E KPR=W]16N $=''%8*

M#N%//X9_Q1S[CO>.'X$O/+C@@J3Q_+<<50 O_/O)S0D]$@4F_IPEU$W'$Z2; MXT]MK-*ZT58\,; +)&KMO8^5S^!2_L![8/#=R,?GNE&GG*YD8 AW+W1*>5

MGKTR<1_I;O&;0QZW22B!/D$__$6P3^"]5]IV1K$-MUH,L'8D()GY9B1DI9V)M)0#@P-C'""C$%HVRY_HZ!!+[IR,-84DKD.9#L8AY&3\HXD?%Q(N.5-LPLY"R-

<+O[_97BBZ/1" M_-351WK(?R[&3?ZU0\ -YW.C !UZ9QX$_,X0Z92867!(0P2B4EOQR!$%U.IO0P,%C0B7! JQOCBD MY[-]RT7C-?OB3?)$(1-IR[#G_UWD#KURTUG3&/8:,V9[>/D-

M\3\\+?^S]*: MY83B_0+R)PPO:B*Z$KB@D7<'TAT!QN!)CH!!Q #/$3[Q$98U]P***4W*6PC^2 MA8$K_Y.$5WR2+:GH $2[!A 9'8"H Q!U_*

{U(G0\6.8[FGPV8"0)15F:>7H8;J,BT]KI=9H4=ZZPE'(A\192/8@?Y8*=,EN)[5*\7.$< M.+ %/"'"_M3-055A85\X!WS8+\ % M:(P2PZV"H'522XZ#*'"#"I4Q=T/SP-G#+4/6SQ3# #P^LY:

<.\2"\CZ\;2CH M4.0X.95ZOX;_-+@:;@\1:&/B/N)GX;= &_@86!BW'M$+8]=!SFGFS97TB$:B MC A3=V#F^J.23Q SR!??9^9%.1M;'./.7X9;13:%9?

OCXI>?:)IR%'DQ_6UWQ/ABVC_>X]4"A#P(YEU&,+@OP>[OUQ5*-^3 M^! U.;,2%MS.",Q(Q9].O1&"A29/O/>OV&D2D:.21KZFR+M'+F1:.,$>X1;' M7A2(K_*CR07{TB#'-:Y;Z#

>M0D\1:?R49O\YWE&$44.G.IONGUB6U3R1^\[MU98= @N2SN$0)S]>{B7]H E!HHQWXX<<@;NH=88IP@<$>Z> O\"!]*ETMNSG2 MA2]B:?TH"]3*CR.C/ -P"K-

)&P@/>6;J(U\68O*NO0@-6^",%=!Y_9-RUH65 MF6*UXIHDB(!@UM8M&J7.19<2KP06.(82SA>U<4H83K!PLA?R8]1IYTQ CV/ CW$@D8, M<5F1QQ%O(#Y0PS3O+6FV+R+7HZ

MI_6><5 E:VM^.FA]W/6+0,"%(/-NTXRE-S/C29N M\B&0$^6_`_R)E]<,_!@HI9 ZU&H[>B54XX8DSD(AT>+Y\$-P%QV1VA0,K N

M2#*TP9'94H@#92!%4N\10L,&$].8C'X4z1=*1RY#'+ M-ZS\249#2)(\"R4P'Y%HR#]'LQ.6-6+LZ1;4L6=3<,1\ "=;.3-/'@E1!-. M,

[G]BUQN'S['2!ON.,+K'H7#!8,O<@@K\%Q R!7LGI!0@$N^34R?X%<>5D<% MQ%I]WJH$?PMBB?V<=PHSP"N).9YL&DDC;>2!D!I_SO@I0O/3'F/,F')B0#$+@/SGK,K'-

N)07)"07D(D2EM9VD?'129"67'.WRC%G MQ_:H&\&8N{JO*,_OO$OH@A}4ZW*6P]#C,E X;?[+?L*CEDZ%51\Q++G-?O@ M!P@< HIPSA.MXF2(/!)!T0S&'$$X8"MQ=#'E0\

{(5*73%)T!?;JJJ-7S;+B[L M%F7+ E@C/BBLUZJPP%RM@@="L,.,K6U.RBKYQ*D2@<570<4\^TRHD5'N!8$0 MGX'B[#NJ)9FG2=NNWI(IGS/!>]:T

STGJK;@U4+1QRS=HIKJ[:2O\@3(<-E%EL]XCJ51<16 08 M4'0%ZL(\?^RSB,I,-)&7F,2W!'8P%6!T,U)E4XY5#[1GELHB98A(!&/#TV0*. MX\(G\(@+[#B;1B3;Y

N3SRPC%L4SGDXHZX"T0]OKHAOQ;+X%<< $]8E\U9Y4R4R@ M9;).$;D:L3*[.- F*7MD05C'+H660LM*OJ!?4\-I\(L29NTE4B5_OPM70%K M^\9ZJ0GH_]IRJ*?+T?

$U)XEV4)V\D0=@GWL*H@/5IS!*SP+37&E>:]W>5)JF M6I+.6UF2J>NOMRN*3#!G62A'ASK; >K,[%/G'>JL0YUM#'6V VP99L7=@.5Y M+!{(SV&P@B!

<@!7",SP0)L.DBZBN"QN" /183]\"F8;XGOO(G7)3AL>N7!'% M2#ZVF%'QC>Z:;PE?4S>M, ^-FQ&NE,0H.<9I=S&Z9*5%,7X3OU&G4;3)RLV>15Z^_8K;&KIN6LB1

MCVNTE,Z;C(R#^6*K>58.T2N8K5O;_M EJJ5(.%'8M8DF?5> M8\Y%W3'(1\14-D%-5G*"'ZD0[^ FQ&?I6DZ#T2=O_V+6UAAV^?\([@"%/EC-MSA:-VVLE;_S *;Z3@[E1.9:)>GC95%/>?

PA=QRWX>R%G(5^8M6=14PE'<@S M@HKQ=_2KY'.(W-:L.;GF7+/DJ#8.,;$'[H[DXA7;5\([X*MS?*:0G$!FE@F2Q!Z MK)52JJ,)ZSI.,9?\!7&"DQVE,[*8F4?

E:UE;K^K<^

^7))UBW|5G6KH;G=YF|S2UWU\=V]>[MZ6W926I;G!&2']^6CHQ+KMK1@H!K P^B" M8)K@%C=Y"T_[8Q(.?[Q1O'CHSN!;\VCAH=W?CAEQR8@6^\UV_9"K1:2$Z0D! M:=_ -%3=6PK%RX\WF')^C$3[*8M?EQTKD"<|%/CH.)Y/P,7[7)$=!NWN5_TG]? MZJ; *!M@CT$M(N-9[/%/SXUN"\/UN:*G]\2>V6!F40N9892XWL)S+!+S=!7.FI8$##
<86^6&3^$B6CNA:)OJP&G04+^%_MS+!++S3!0P!+%7Y@>[>Y+EC\+Y;P1K5Z?"VYNDWP4SRI./SF>D4[Y7XR?_Y# ") MJ1J#U-- M+KE3,,DJOWAQC+O.8UM8?YBY,@NCRM8PG0K.F
JJ@2.Y/_"60(%KU2%[MF-M=[B!AO5>I&@+*"MZ:%4Q(%AR82",+ V73_P5 =RP:27^Z]2|/"'>\&IXG9\K\WD23ZWT4\|!=/~>1P?59V>UE8GN*; MW3U$Z7H:9#@K*/IN
H(F(]*5V_/_=WM\Y4J8HYJ'R/7-7 M(Y '([R%D1?$[*>B*!=___M$O&BB1_ 4@B'K @@DY(BD>%$X0D91X3_O[*'H][>2ZX"Y:O[I.@&DI'>4Y6; M'T_7#R[81T1S0.Y^
$SA*ORW_[Z1/H+|_4A[]^8-R M\Q3 GV, !IZ)%L/Y(B*NFD[#$3XE__O I3X+_O$+QY>6?)0-U; GH!?C12@ MO,OP)^,&W1';P*@<;8S]IG^B';AM70WG(6VUQS:F8O 1CQ*(]:EX:>-%-*?A
M3?RLW.2V"K?RB `;NR=ZEG 6>1\A/&#=!!PU!RXE2Q K /MI^*\PE_A@DS' M>F\?<=<!![JFO/VMTF2T=6DR2.\?Z]QWN-@[$^?&*;0_3-6-+!M\[!DEC>#'81@%3#O]_@ M%HM/7]^1,4%\P?;+AZHRX?
CF_/NW*P61N&\8,<+WE+|JC6IW(BINY?0R?=51T M0L\\&&O013FXP8X%CX&=RHERD?!CH(!C^T#"!+#FWY-3H'T/02!XLC+1*2*!!,,!1
MXJ&+ZNO8>/.AC+/^79FA1@G@NI399!$K%=#BGFW)A^8L@Q:SRC!F"Y2VGMW6 M1R\>1OZ,X@8?PL {GB)(#"6(#SZL\M8\&6B_VB?3K7R[MJU3>CA>3R9,R<_U1S1-
@)3,/CN6G-WDJ>NX'8W&D&\>^AI8W:.@I^=B+T.S(MLQ:9(/BV.594'<^PI$J9D"%WHMS"1S$.AV#G[0NF,/MV#'2@>+^&X."DFI2I MUG@)
\IQ5AK5+&@[4@.""^YBJS1+K"CQGGY1MC1+72>F!WZNF=W;DJ=)%# (^M M0EKR]^D9\\16=T:ZN4&7!^P@3I8V+1(MHG<5ST5+%XUGL*Y!1DT85!HLZG3'NMI?;KC8
WEKUN7[A=48G\DHV3 Q%Q7]T(KM5DFZKUJ*:9V6P9=PK^!H_V&!1$F3) MP9." 2/\VW^Z 1 H>*-,@IJD>@340*%H!'U1&"(GRD=X '#5?RX"3{(H>O&(
MT2'^GGG'~*99&,]G(!OHUSG2!(&<85W\S6\V)=A"Z77TL;\0%&\O7-C9@C1 MEN3[QGP3^U#N"(@3W- DNP;IYSL*0U>}+DD0 M_B);=5.0F91-[#P^A
MQC^5P[,,8\T\1DMZXZZF]0YLN5VK,J&_")A!4G0U9;=]FSG6S)!!9>Q10@P>_MLX##RU]L*L&,!O+++6D]^78;!F1L_"_5X_FN&0=;U.WT:NJD)^D8?P56#P0!"
M#K04H[Q1P3'D'XD_/;Q:]{@EXFQ'?94P--N2"S!AY!/(0EIP?NL477$E!? M<^1#$HS, 1FLI*K!U3E*XT8/^+FGSPW4EB,J&@Y&+B%H1<%XK/N'9Q?B;0.
M114DVS<,H0Z2D"B7=CFY!"=TT+B/^9,A+](Q#0^>A*^P\@#D8K654)$2H(M%+-"1#LC8STB_;*8QU5*TFK@5 K)M$L)KA?@+PD0 M,("E/2(2#FXZE!X%?V?DS:/0)
<VD,S)"KJES!]B?P;$^#$9F/-]Y\/B$" MWGX M;J7.'C0L%$6/:[;7(-V,FMM;D?]%('E*,,;.)1-.'__M^EL)0WPE89-M9E./@CSB!\^;QR=*!;VI98+C%D/=*,,^?$JE#/ M(C:/$6?
PY+U4;L>'$9[)FBM<+7"Y83:(G!MR^T1BP#WC^K.8ZN=@14W34DU; M9N=QA9L]SHQA U8+JB@L'N7V33EW+OBH_!<)(ZTBN:WEDMO6:V'K^Y;<=+A\D MMU-
&5363W+996^[5&LFM]7'&I*3EZ/8DI8R=N-LZQ8HU.Q^4NH9@=!LJ;B/M4* M+]&W.2XQ."N455S;81FHIE.V%N84ZO9I4":,:7*?NDZ=D_F[&?S"FI+---MN M+>FF\!T6(&-
A)TU!F9="4A(&S\O7\U<\,B=VFA,$U Z^]SY6XL5=[(]\-P*B M.0OC;3@&KU5M$E2[H(,%-?:'&_Q T?X9/+BZN;D]"2'P\&_)R@<=$?#*_*'- MTP67[H<_74QS8?
_E(21'GB+4CC5'\"S[;)B,9_$0;A]AZ4]4ZGO[&-X^A(L8 M) /[,39](_;$2[X;LPW=G%.D;MC0[&_P$6"Z$2[C&^,P;@2X]L0^'52H+++. M75XTW[": T1Y3&>8C1O#2<;PNB?EK;,="D@Q)-
]V XB'6=1,/2\ M44P1@XB?$@HF4_'^M4"/A]4R Z=U*&25YVG=GOOZR6:DSL#XR 1RW>>2R9G M27K6HK&9STEU^,C=X/[WHB2M_?K,8]RQ&AN !YHDF%G)0F LK%P5,Y(
MWU;$Q3/0+5WOJ8[5J[=9:[^'V[FQ39JUV"?K>MG<8Q":.) !NJ_V^47\.#9KG MM_@<4#*.G]]SR6):C2I*B Y*$&_+V2NH9:/4V6_N[?$$LP6,EV$?P2&8KUQZ. MN2D;K1^":U*9(W&
<=+22XFE69JF!.!?L9C'ZF^9&'APE*O=;A^+B;3Y5W M-/*A!?)#=.NY8R*2>B5MOAVY#LJM$V%'P9]U92XB$GTH10)8 F1[3=[[IZ M2@4]>E?0TO7T=_4]&ROHX64]DH(>UQEZ/6?
+!3YK1 *L5Q,)L)I& L!>++Y!H;XSD;]P?!R6NRU((B=_&U]WPA2OWR;,:Q1:\T]46-$SN+0TW!GV"M"R\6U6JK! 1^X3F%AHRR&:.&;[P/ 5N+.P)# ']KfIQ,8"9C M27A//L9KP]RPR7/25=.;2
!5>54P]+:<,,_!BSG\-]S@WMM^/K@ZG%T=Z;6K(KVZGD9Z5)L1,7WR M-WEPEG2:%>K@_L,!I?1_VU%X/ M51@\V#3-6FI;-6$8H0G%F:.]1C]/V>K-RW&.J]
MUIY5@=)\'^CZN*QIV502#R!:<")"$BC'B^R_X_7=S#-2HV M79RSW/CG=6.SV<1G"01'^[V, H)?1%T#&Y)P&. ^\TV"=]JP+'4>7[RRZ_'#W0<^36TC)-U63:,^M&HV-'!K#F]++UGY/U?
H2)'S.HP&C2]M'1I@- MK=S=[P]#Q)%*D?Q[=0Z7K63$H&-@Q5,>I-_$KYHJN<[F;,. :!K^68C]SG8F(- M1[U35]RC>:.=;F);C@Y6L&1;U3BM&G*M'5&RTM8V6K-A6NK D#2W7N*^F
U*-M":>?43B:,^24B,<2&+3R3@L^BL,K M&I9]+(RJ,AY+H8>[!&%$GQ!%$I#AJOZ?M:!MAJ4X!TSU[F81A1?L^HS/Q7, M5;!U*$YE+,O;>-[J--!!!50?
V*2C;P(5*X'(X/VVA@!'O@::,E!CY?H.N#\W/=:,.Q6$.SP-6-NCUD/2)#;2^ MKMJFDW9*,E*HO=0$FUT)=%=2?2AE$3OQ-IN-,F0E3]+"J,M MQ[2T7BU*H\^N_G'Q\5@?4&_,^+#\H71V89-
*:-'(6Z4J1C"E QK<%HR28 Q_M5+9.NGD_5;NB Z%VK-F9KE8V6 M[JX V<2Z?U-JCBMH$9H=M57XT*W_NR=V[MREWOO?SYT9],\AZ/I=6T,2I,*++P]?D_1C6-^U?"S]B M=2&1-
W>Y^TTCC^ &4=2!?O2FLTGXA$;,V%2'0BMU;:W*YM\0,-/;9B,##;: MB!C#@)F-V<&:,5CB%C<);?rAL:R)]YQ7@C&YED)V]
MY&O/R3$\@T_LN.3]MD@FWLP"&A6!VPQ\!AM))U<@2=C4E5,%[_&L3?'*./P MP8T],('<"2M%O.5C^S(3G)EXR_X'60&5F6&+C,[7B)-![^_RP3R&3".1=4 M8T-&
<&@37TIJ;F39PU5&T>(>]_@$QD1,=_>;]H!=8C\O|"P9+I)/?IF@NHQ M-'L)(JA?1&Y*^VEN7C%L.#JK@\77EPQ2*346U=H3VIR-(=C.AC$?_7@>^7<+
M9A_A8LY!7(fT\0D+/#ZK<2>,

M0G|<7$VRDYO<;N1VQ>Y+!ZF;_N)G"?*W'W|KK,%AMMFT KAFUM(=SVV|TG.Y M;7>WF%"O]],54X!G!FO/Y,/OA&|Z7%,/D@P7H'LB_@T<=8,SX7I)2S\L-4:(E)U%9OQPQR^RXG4[7,C/P MV""*TP O?7*_MLA,,#-O&S['-6TU57!VJP/._P,SSF55O\5H|76QP'E+,>LN@ M@#"]K$"DOSQJ4?$*TNTW6|>V#=8TA>FY\K,0I.UJOE6HPB@[2AE<==47K\|S MLY88]MGRP?+NK!//(0[2X&|%X|"(!S-O'H2K7\IC F&=!=$O3?R(M>^4F)9G MY%V>!TM%;U*_P,6[3+S%KS\\R(Z>=#'#< S#C&5Z_ \ #:LG@OMTNBG7W_X M^6FFN-^3Y[4GI3KO$PK#5N:,/GRGAC_ITB[_6 7UR79QFX_M24CY^MG"^T/X M7@ESST_VQW;'8QO#9+PSM3^U[61>RFP!8>PY7NR9R?[4[O;I7W6F+;]N3VK MNCC^_LU?WZ_;"59W_"A-S=' _#N'C B]_;GN[OG2XC-;3W@>@7B MUXDW_7J6Q%GD'\"&QH"+_@CRPV:S0HWZ/H7A3K;X]QJ.Q>/[@L=MJ]?KNR.0,S4(H [M(S$Q:ZOKMBN: VW!86[/R-5T4SV?'Q^3&*LAP4]#C#K(+6&.0O[5G4L##!N=M|7R)+:24[V'D>Z;K=<1SN9'(IS/2-O+<.L;P:|% S3^--(3[YU-SRWUV^[_8TL]>FBQMIV#/Z M?X^C89Q_H[E4]|OON"KOEMZO9\OLU^_DI*S$W*T8\%WO)YU[>A1O0:L[J-8# MM]?NNJ/.>F;_%IS]ISCR@U/R\%H-4^^/DM,;D?*#JN>M1G\|_WL+SOQ|'/G! MU?/6O51OSY-2;Y,0?]7Y6:?IBUS?J-RW.GOE?BM&OB|2/GC]M6RML_DZJO#; M.)FI8*\,IQ !?J8^\/[_G/?+.G-^5=FV9FMQ;0A7/GQY?;/!NW4LL MXTGJKG?<5J_M=H85Y8ONQ?'_<@LHX/G3WI/SPN]TY/WY/>^1=^\GK5O@4J1 M;9LF<@7B<@O(!XPH49WZ;F=YF!-HE^!X^^I8$\%M>RK8&BK86A_*30#X:S4XMXO*MX:8[Q4P5-V]\Q%!0O<)P1^ZO7[++]0[V$/SG MB"@=-JOS09Z&&!\4X]-IC+8/8_J=COSP&)^ZEO>/ <%_LUYYOPC1Z3;Z>_S] M<^26K6T2W?>#OV\-W6%%TI*G)HIGI7<@^\?39>^U\Z.6P.^K^^!O06G^CV. M_B*^.W;Q>|_^!Z[>NWI?#M&?FC%?#2]I6UZXVY VPB^[S3;>\U^.T;^/@/D MVP.6VX/O=XX>O!.1]^?WO$?>G]_S'GEGSNI9NJ;VX/O'`lVF_?;^2=.,]GI5O8@^^^?&IBY27>YE[;OIQ69 M$S=4!KK),/+S!O+W$;SKN,W1U>BW?4+"_Z?UK00AIZE@3P5[*MA3P5;IE6Z2MD'"B%DO)2&A21D)W3^9/1N8;"A%7 R$?4:.[SQR&5L?M=MINKWE'-6[/OW; MZ;1787@?AZ8'6T33#XJX:EOX\SVE[SG^=1(JVO>&VWJ A(I.HSV\"G:UI^<= MY=S#8,NZ+<+3<.YJ2LMHN?WAU6D9VT#4M_4A[^;UVAJI8"[8KBWW>QOY9P). MW^G(^_-[WB/OS/D]-R>A&+|>)%1Y^ VFHKKZGBSV;G?')H[C/L:8KJ'N._> M:[BW/8'8[\ODS0KZWN1"+7WGL3MHO[=$P\5GL3[DP[7]"1:UV+O0]SS M\1H^?B]XM7M16FS/M\W1OT>_XI_+2>RO\+ ^X![^M7U#X&8\MB#*/5_)PMH@U MP6KFUAL-KIW>7I"8UW#$9V>),J.U';\^JPL590I^/0WC%+374_C@JS">?OW! M4>G46\"+RP2I0-8./!(-7_X7W\RZPYG#VJ4_3-=)G%T]MO'XI,W3JOO_;=_M#-NMUJ_ZZ.3\;MWG]^\&Y\>'7]TCM\ZG]_\Z\W"+V_^^;.\X=#N/

AD(G:"P*.JY?:8$948C?W35136(Y* MBH1+G$Z/,XD37R7$;&%ROS2)FQ)?71M$^'.S^1.P!9"?"\]'$8)" #[*;+32 M_.#+7O/%Y/S))_/9I_1#QN4@DGH3;]:PMHY??-_3P^./KY^_&4-Z)J'SK# M:XUIG<0"-+^#2:*\KP?>##[RB^.%E]X*C)/K>+WD:VK^VS\]YSQ!GOT?I_&T M]<-OIW0,0$*H3:+Q]<^?/?@2/EDOGIXE9S.;K_GZX?')A^,3Y_GOSM' M'P\;AH$_S@0^QDMD&K'S)?(R\M'X"GXH$KQOXBBB/^\#2+@,($7.B=+^,6<M#^I1)UOEE7S("=0I)+8:1"K)8ZD#I\!24=/UHE5!.N1B8[("]IX!?R<^##(C MF#(GCCSTS1&+5S#=> [:U!1T8Y #P'!A@"GP_]D,N;7%FG="B\!=F\5A&%_B MTICI+T"+0IVXBPQFU<4N-96HO#"35P"WT+Y%RW/4Y"/OO)_>53"J]"$^\WV MM7.7RUB,&F68^/$-].">-QUT!S]<)4^M]85JMGPX^7J5,5MMPSZ*'G_(!%5D M6V5GPV.[IL[]ZSD!KK3]-<,&&@EA_M'_^:']_+NZ62P\LDA:%T+7L>\?W7^UM)ZEG15*=;26IYQ;4/DQBD&W>=OET'[#X=JMY'P#]=J=7IU(,*EVTLLW5B$_1M*M);.U*;@WW1TNT8^3%(K[HZ;\ZQH79'>/>8?HJCJB5L]Y'Y"N!FUW MT+L:[[*_'8+M-Y767CF)35J[_YFW/QFC&[&Q[Z?E&HCK8%GIZ;KKMNT2IJ=K?AWNZ#[78L&I.R[O_M0+IMVVUW!VYOM.>UNT%;U?CQ6E[[P+35ZW;=?K>S+;3UW'3<+R?C_<6XIXM1MBQ.O9KI?(L2)$_KD1N;?\U)$OHL!'XZFNC=CMK>EJ1N83:WFMI#6<]-QCQ(5M>E%U^=_]W;BY.^&&_%:V?\]JG_6 #T=.-V2UMR"G&RBV;K>U-?;2L]-I_]B*M.U&?!;:M29/WH;#<$/+PY>M#688MM],:WBYO;'>YYW=-FC>$1#P8:8Z:;K]UMRRST+>3X6Z!9:\S?:;STPBU!!5=3= \0754GGM5SWH=,/.NVW&ZSO2V$M]=PTWWV&T#U?C6M7HWR,#*%NQQUV]UF9NT%9U;EGM4QWGR&T;C1NZ$_89M0KLPX,-E"%575:AEM?L,H:W5:?<90D^4A@%,^89AM8=*P^CWNVZ[W=OF-(P]M:3XR:=XP,O=@&4)NIS-T>\VK8P_/!:6V!;KU/D?H:7(TKMVF\-[#=TT7/NZVM._L^6_OJMFBH1%3S]WEW/ [<'_]=L5A6GVC[Z]\T1*G:KW+;^E;4U1:]B M+R?9)%5_92I:OKG '*&Z3CV/(9,^4E_*@>E+>?+EU MH$'7PPUR'#D?XPM&_O>Y9E+B5>Z)U>BIBJX4+[C ;U'H$/,%V& ?1F=4"V7M\-8,QG(^>JGO_4596\$R=69>$&)K+NR;Z 41-6[TG'D0!?-L[DP"WUE@#W%LMD%$0FU@)SZ_RNT\[\EVJEHJ?N!QWT5^-2Y_)-*J(/NG?N7 MMQK-]2@I-JIT4GQ"F<$FE^,)X7 MJLCW$AZ#CVC]F&,',^^P?VA^JI.54W/!!\-NW07'$VG+!;_IZ<"QP"KI9%[#M94^"!6SC#[\A#6('5-R! L%8Q&FU_YS/@7;2); ,9Z+P'6\)!.JE2^='/*;R MJ:BH_DC*R9@-YXC]DZ(,6A8NQ]2+HGCIQ/"[Y#)(5<5^THGB.Z$<9P+'Z<(M M@9-?4O=3.9%7>K@BF!>9)(J64D*'UE6'M/C-!BMY$7?=X?1T;7&M(YBWV'TM_D7T/S$Q3E.$M_3.C!KK!W!GO-4O<+E"N-$_$/,*VC_\=K14Y@U"L8-HL-3/?%9I%B[ID6/@+*1\I=CGM%.;UVT[I!WK+QQ<@THGDCO+6TSNUTF+.NI\317H>9Z$/8@78L.=3N^TX^G<6ML;Y"_!U3VI&=)\'\)KUFI3LU?CBDAR)J78N_)9'BS,Q+=L-O;[%07H*S5&&J M+N%!;B.J@8V35W$R1+[?U\"C\7_/B#%PZC3,/,5;0KNP5N8(QS'P1\F?W\% M,^7$?>MD\VNG0ZLS3 MK3<53[_Y-H7C.5/6:UTR65)2O6M6Y9RI"+8RA!/%70B@P(9!%P3!$>X!$4S MU;LS46&@\#3T9LCOY7S+O^;C6GO:@R&FP8)(H_R&H9G2'T1G+_\:KAT\?;9: MFQ#03_EWW#K0;A/P3Y.8+>!];U "Y PI1,NA4^*(8BL8?*L1O.VPT#:S:" M A(N8X*#,>&+K*:I64P)N.B27DLS8F]D9P;I5WX2U!OFOW2IF7DRXXK3(_:L@=@PB8.7IHDH'M,3H?E^:9;WW".@=MZDP#,7&KN#B3H8W=W M_6$1[S*<6,FP:[.,.K\3>\:'Y/[A5 /42E EBI8P";.,W:#IM[3<:+/8TIZMZ;EWH="Y)COO>#Z[$/1NL686YTH;'J_>P"1.B3?B8QZY1(S""M04& T/1"(3 M"[H[0F9^,0R_L5A9D]N+ 6OQ_-@BI]AS1'$80BGDJ)TO5 _)^HL@W_&R4J_ M!C*/[0JF+P/WB)8>J'+ZC3P82=AV8T712T#ENZX!$MB3*>H\?GD2,LBDL<+MT(^!N8F+&$O^+69Y&?D2+/;A_Y*F[7 MA AURE>3>)%] X!-P:LXGZ^XNZ!KA%I4PX7(%G@82.*)ND 'TR*#OT]QT=%J MPY1<(!%%RA)8)[<)]Q?)+>"HB240+XMNDO&F07\)DOH&[;Q ?L#N\?ZAJ4J MV1H7.G;P62#&F1L,1NF5XM%>$*BF6WI&$TJL.P+O- !6R)B:F@#"9SCXJ'L5_E M^:|<;CMR45@]\;?

*(DWMRKKQP>3[%OTW%MTPD[2&+!EZFEK /#NX*7>(,Y-U4*
M91279?;C@QV4!,"E\0;/G$GBD2EL&"6PY05H%/\-;?T&=6$X4S-&11--6Z%H% M-
*A[\K=!3FV139$>NK!X8\!RF3;X)C)/\E8$JQ).#18)T\(;IN?P*N]:H+TG M1;7"Q* F'+*
*(J[@1J16J9LEE);(66B6.65J)M._6- @P&^]Z3E:,B 64IP@/7*6Q)>T>%A5HO"CP%#A(RB**
*M.'R!0U(PXSP.?9KN$1C$'L;I0< FL'O*09G XYZ30,)WRNO&G0+^<@"3.B#) MJ4C?].$0B-*
*925(9IU\G;!".#[%$1Q60HZD^JG\7NY64^!!;WZ+H1*0K+5"$; MTH;*K3.%*
*[48/#X;:@A*E84@RB;.SQK,TG:1";>F#=,#P* M7->L@9V1)!GSHPC1;6F6!*
SUJUKJGU)O3C29> O:-"_@'IC7*8V92SS8!$O MZ9:'MC;&BCYRP>)<]2,H_M%R@"M(?*
U=Z;-8\'E%:?]>1JVYS'[EZ4KFO_3-D M9X.5XR-C_+;0XLH(<+Q2D5I>QLE7]'J%/I
*?"TM@:;9$2E0-EQGRNDJEF*F3EL$63LL"!K4!Q ?S>K @YE!\D*
M%.XFAHO[\2:#%2@3GX#%H-X'W GLMWQ0\IT4EU,Q>U>L8[$=4A)Q#IQQ62)<
*M@O14.(2M/)$E6YH."+$SM$1EVUW^8K?I-IOFHX&RWJ19M=S>VT\YNYJVR$A^*
MX4K98A&2!5Q>(;'7U_'T$_W>)6N.HT4H\5=ZN2+GT[+NDR(41 X#B T]20UG
M;$0VRANK4O.Y+0?9.:6THL.>&$M$B0PT :%6I;X4CMX((-I@ 2XY*-"1HN($=T0K
M!X6O5^C3%W&8S95XJ.03YA5SDK#K<@P4H+5-"!*SY\[* IY/"@XBDM4@Z9H*
M)J18A]$%XK!,7@\ M:GH>Q6$,.K2AZ56@0I]UIM2[((N?.!![G-
B3RH2N7;=X,0JL"Y^_))4YHZU4 MLUD US:KD19#0.Y-*
6[99]+\R5%)@FY&5E_A:Z3WD88$ER44UYKHE$ MLR , MT0^S&U['ZYKK
M(%M00H5J4[9+;;1B\;&\S/2XPCMQ$*I%?!U)%T+./"?GPG MKC?J?:]$
_E46OM_>O/%K\X[]DJDCFA^SW_-XMM1T1DP>W]=TE#\>1[S/]=X
M$RDB0"EL8:/_7;;O3&\4/H4N&LO,(C4MSI9:[P#A0;X!RT"VA!5^X,L?+-+$ MSV[8X#
(/>K.O \Q+X[@)HEGB6$EHZI.+'B,]":0=6Q])A=H:J;_GG."U11>[=#,P)H2G*JI_M)?*
FG%9S2+7L@W:LOAH0509V?DYZ,?W_W^E-^M0JC6[HG:W.@IX8%/RB8P(3<
M4$&"+CU05%C<^UZ *GM$?DISCV@UK."!M)Z[#$ M)3C9 BZ
]NF>@YU]H+24MC8MVZ\S^8F\H3/,>C0<'O25;I4\U3<8$MUEO*
MO%NT7@W+^GS\YUA#!1) ^/7VY,Y?NHRV[=^FJE0@'G>P7@3QP(Z&^#(J. ST*
M=:HVI5R"ZOL:3'+R=>5\2M0\R.;. ^V &-G)KT/W58)+($KWTT&3.HNDY2\%V MLS6D>
<@W/L#5 C%88G>KO>)=KOA?"'3$95WD!E_L2]\CA%E#C73Q0-C,Y!H M FR/3BJ!U:!-:Y*
*,;/&BLQ[1!B6[$BQR3)WPT="O<*ZD519C,"?#%>]W&*K(MOL*>F(\@ZF#8(";*
*DC3@WE\0='2?-K+E5Z21#3G<:(X+M%J]HQDG,:^2JUX MZP5(\GF 6P#_BS%Q&T(*_S=!.*
*<^;(;RQ^JQ)?0$ZRS!JFU$VR3<8 ZU:X'.@ M6[R.ITZ-&Z*4F;%Q&-*
J6!7#O)?.>E.S=T+BUQ(F/ATX+(:RH5@_\X(P4%^,5 MHH@Z;-AX[OTMPN1TCBRL)7P
O\BE/]E_$8C7!O,#?Y4N15;W;!"X=XO^B=?X[?>(#?Q_69Y"*"V\^+DB/[Q MZOQ\Z'2Z*
MG9^;+7L3>_>K>W!NSCVB\O_1#)URH]HW;QZ@@W)B 7'700O]7-*
5<)A:9$6Y<8'@%.$V4Q5M"U$?H=A:[M). "S'/(.Z%D74>!IC^UW>'B#,(*
SDYHD;\'7U6:"P_)8=?21B/@)D'8#'L((II:(4D_6!)]D ?G@2Q9*APGD:,,4 ;?*
40.C@1']MFSP3#%7:"=PXQM2_O8 MP6RFT_BJU(+5
SIXN,13#G[F0.II$J2Y)A<2CGP&BF*SF3;*$(<4W2&@:)C MDHM*3)0")2["D)Y&8\+$%*
71K=CKU$+3@UZGQ).10^C>?,EA'7%,.A7G9A)8 M'?/PQ (7U^[E/T8/KC,]@J;N7L'F,.! X>,
[N;15@(#FA&2/ M.?FZ(D<+V0&D99&S#X$B4>YY*H4*]-9I>+3&D;*>C9YO$#."^E]
<6.%I[MM$5@ >&9>0!/B@/2V@LO2'X86Y_I O-#4/_ZQ&ZD2@]1(=2WI$-G<4EHS3 ^
*MPUH@(O>TS4?=SHMNQ8(OCIY%;4"R(LVT7U0]95^Z^@JBLQ5QF *4&*,.$'@<*
M%N'=:I163$BN5"-/% ,;Q">9;Q?C4:>E$P;='A,)#5BZ^!%47"%\@-) !U3 MZ*=B-,7*09\B8*
N@NI&RO8&K@@8DD M]9RC"UJR@X!H9T .%A:=2%>R85H.^TK4H"6L_(FC>9H"DBF-*
&=B.+6B&[M M "C3HL/$B"<](\E5,O#<_$7>KI@?5SGQ]&$A_%J*5/!393R5SB*
*MXQ,8[XU"M8S\WABG=<4='*XJ^/%.'"APCKSZ2[M-K*-= B07-,TKU$LLWZ?*
8BCKVJUB+\Y_PJ2# ,17GAP"BMQ/AU^!OI9"H+TCP"#
ML10E2%F44%BT1N^5;"N\Y!:8B[O1NGGV:Q[Z6W%2OGQ"B1X(MO-72D2:)C&H M:
((:H]0\+.Z8#T[)W[M"$81.;[,:UBW0@A8CU[W([[@S'=?GA9&2H.JE2@*
MM3CQ^$W#&:?L9A'-?YRK6]8GI=Y'P>[85"S "IS9E%JI!^S5 J">UJF\/* MO?=F,R]*
*(4DN+<"7]P%U3)W!ZUUN/4#)#VQ]B>7JOU=A.LR8Q$Q_\"_8 $UUVRF&%!_|_*
*MP>)UC#4J=@8!6%2!AM=0@5#T3P+V*TM19Z!*IZT-<0]\='>74^(Q7A?32U*
M0ITFKARSH6"A3QNNYW5&@' M2[Q$V_ N?\U+M-*
6/O)Q;3"G.NPM/($2^YFD12N@2WI_CRPPAB3&(VW'#BP*
M.%^E,)XG]&]PP[AD23R;%#7@C@QM1NPN@D\%%)DA5U?F.69+B6378?W0>CC M?*
*_2FV'EUL*E.H907UR[\HTD\3F%7.KU\'N^M\+]@_]8%7YL94 ;!X(!90W#*
*MT@L*CB,$/V:D0NZ*ZO?! XW#:0VJ,A.Q=C,&+WR#'D&MI6P>J!EY*"]4D>]K*
*MR9V5,_C[DK9RCL?T8ZM'.@:3P8DGE2\^:5UHG*N8VGC[-#97#6%#HJ7&Z\O1*

*M/E8P!Z-4L*Y8-)N?'H/A&(*20P_OQ(DBQSXG(C\#(2U=@N#/\"=<.76 <=U2W-/Q10,=B*-DB5J]L; M19ON^]"<(M M.(KP>QSZE(7Y@DW0EV 8<$TP3<,ZO1>_H:%:(BEP?F1SY64[;&A8,5VL."[# MQAKC1F$<;+RQCD91CBE@7DM>OTN[\.Q2[M"];MNYW!0+]'.B&9.EB=#/'C7'TFKS^/>#($:" 4;VH%_7]L#1KMGE6)'F;P MHPS4<#Z&8/VAUN$]0W=?P)+UI17ZL4"?U&@KCN@E66+W]9)QWA)3\04^P0D M"1-#*_!CK.N%X!9*-&RRXBV&+4_B2T$J"A^3G>FZ+=F;%S]VW6YOX/;:S9=:MY.1Y;\P#IUYZ;DJJ>1HVQPYU?0)63CGS2#O)G/B?79E%"PPD] M,[X'73U?RZ]G@CIE10C1BF>78N[VD:P(#:R'2W1&3K^UL UZDE&VK&6,4#HZM^\09W5V5A;]6O8K]]}!2" ^$WLRE@(XF"3$.&Y"?KB+$%(G30M.XR4XBNOB3M_7$8+#F@;^*,N/@O!LE EI/;/J3:.1YE0F4&:$IR'4$R6EIF7&#'X*'.0-=#M@'SP%3@J5O7Y'Q6I*=R*#\ NO]J([*>D?-Y.N$535)(ED=7#:E:\W'^DFQ"LM#%PU,%:N")4Z62IZGC])}1RX7)\S\!K7KG7TYHOFL>R03A'[0Z->J%(^ "%TM,7O,QOTC\FA>F+-1=G0FBO?O&.&PHNDM*!;''M5D]K%447'>FK9=C%.,6+.==YC&-3+]964RUEP?PV5UB16HYBO)"I0SOJ'#?>MD"'([$P+)RW!Z1DCO^65(&4U!F^I5V8YE:5RBFG.1+Y4=XW"U86J:YS'6?4-M*KFF@ZUH?3:J% F-U= 5;3RC->22L=4@6L;#1R!ZVFI9045!"=FB5Y *6J+83:L)?IYC!UYJ_J<*7U-:Q.6IR?U&"MEN^4MA1QP;W"[RNZ((U/#IUALR?5.?!O M\,T?N^V>VVVUY$-8UB\Z([$9:4M#Q3CB(D4YGA!6T:@7U5TG0/!.G/$@A)0(4J1=H/M!"6341_&F9_"+JK=J7JAAT*C+C.E6M]7)3IJJT5KXCY$3-EF@I M'R@?6RN0HY) O@B#@FM[AB@4Y\7X""Q\!-RC;J]I9,VF"M*U3#$CXG(G5^X> M@U>.I\L8_($Z<4109+Q?N.=+S%Q=XK-+%7#)=_17ZP(-G'HM_=5P$/Z5)!0N427F MGCY2IQ:E/UY,<XP-.>F M;>0'DM5YX?43DP!R&/MDX7&>I%883PZ-JG@:+X")@XQWG5>Z^ Q,;2(6!O!8 MZRU\KM >*-<)S.G@A#GKO5(;L"J+&0HU.H%%"7(@J-C!(!@9Y; ?$;F@T8> M>>JEBD9!"<&:"4HKQ+A;A@O@P1DWG6YNJ", N7Y-*#(<[2,A@=IB:/8>L_;& M]QV'[NSCT$\?AZYL.;9; >AK)C6>GF-H$'G-1PR"?@!:.$^=-S7-SDS-C!U*M@\2[H[XQV2ANT$:3UVUVN8P._CP$C7(P&H!%AX5' MC4'7:;3;/[W,8QM$-W,FE[K>>(9<7(*9<1I?R$E>/W:;H*FTW79'AL[[J*\9 MDX-&JVF-'2&EWFYHS!SDU5N&%96(";G4N9?D0ITJNV)0)8A]J_V:F9G83CB= M YJ./(M**_8%P)4NQ5UN/IH78]#GD*(6.;?*$\U,;Q0]12/9Q62>6W$VF7[) M(?&BI/.SQ9?7[BD\+964TPK(%B[1KBGTA):3]40A([$(!44U\Z*$?F=.9PJ M_B;]:DY_!E;.+XJ=#RHM$+?-%,9.-8)=?8HB*O5PQGJ!I'4FID>UNN;LV]3T79D.7ML>VVAFVX!%U4KVMN*39@RM+RFQWX>\]M#@85;^K[?&\WMS!RW^UW1NZHTRN/M;%WOZCEW859-MS=:F[/%".[CQC.//2U=7#,5>X@B)=<.5.835$1*7J)-=X== M]-$.Z38+77.&!9!BC#G/HK-WG(!2K>U24=2.&_V?:H(H)+1\X"*?ZRL/7Q^! MR348- U#FH)BR\9,Y,_0<_V.QV839MIS[Z^:QM0<9?7=J!5LP/7?[=3P1RYM>TEL!^ZH_>89,BKIQ<46K8]%5J@U!C?Z2',PKG4(I3+M>?\RJ]F>W9?3PXIMM4N$\TFD_AE,R,)CC:?EOE]ZWO$I9WD=O%_0%T5C#FY!:W@(%U@27W-0/#7_6;([?9&:UK1]W1O6I'G;X[''7=7K-M1N]T M@AZ"FY-I-G$6B< M$,A?\IU5J1?K7\=:_Q6>HJ7%X8R6L1,WDAL%4/Q>"THI=0S;83H&4\.A'-TY M4=(CZ6%Z#)Q%EJVN9ID9,#%?B+H(QB%UH+%T"N5>ZM(#G ?)S+8J,#ZOX7MQ1?,FPD&HI&J&-.@0A'<*G9-@J;G]I@+(:?@LOS$(L^JES5[XF(.>4*S<(MU%3O@O*VBC4=_X#/^J!]Z_M0J&&!8Y@"*_"SM0N46*%.T,CR@N;4F^H!.F:*BT"%_,.)>9GV^)\^TNPK((;PO@M M4E/]-8_)Y_5- @YEP45OLXX39ZJ=0K"HBQ1;]M,+\JH3.X27 9ABB^BL"D< M2.$FP# #Z7@T4US0IG\M.*W(.HX-#/H-: E<.G97&%4F5*W@1XZ?PLKA)W7:O[?:'3;,[=H=OK M-"4=A"UX=-Y97;C9E]3NC(!],E%O>+#C-F%EG6;K7O@G7]$^PL)L?MX*WK8=KJ(%FN6J.*=.LS%H_V1[:PJ%O7// M 3N?*X1,K7*"ZU%"F84*\!TQ%'1JW+A,*[MH+2;-YHDC J9W=SNI:W2F+* $NIT1S:3>@W9N23HGGB*+:[65^PO(T;I_A; MKN4R4GY-B%V/SF]!"T2^O1Z:Y,Z+=KO1&8(4KY M6HT64Y 7/OI:324ADF74/I#^.('T[CZ0_G32]^WMU-WE;81VU^V-6FZ_S0YO MC#CT47"/KA3:7;<)&C8[UQ#:G7;?;8]:_.*HVP:S8W1#J3VB M&(9,NCL8NMU^_RJIW8=U#=S1:'B5U!ZZ[6[7'76&5>+7%EPV^ZN0./BM0:_E M-F%WD8>.F(6*%"P8#;DY(=H*.+9HEAD_B91E)(-D?LJ-A@0''=@ N'O\XI' MO<:P\],=Q,X-YEUA;5D.$'M4/0A(D>1,5F6 MGE10RR#8&]T(9?1:B'U0@/* M<'F<@(OO<@D:-*=L2GB)OCVJ_R9AI8W+KQ-O]H@%.;<[%A)I;$<1U5QZ(5;2 MRYVUD@)*RDF7A@(L'&-D!0$XFLN3J!]&L \O:U7V;8OT=)U&8@RN9;5QE MU,9@%*L5V[G!/@QF0YZ>9A3&;7(GV&U=E_5CLA(V1+A!] M!I^-*

*$]=YC_^AF:++V3DY!X[AG*ID3M]\5-7VX08YTN02\)TO@+%;3:#G3E_T M!0KUM:SH'|*
(5Y(\],#S:P[+1?$?B-I9;3D?KPH;0<585YPM3>*J(:H:"G@?*
M8^V1SR:H36.N_9)T#KL+EU8;.(EKNG1T'\Y]]J(W-PD(B,Q6.LXVPUJ#U!G'
MCMNOR_4=\=^3-T2#N6!'"+]=<
*C@'HRNZ_P@!MQ',APZF(XP'"YSLY@NN0,#B.2PGI>2;_*ORN4Q['P3Z,6J"N#OLZX*%R[*
M:W#JCM5HJLCLK,]YUT%@W21")%ZTZJ_FJR D!HF-\ATT#X(AB E2V0(WM)0%
M!K>XX7R,;:VC"%!C;!KUG%HKP5$0=]>\>SM!_V@TO(T3!;^5R/]TQ462I'><
MY^/#G!$:;(DE@Z^103-I4N BA)U#OP"!1X>UL\[C3CWJ+WD-78LOS>#[L = M#D;B!*
[GNZSF4=N".A@9Y&E)E.': M6NYIE)/YV(MVL_F3@>&C;6<^#\82ND@I"]Y72P_;
(";J3/H=65,JU%?+U?_2 M8@W/YZQOIY#&Y[1ZN\%9)?WJ?0 "R=?-@
*Z]!37E_:Q24&&&G.U8G=R7,4D MRJ85%@2A7EFR'P)1;0*GZ_Z*
CC\$YI^C>H:@G+5&/=FF&@:XMGM5W-">!S%SG$(FG8/R M@#@53C)&&:C"V9+W&,
E'$O"J;.1&=5"VR4:G41G)1DM%\(0FP(\YBHBUT" MG\M7L?;//<<$CBB#R63-',A - &2K
*@$ M[";C8:6^ B4E*5_$%347E^J',98%(&L:ADT4&"T1X@!9B?KE%FF[@E.R0YZ3V3O$,*
*[/XY6)$EK;IAB"(<#5HFV/BC?3NG*8 U\(^3R?KYG^[7LZLI[G,=CX3QZ>YS'*
*M%G)AF_=:,KJLW73!LNJW\QC*T.TV6^Z@UWP2SEI2JSFSCQ/X+/E='?4$51$S M+?*
*YG'(S6QI M4%8&S8W *V#18U7W"ZF$;]%/<>;DE>ET*04[SV1H]D9NI]FLT/*O[*)6QZ0;*
MSNM;;%'Y0GCD&O&,BU^KL;,,O1!&3[B,,1V%!H?E4!]Q9?11U&_JS-1\='- M@IE,
[$"+\+;.G9.#CO/B8]QP.IW. 9Q+K]=\"20'Q7+5[/[B,O72 M<(E+6W,I,+PF:VYZRE0<
1[=JR_$7DY68\9:IO15UUZK-:F=_D5-DJ7&D/.X:?$4+QFJ"[_N=J^D$93 M>1%
()Z1(>I[O3T>&H7^0ACPRO,6L8]:#$0JJ9O438.6H0U;84S9 B@6Q\:T*
MQD+E"FQY&YNP&;M_=,5)>)/Z83G4#(3BIS2)AG,TPRJ1,Y@&E8=6:BD/)XKP
*M7G2777QF#@8K-GV@:?R5P7F8LFMX;_[*XF4>K<.I4V>'$!F@7P M7,1,BRN/NC)-*
D;6:D+"D,Y^8O.4QV/_ +,SU^M(X:3COQN-/Y>8=B;#+!2I MP*-*
T&KMG5Y4VA261.9S1^4[Y?.]B I3K8>55:]RZ.C>5CJ2UI"IQZY;5AWJ9
M5)Z5"3]N=OR[5$@3](!YQF M["HTU68(V"#=PSU7A1(&ZP:6=YJ<(+<^)YK!"5
R;@!CIKG"WJKLOQ,O7&26/ M*:8#KZ%;F'1-JW\7A4=X/U.N;%L*3&XX&]*
*(4Z(.6I&5\^4KWK073L%Q5'DGA MWVK*S:TL-1@,V*^B*\6L).L*9-*Q/3*
*]20)5+$FA%GB_J;I(1.U*L68O2%P0 MH:;9,96,<4BV1DL_B<2_4*X[+ZE[&B;HW.Z2':*
(G6<7@TIM+=;I%/7L0@1$M+U_BB/='%#KCX3.3-K8;"8I+I M"\U[J'F>Z:
H6XHZ\0S4IYBW52B6K;\<1,>EP^THJ5TNQ1@T" (IRG?J?^G3 MB[HED5V?7V@.VR9C[A
F,U6T%"EX?$0F9@N3&![A&FB9$5_#<0H];RIPOHB MK&M1G>8=J#^]+S1IEC[?*
N/AQ&GB"9L)B0XJ5BJN; 'W1Z\2Q46M9FV8$U6# MON2CQS[S4BE3]]L\-S?(-
*:RX\K,5"S&7?1KE6.VE>ZEZBVFV/F5*O=-8OKK M>-/K.K,B+F=ON;+:*
(W3$;Z7_+F>17/0<:WMI9HDZ\'(11YK(C=>VRH=V2MZ% MM]+6
_ODN+WAT&WU.P8B7=\4XLYBX%'8Z'4I$7SR^-DD1'ZCW/VN M]WB-*
*FDV#C9,Q,Q5#Q&M46>ET9<"!3L&O\AZB':33]*FZETSJFRRBZ/VQU>CV"/+4;*
*P'S18G8^+W\D_Q&'QN[*C5 :S\AA@O M*:MG6-,@1)(51VJ5NF'G4%AGN];VRBMVT?*
0LI3%IYUC>.D<7E)C#F.DY M0Y%6F@717DL?
*%%'J2@Z+*_11S+86:V;)./V2@ECHX9//@RF&3MI7&*6;*+0? M$A5$HK-*
*@GT*B!_+)ZCPD#>V"61:Q5=Z2=IH+*W'H*H=4[8(.>6B1F+$\W!(= MRN%=!-*
@:!FECW00AHSF]LR6B\YZN4AI\RLPUBB[?=HUX%ZDT"\F\9M1Z2@5.
MQ#@6H4ZXHPX8DQ5E0G2[9$F)%/C;9/2*+IMB^1:K3^[EF4F;4,Q,(;M%7+K M"#:*?-*
:%\7>/W2OE[H\\QY,\SA@FOX>3//TT8E/(0G6O/6(5@_^8OG24_8P
*M<">.G8I=G!0,*8S=+60G+/>YL9%P+XK>EH"Z#"YV\LV]6+J_J62"L&VO2SN"CP"MI-9*
MJ]84 MP,XVQ-BLI#/(Z@\#_ULUZXP4L6I<6P0 M4D6V73C'8TW12,.XMQ@JUB6-*
*"VTHB)8)Z$X.8KX+VNG:KUW1._OB2EG1L M!C9979O113'QTF!*CD <&T-!# VGPLCTA*
'D1MKH(2(Z P5(H+^?E4"!>9# MIA\G*=+R=C21DBY&Y@35U]H^)%%Y:#*TZHD*EI*
M=>(ZZD_\J56D^%VS=#D^&<07?SV%>ABYD305[}S_(-5G0>V2U__E$> +%8
*M.=5&K*SA311?>=K>E(QR@CO%28C^;>GM2#Y1.6/:X"]_N QA0$\1N_:8#%%%*
*M30S]S3P.:N4FKG6:*N]93P^'8#@ETD?R^/0P+W)-ESBB.Y7W9N4H:@;B2C[**
M_5BY(CVZD/A6G[-?,$NJ"(_E@BI=HE@&DM7+LC#<2GEV<,H:<@0EM7,(>" M7\<_43*
^F+K.) A #:YETB/2IPFKD;CZ:^:IG9\LZB@7T]6LH?DSIC&BY5, MFB#VZ&W#+>
\%3@/'(W&;C@%VKA44E>2')58]8%[9^/1P.>G:"PH<@J6KYP0
*MAO+@;P81A;WF];9179)IA]N>Q<#@G#C2Q@L]H0-](6*8+K&51Y!^90-7EW^; MAC*
*VY9O.J/)E7E6&7L5U?0A2P4\98A-$ MMM2BUAVKITC87$OE!=X*G-B_/IR\=+&K58*
2N?/I/;:ZM_R ,5ZT8)J^U"VA MT[PGM!T]7F04MH853S'->N4AV
O&AQV>IU:S:1]GSVUAUS]H&)F"/3RC?'J9

*M6<"/_>OH4UYYO^AH)/>8CN#B1Z08N.,M8/!%@LJ>*_VO*3@?+W!7\=H&A81"*
M]')5'[X=OB?N0F4"N8GO$K3,% 72GIRD7M28L@>>C;.3&L,K+J'K3OUE2UC\RHZE*1?*
*G)T<9BBAN M!*V5--?Y=PSLR"'/:"*4!HR"+2C*',U=UD!JYR"$T[6V*ED0DDI)WE_#ZM93*
MV0P),V,R1]90F5?NOR+N$596HH;FS636HR^W$@STJH0<=XD6W,\9&]U1LEN*
*M(0:JP%*DAL2$14(6P,US+!B H:PBG*\0RT,.-5FQ$S=:BHZ&3^@P(49%E."U*
M/2E/&&&E3N40CASJ9T+X.Z'M.BW>HJ!81_GPE3;0Y5]JD%6B]2B-"@(Q3$-I$
MQAKQ#BI5$E%2LI6\K;5!ZYK*A8;5FLOH$9HY6"R *S?:'$\6.Z_)FF BALR*
M_!P]4;F@@H1H.%\H),:@0@MX6O1]H+=$Y1ND#3!6_KR45$.]):S&)1@&90=\ M?
FL318Y^NZFDONOZXG,D6IA)U4%H6\$^,%7D<#ENTJ8]\HS;KI/<$6:7(Q8U
MF$JU1TN!U@<(FI",=B@75,P0?378E!YT%+K K:,W8GK?IAW!J*;K# U2ZI9*
*MIAA>8U,*0]A\J74:<))6\.X%O&(H;0*=F:(^@R'--DKP]Y M=M +%P %3*OC5)I:=X(*
*\+J53C%5M'6D(U*5)+)5A.385^K6M;P = M4('2I NE?*
*G*O"8K3:)N/L%$Z=B<*3)%K7Q"9&%(63+OAG-LNNQBG)AX&W*]*
MHNXQ99PYL4F8I8_EKS"/1H?C5Q)ZE& @K"IVL-('<#=+L!+DM_AA'PT/C"HJ
M%GI6@%H^3/5)T&[BXR%L.L>T^0U8@5(6$]]H#)^2 MXFMYE\1.,%@#C9=/5^E2V3E?
*CWA]ON_@Y6 ?O'SZX.6)<=QA&'.GXI/H%\O] MDN@ATQE*R-*
:_HMIDL(2ZQ9BE04O&A>&Y:KY /^W?\%ZZ LV;E7(-^#6.,?:@
*M:X.#\8;H@8ZF]+P$4UP!-1MS/.]'?Q;&$RQZ:FHC4:G?*G.0E =3[F0GQ/Z?*
*MRO)HVW*33!:EN;A6_6W_!3FJ$9%,&*"5WKF"BP,=P8S"#V.&P=G&BLM^9C2)*
*MI(BX6"!:^!BY!])[$D3:I$Q*C@CR491=\M68[S\E?=.*X.IP&R; D*/&-(WR MC'M47+'3;*
*(+^;$Z"($N&4P4\Y&)5_DXV$Q:(YJ:*L'F#UQK7 8K]69PN390X M=S3IS%-*
*[D=46;E3HRZ)1K'*B0NZY7^HB\!RR@B*N.8PG1O&\LK>SPFOL:GBH MMR"X5(B-*
CG5\R.['D0S3Z8V\=#^IQ0=X^E=#WK04ADD:]H?VCD*5M0%?P,3*
M@)D)DN6:+E'K2)%5 (>I\E^'_D4<0>,849GZ /E?,XJX#T'O4@3)M!_G6O" M=CK3-*
+5ZC<4P,>%B":<8AV3ZGLYE.TW0)M 'G):+*K M!GGU3,>?MV*
*M_7<*1R^Q.TW#>8^1/+@"A(##TI=+VELOF!=B2!(JU'N-^6# 3],XBC!(2S"T M%%Z.(*
*(A4!X$JV\);2?JCPB3_I'AH$)9+[+@+JDT9VDU&T8EM*M&9N">C!>*
*M"+32@9\CS)A3]VL-01>XCK_@AL^HU[Q\/MW*E(7'K.&3\QD5MA"C*
*3[^S,9U\!2("6QMA6N^#F8+)#;J_&LJ1>*4NX5!^NA@>*P0R\^S:'!2AM9%<*
*M'KHB)CF]3&>E"MA!R\:&,YXC;8JD*LM7I.#?XS#$5TD#00* ORY%*R*+O>7V*
MFTW,34K8-]<:6O-:1WX$>443K%;%]OX_4I8@6&^)R0^'1#.= 7!Z1B0H) $*
MC%Y[0.G#^1=TGW?&%1&"^\<6-201KXHIPT%IU>7T_=B^3,5:+K)[9J]-7)HN
MCWKEL6@?S[V_<_\- EH8K<0^D2\G+EP7;-(!@[TE=Y[KG"S@C/B(3F#:'L@O
*M94+:>5T:*8$#BDH"A8IW%P$BIFD5$6JT5,%W&8S4D]G<+-UMM& ML)8\)VJ2Q**
/1+4Z:Y[M%$DK"!UJY#S5N??O6,,0R1D6$&F1CL/UY7;;(KT M-HEU;*
*(:VEMSH$;KBHC@C'!N1WV%CW' ^C3^-W[Q_?_1Q?(*B*UM@QPIQFB&/*
ML_*9J%;/.E!'ZV!RKD@PW!:E^''2]A)L_I9J#=9\1JW=7SN.<'3/A1F Y&?
RHQSU<8H452HVP:SJ5EQR5F_ZT=Q:7@0D(/ MJ
>!:6OZUO/[Z!48Y^@I&>0G$7UGX2RK]&:^4?0G7SIK3A98D:.V4AZ^TG4*
*MB+G:BK[MPL&P9R@%$@95$#I@IP*I.6GI0840M#D# M'UB*O7L(I*
*9C8#P!E'FT@Q$KP8-^34"(SV,KR;VX)@2'89;SF*M'K['&W.S*
M!B04U&/O^)J;'A,9R4?.]:$)3@)LXMV'3_C%90RW_ONB[U=!?/!*340K8$SK M
*69P\B]^AA^F23;)%4V2TRA(_I&R+X-"KGF?8\D_3;7^QE*2ZEA0_QK;QM^ M:4*
*$4S*'\TCG2N@$;9^%H9G2[UB^Y2RT,3RY ;CTV(\&9320:2+L*E4R>S$)C*LR/1*[;*
*ME@*H#[.I6*=:NT8? *U6I G"DUSI.RUB[BU]2P$_$A\'\ A"4%)3/Y J,/*/ MK6:*
[,6H:#02L22GRQ@?.Y7W,+E_(A_DOC+E_%MBG MO1GMT?I&[//#'C/$,MR'6)[0EWT>2-
>#BD(AXOUD7,P< !;85CRAI$G6EH]HZ3&LH(3M8HEKD .Q#@L84E<2A\' MY.
MJ/>2]6%IO7-EFL M$Q'/2KD$G;>DZ*O.%V-_=TI<)TBH'YTC!4RG>N?LT]BXN,.$K9?01*
*\%P>EC,<.KET[MR BL]/J:/41J/1("I670P M1[/&*BN./R;>BHN)FA+&>9-P ^,U9?F$I6-*
*9!Q,S)0B;7< [VA>J;\^_,/Y-*T_$,FP%3C0RI'6%,%[9#J"@3.CKG5"0VK[VAZUO,*
MX!$$=TJB")N")OW+"+W=N,F@!7^6HK6?N1 H82(Q0P^U"D_5 ')BZAN%
[4\:PU!B.>GP]D1V.:'4+=2T[!,DZ1X
*MZN*Z23Y/\D&QSYXRRSYB#\/VCHA8JSOLH30K;="QP/XQ.!W]><76W,A^=(=3 M*_,*
:5CW.44%9RE5_@Y0U4QTE67=C33' UFU8XJE%=8_R)H5ITVM?3'OF$3# M-
IQW&"O"&RS]5)D83 \2TY,5?U%NV%I;@MJN74P%U5-%4 N@!I'DGR]H7(Q
M$ETH?)+_$4@M?)@IL5&=R%UEL2AUA?#;50J^\QRMX74>5'XR5<1QL3RB9N7*
*M."D9\1'6K QS1*4R-_^_%%:5MU?&\GTO<%(O39[&SG"M(^[??NI](_@97HL"*
*MNV(6(OD4_.P2G[7D*AE&A5L$!H-:GJ/KG)IRDU@R?*

GB+*VD_\]K776=\H=5N6U\A!)RN3P8$99$ M.':P):^Y'W,P -GW3[%$%7F,AX>WF-
5PKCG+=X^ WJB>>-^D/P*=C[AST1.8 MVI8IM:10J->@C++W3SRBYLL34_5*,4?
@=O.L;.75L:YSRJPL,6_$B9F5!*E] M^IQ9;,U>BK-R!BO?]%0X
^P)G2HRI9VXY:6\3MR^4*W?9X2%)$I)!@6%OKE] MP!]
*WX\U\71$CSAI;)>=OCGU&FW?[(^\P+_)*R2MZGE !AE!$23X*Q>;_^]=UZ$<);;(QEI?(A
MP5I:O=SNNYQS(+ H:#BL)!2^ .04CE@1 @(SU^BJPZBB?@DC-3G%*6\A:E$*
M9HK9)$QCB HX3*VG47[AE"T&4N9 =4$TIWT<+M.QJ*)ODG@4?0'8ES/4IL%.
MT(O>AD(F"$+BXJO-H''5J-G8%]<0;K'LQ)5O7PZ57,IXJ-T*(HBHGXDS5)T<
M4#D@.S4R>S4P>S4X?3!UB(JGSNY+
MO0*]+E3VZE%@:/^>I6$V"/LE"N3SA$V)72>%RD@L^%'G29(X@9H'/O\ZQRY6
M5K/\:NCT<#$-RI:R#IG6:A'7HGO MWS+C M"(1]> '_L> ,X6)]
(8(F$3KV0"72:\7FAZ2TK?UF"?7ZFIM"M3F84 3YW")C MYT++P?B]"A1WO@Y^:[M-
T/=GF9L=9V9OXIFQ!Q\RD"@@J_6/]6<
M@+HZV*E7P\$!NMY(B",=&'G,ZB4I2(1<0WT,>L6<^QMJ-1-+'8PBB],];]/?
M@M+0)!US4$ 7B/1HG2X)H-(C6)8$3I]Y1=Z>_NLF%DMCSI9VIRXE:KV/N[OP
MN:W=+9VJ-01U6&":].AQF(MD5DJT7+CG@7^!.[$%+1Z6'&3*;>SV=NBP=+B
M(%CJ2<8ZYN!#EH"G,-?#B]MSXNHS2JV8I4D6TY$1"9P32TS/&3(,XCD77@&F
M@B(O3#\ZG4\"+KO5-Z+@,%>4Y<:Q1L,/7ROS88SHTN\8 M3(!R&HAD3IOG[K67T
U>6\1.R^U@'BR#:!**NE=<9U)/AD""R0&<0U P! MCFAJ81T6=0\KRWIJ+5I9PJ>O0_X"-
NOMB0W5"\VO -_0,I,XLR$ M6BH.9[N\C,8%>&J(*_A[H*OF:AX=1DJS&7:XU'".M=?
J"%.>O0YBK8#L'T$A M?!;8596,11E \(1%;XA_]@KQJ1))P+"P-
LA$%XP@R@Q5X;FD?::)UJXQF!8, MZI(^QRLI9ZA.K_:/3LJ'>*$T^QC12)'6L'J=:O4
]B19<$Q)!S7[0C*!U3*% M'TLA$@X,F! -GU>)'5D#'(EJ&M:S_:B!/X9FDPV0#$D:J/,[Q'Z(\[$
M@CH2UI9YA/&6('S$LP\C<(*@P@(&/$*1QCV\2$]:\QV)]3=4DX3Y0^-*QEWR
M$'=\@$Q122H/[0<+-ZG:\49$LZC3Q10DN'8>*I?A0%Z;(6+_.Z+_B[1B\-*/ MP\ VJUQ@?
Q1M-'0W)6*K=,5JTA6[VU6ZXN4+>0E-R#/"G_I7&_)*X#2._/F>
M6DL(*%0'XA\WPO;&YPXPU[4;WN_@RV%XX#N9YM^1/8_^'\I4([3:4FCY&UGA MBS#
[UF#,8:D*A4\A[*,#-VK[UD+DI)I+/J@.H%(TV 11A76=>8*T2^K6(JD; MH?O+
<9Q\Y!34YDQNN]U O#W% M@LN!Z8"^W0&&,)?"+JS'H4YQ%S-EX9MMO]
[Z2M[*ET+5@*2JU,PP9J;)G8W6D MQ#P'E<_#Y4Q6P:^"3N9BL4P\9 X\
69A)@@OB[F,)2JAV-_ZIC!SRFJ)UGH\ MGL6"*D@*/\WDJVUN8PA2G&MEVF-
4=H!MX@S*^X.4IZ__42'K_CO&))PQ"$@ M60L.#GXO:J_TD;?.#DKK43'SI1R9%S
"QT[^_&V:A,))I_'KI.RC)I3M/N7O
M_>3EQ/D3$96$@2]9"8B0.*WGD/\^7KFUFQS2H!E3I4.1"0%8!PE>4]^G8L MD7)?
=WVJ>\W"YU+*%20+* #&R/P'-[18R/D>?8(P.V70==4EHX[!$4R1@UMY M!DSDCV'O
>B\)-=[Z^30U8'+%;VZ?^K%\>_TE)U_@UE8R3>B2U3P?N&DY7NG
MR>1YF^3PH#OUQ&,WWLOFXET38YH]M["_(-)YVBO6UXR.)0OHYGWK]C5CC[7\^D?
ZD6%VW7 M+&<3:78(336'JR4SY7>H,\"I0$P_8849Y1-K(M%#5R>$_9[%S^=)AM:70-
>^R4(9I91W:S_UUH]YU/XC4/RXAP8Y/535X"4P4% MWY%LR-['4$XCBJ!-
*""89_XO;:#IC^642B!>PB2*452XC0L5GJ8E=.=-QB2. M)$0()+QT1 %HL)S(]&N ZVENL-
SM)H'X7YM#X,16=W:7OK>^6"5XOZVH%'69 M2V?=;#*@*8>,CZX$-8C]T5Q+,3R0&
(X:-8^2B%(;8 >$%YH%$)FB'V6OY-E0 MZPJU$3;P"SBE-7V.N/6H!.9(%5.*+^L#KQXPE?
1U/<"4!:WD3CC]BJF\X,:'7:1F\PA)W8]@$*!%/3_^AK&Z&+CU+8P\91S5!@;5KM@&7V)5E#
MLAJ^@EQPZ\DI?3C9@8F/0AX.KE>J3Z)@<&5Y\-@@4_75\/9CJ9"SR50?K[DD:K[AKZ6@;
<^3J]WO35!?_(M_$.5HHB]3*EFC]&.158*PJ8>]"OO%&,J1F:$K?
72*@N^HBQXL\J"OVP@W1)] M[,CQ0:^7,^"?+]JQRQ1.MRC,^J8SBAPNXN,O,L90; 3 M1"
(]J%DJ7^K8$\934^Y]D !N#5.+:4"TKK@WY"%;(/RYK_RBR&M]Q(A*J^8=
MI7#L]-5KLU!=O9^I_1 (FB%=%FE2%:HFY%K'@M?A^W']DEH=QQ=0G_EP]EC4Y[
M%UZ,^,4T' ,-B/CLTLJ^O::)N(+) 8N^&VPO.*(!>A";S:T$#L8(DC7[O$A(U1)CX]\#!*
(TU&363I)LL_(MQ_)7$69$BDNDMMHRF."Z8=BG*&]ISS+L1)FYQ8,K.,(E-
R%++GIKQ"2)Z=/) M3)WG^_9 #\-TS")MV,\T)EPZ#;@CEHVGY<[# RPG!#L)A2U?7T"N8
J<4@#C MU@K?$LR08:*^X@=23S'CDCM1N![>*M/EUMN81O?Z)?U5!O/*Z(MF#--):CFS.
9<,44&<$ L@3BC;#!#V=1)&K+ M5"X#>CC?D $::HO4?UB*@ Q+XKCF[8: IH%6LH-2?
6DPP6=034F7Q>?7C,!I MDMD4L&->%%P!B[4UP0$!0!,4B+\34MC#_PZ*IDXBT
MV&C!L$Q1.=7WQ@$QAB]\$&F%PI]%* G8]EABK*;YW>EYN;50](FX#YG'%9ME M6#
$^O?C;TA':GL//M+F N72*&&,J#/ARV!VBM8L]IKR\R(,;1G6=60X&()'
M02\2Y0PNI_(UD%Y&&4N4"0G^;]41@,K6D-
M2\FRHKS\J=WZ4.I+B[3O%X6^6GZQOB&_0:_2$WS;T%)&T@8KQ)J%<5\

()B+WW.38^!-0YFUNUW_5ITO8F#T2 M+,F7L[1QHY);?
*M>W<&@/[H)7_0*28B)C4:XXW\/GI"^3";29=H1_(_R4R=1S#KF@)5 MJ)PUR-*
VSWVF$>.254C]N8"7Y=CKW<&SH 1H::@6:7,^A(UMQ0;(5<,F9)L.W M6-
0$RQR*%GV,^SZ>\XHC;K'4IQ&^1@U%P$K;=HD0$N:!IUX@IX'P:MTLBZ._MK[/:
PPDVJD8R(N3;B>%Q:!HI&2A_@>;@!9;@!9PMUN1MR[J8:FN.B:1 NV
M!QD^Z=%38)>GP[:P?$DTS&GDE(._M%,5SK',.?'23P=9>R5%$CE4:/B1*=B M,*
<8O\6DW)BUTMN"[, $."DSS@8ZPW-N]W7H3"=P+G9+TNBO=!]]VF*Q=AH9'\ MP$;R0\,
*[OAF%O7!:SHT1;(/U@>MC$IX99CH*LGX;(LE[P!17R]\'(MWQ]Z:OL*
MAX4.\G49+N:NO?/'A\(EZ3)O[?I-_PINVLUF8S0=;WQN-QO- M=V3KU[TWEW[#*
(U6P^V-!XW9$/]YMEG^OOS3LJ6G9>O53LO6LFEY4LYI^3J>N4:SO"7&M_5Z
*MC6_KOL:W^='[VN@V#AMZOC?;N]M$A,7^<=&B^+3]866+XOW;,*ZMEIYVB\;U*
MB3Y_Z4OOM(:O8)X\VY[^_O'S1&ZX@P[ED>UM;C<;G=/N0H.?]ZT=]+:]/P\N
*MOGB=F,KR/.U\;%*RE'\>R,\:Y>Y/)E!7P&7["(7SB6?K2#GWWDF(JA@DH 0) M7WR-*
\OJ90GO<"P8#EXK0;H^\;ZOQ[ETUHQXWH[J'/[_@C+KT;T!38>X=WTR# M&)/GW?
XH&/MZBE5#^^BA/=S_LEY#>^A'?8EL?PGC;\"D4 WT/Q_HH^.3]1KH M(\AMA-
4X/_$X?]D_6]Q_N+W@!NE&N.G&^/SB^/U&N-SHDNKK/;3CO3.;0[? MDV=T#I'HX!PD=*
(H/X9M46<" Z-":$L31C3A6RE9+RD3-UH#]^KRDG_9_W@O M3I7[/!/EG3U-[CDGGZ' -*
P2)0T[_7]BTK,;!,"$#410S63!E(J 76] H\&*
MWU]'$C[J&,$2PGKUY^:G]HX&;%X#0M,2$(5[;4%2?!RPS=,;:J]Q@D[5:"*
MGJEJ#^&D>G.J%48Q("5 D23:N8+B?Q-P]J";[RC_37-O(4B7RS^"&@J5_]" M0CY*
E4$U/PJZJQ:F1LV:1-[GFI++M!YZ,5)OF\%R=IK^,[?E8?85F!5W[U; M$FA]\A6!EG&3-
*TFP.0=27FW*T[_P$+EJH*!M-DM9Z0W&'%82+AR<&D@P+XIA*
*M5XSLA2)T0W*0ZA+N6;9LE65>LPE7-EL%B\V:RA32&V.%58VJDG"IF$;]XV7L*
MOD+N>.B9K2 (PXL@HEZ%<+BYZ]:"UK;MUTEM5-52;TV,"%0]FQ\[G9^.MV_*
M_'IQW"UC>50G1I!R.L! -"+ 3>H"+>'NYF#KWB:+0#1D?X$I1;M+!Z.]6_SV9HM^?_8:
M+^4F!GO4RE/E2&(1=G.'BK ?X9\\LA4'\[VBE]VW!.^I9IK:8-YG[[V?TO J
M03JO;IA\\RTII'O/L:=,=2\VY\$M6<]BAT-DHU@0%RK-]VW>HJ"T5?25:WKF M?:;
"EK>U5LP;=[7PY29?>"9C5J0J!^5$;D,TO^%BS:M8/]9>0CA2:UF_GM?
MINAMW6T4V>!%\;:JO^ZTZ04"?^YY_Y&OV'=D!/<-/].3/+UH_WFF 5[3[:S,
*M(9S=*H3SXB&H73\G4\87K6B^\3H7KJG!=52UHA>NJ<%VKF5$5KJNT0UOANM[(0%>X*
MKK#,Q,2YH=&WM6FUSXC80_BMJ;M+)S4 "R66N QPSA#@Y9G)P)5SG^JDC
M;!FKL2V?9(?07]]G9?.20"X04MK,-1
*(EE:KU>ZC9UY.JM5#=#:.\M;&3^7RN7*S2,0I<[7@J?!89F0\8L[Y9:O_B9M4*
*MZ'*YV3C*E0V5-V$FG83BPUZ[=]7KU]B;BOVKLX'S=5!N774NNS7V9V92Z4_J*
M[+7'=18M9*D;" C85A7C%E?13RNLT^M_F6G6[YR+B#R?G_6T.]\U&*
M,ITM[ZNQ2G)79ZFX2\L\E.XIN4H2.N0-*E6\:CI?/W8.>L,V$GUL-HX*AH;*
M1TF3/:W+A1N$AK?XZ%)ZIN.FIK0=OJ#SD6GW1IT>EW6NV"#CP[[W.]TVYW/*
*MK2OF?'7:7P:=WQQT0>ZW/MZY?S.6NT!]1Q7*L>;SCP-ZX8>F@_KE-*
*@E(J:T5(9=2W7#38FE@6#M M0 J?.7?"S5)Y*UC/]Z4K-%,^:P.ZD/XH>)@&K!.[AR6&+M**
(H3RM[M..6%NGRL# D58DU8@.+JX>T2.QV+U?LJA#FQA_V
MCO=>;I(."S@BIL6M%&/P1QI(@Z=$Z92IF%TH'8$ RK^NCB7SE;8(^)9Q#5@S
*M$7M0S"$]:\I#YW$43 M=F D4Y:J7&Y)(!:N,(;K"8E$_$;86,YT&K1Y, 93AN1EFH,$7*F1=2*
68S@L MP49BXT"Z 3,9?(H)-_%4&"^3)&C"C<\YB4 !^(HULO],L8.QG@D-C8S?,:!LC[@L!
M $S4H<3EB!LA#A"8AC.(55$TSR8&JCU)"DND4060@ X4@BVGUQN N:' M:FRF(--*
B))'?.";BU)C;#2M+"U@Q4V.6K'V-<'FW&\+GD0T57"\I(1%"T/) M49J MB;Y.0+/$-?0LR>-*
*&RJ382L3 VE89642K5SAH=FP X3($XAY'@?GS@UX M/!*LAR+_*
MWD0^)IJFJD5@08+27VWG8,G+BW?[];T%?0_[M@\V?WL/49L-/A<"T9?6G
*M45"BA./RS*P_A)A_*!#18J8\EZ@,#LRPPV^EL;P!*1%;/50RSAEGD;6T"+F%*
*M2)%,YF$N%8Q&G1+L UN,"J5GSTLF&QKI2:XE+4#F*<_R:$R:,D-IR+*EL3G+ MLHPR*
@;A%&8')9S"E(62H^@Q(V[>F!&\"0ZA["%]?>--9 G^1# M&"(&J/N7:XT M?G[SRW'U?*
=VLPUSYX^KBPZ() \$Z)B]QABI+'[=@'6[E,VE!]9O_=,7,AM/ MT&X0D7L"]M1)^2L&A+*
<5W^2^7HX9G:J:L+VK 3&!BQ#F4JY;J8I,@MI8856 MG*I3M-*
/5$'09.&=VH#YX9(@/B&'_/Y N#$YO;%7 SRZ+$ M'1:4PK.D:CU2$-X$![\;$1;GPP?RI:V=M
*(^""BW=F=UJZOA=8N[B*N1S*N M54C!Z8.#P4O?_GC3/5&:V6Q2XMX6_M! M?Z)9%'?*
5F>/5HAZ"$W2QW0(&YWY7"D KB+USLX 8\%O)?F]9'- MIK:RL[=?*
TTN&C2!;E.NHRE<3(?Q!!@% $NY0G=()N;+(*O M$%Z[F"
(#K;R.V3A9/Q.]SPS42RO8P0+_(P>?%NH-7X/R2@""S7O_H-![U.-59,[9J_* M-EU_0T3-
(W.T]+JX<82.5Y4L=JQ@^?WZ(^_6_W?BXPH./N?W7DA?2W[;)F.O

M#,Q,BYH=&WM6FUO(C<0_BMNJJMR$B1 +FH%'!))2 XI!U="I>NGRNS.
*M@GN[ZZV]"Z&_OL]XEY!ICJU]X';M-"=I%+::$Y) ^]YFJ M-*26IVWT&]V?56LGZ&R>YJW-*
[\KE^UE$<6I\ S)E'R1616/1>?JICWX*&U* MIEQN-4]S92/MSX5-YR&]/[KLW_8'=?%]Q?*
*UKB&'G\[#].KB]\RF*I@W MQ'6_-ZR+:B5)Q5!%9$6/9F*@(QDWQ,?*
VX;;*]]VKB'RXYMEPZ![\\&U'+6: MR6*VO*\N*LE]0Z1TGY9EJ,9QW:CQ)&U*
TJ9&Q^-6Y_.'[D5W,ZJ)[7F:='8*
M/$U:XNNZ/+B!#)3]$(]LTMAUU,$R\Y@V+WN7K:'W7Y/]*_%\$-'?!IT>Y?= M3^U;*
<=WMM?&(I_XU1#J#%YNYF/#3+X.[7]J}H1CVQ5WGTDU[5JDMIKYK#RI:
MOSLH$58=_30:EBW)&Y(F['25@S)_*EL2:03$I<3 M18&X5K&,/25#T0\"Y9$1.A"70"ZD/Y
*,TXGHQMY)2:"+%6*H3.NO9;MHIG(4 MTF+ 2!L?>\,FTL-*
^J5<:@8[3LE5_4IWAWI@I/YW@L?+F"/:&82)]'X+OCRI. ME5GHF1
CN%X]3^Y=A[_HF/(B/1D6AJ0Z<4;L8''UA!>)S>[GBCT=PMSX_5'M
MZ'"3=,5$3DD8FBJ:@3[2B;)X2[1)A8[%M381]G_YY^=B&6CC(/!')@U@+2CV
*MH>6.DI2B$=[/*B5@M?:NL5P+?LS?NW#SFK<=?3C?U%XC !?2PF%P=3077V(] M"\D?*
4^E!''P-YHTU.!X8E2H6,IZ++$Y-QG &Z[L$@ !)$>'-\!8,I(0*1LB$S$&6JF@"%#-B'/&&NR
MGR/P#',-O_O>J&V&;8R,Y"!54XF,=HC'\U6'"-$/B'F>1PZ]]Y$QF,2;6SN*
M019"HGHFR]7S8WKKAE;/_?PM?U5<$L4Y5EB_8 98@U >4K9EZXF"!Q,%F&B1
MJM:!!0G.?_57!TM>7[Q[TSA:T_>X;_]@R[
MS.SV0YCY1X2(%C/EN41G<&"&'3Y5UO$&I"AV>KAF7#'..FL9"J6#2)%,5F$N
*M%8S&G0KL UNL#I7OSDLV&UGE*VD4+T#E*<_Q:,R:,LMIR+&E=3G+L8RV!(-P*
M"G.#$LEARD+)Y(AE.2-6Z0PC\N2XGM/Q-"(6!']A//DOXZO'3SO!]V"4,CH<
MRK9F@B=@VYY#ML8<<#I5/D-)6AV[XX.T@"'7/8PO:?
Q%K($^)4OFXL.A"0/!.C8O<48Z2Y^W8!MNE4MIXOHM^'K%+$:+RM!M$,H] 7L:
MK/P;!H2_%]_DOGX:,SY5%=6$Z]D(C!U8AC.5]KS,<&36TL(&K3A6IVCGJR'H
MLG#.\D!]_,R0 !##_G\D71B.:IKR V'1 7[(+7N;VS61=IE%F3L<,EWI.H\ M4A#>'*
>_+Q06Y\-'\J6]G;0!B/AAHGVU.ZW7OA?:NKB+I!FKN%YA!>>/#@:' MOO[Q%WNBM.
(,IK!U7[H@Y&U0YY^4H\M<2)1DZ7:V&5J=_U0&44J38G^AJ!' M&LF7^WT%^YR28V 7?*
&B9;_$_5X:++4=_9 KFN^V5Q1XOXFW]/XJ[9T&V6LC+ M3R3K^O8Z>[1#U$-
H4@&F0]CXS.D[HG4UTSJ_R 9:!O8.4&"?_#09[Z6(VW]/LI&SY M3?
#)EX\'W]Y>"+>=]\Y#.CZOO-DUW7^5XL_^ 97GA]=9K>VK\^5$=04JJ.?:
M>MB9[BM7]5W^E6L/,%S,ZQL7?-$?7'4&Y8O^<-C_6!?5Y%ZXRZM=U]^DJ'5J
M3Q]_P&V>HOTU,;PW$EY9P9,/WL]\[/[?A\\K./Z4WT/!6T_\MD^^WN2X%V=!
*MIX;_0J;U%U!+ P04_" "AAFY9_O#R;C($_$"P #@ &-O7I_C0:KS;#A(*8F' \UT1H>14/D?=-*
WK M.FTT#CKUZN WRQJ+J,PIUQ!)2C2-H52,+\$?7WNS.Z(TE98U''3J9 L1;T#I
M348O6J/@-ICUX<"N?BZ$_F-H>;>3ZVD?_BR59LG&A:M@&O;!L0L-
(2DO!ET/_\69R.0FAUVT[@\YV<= IAO#S7 WJUO"(+U3A_L>P"+M'
MY1Z&D3\+)U>3D1=.@BGXTY.G ^?'2W?2$*2"P*,Y;%GO=^Y)Q&F@E>U2@2T"F%.9$+
MPJFR@G5&-^!%VEA,C:>5O>0QE0K!8-J42KK80$0EHF(XH#HENO+Z4A)[/:'@*
MAI),IS#A41N.3>C1P:=NUW9'(B\(WU1?CGL"29GAGA&N9@;/BF&0<9?TKY))
*M:LZJ,FF;PIW>,3D!A+-;.#^.3W:]H%$IF3:9_'64$KZD34.T$R!*H*A*+J9B>, M$QZ9=*K?*
=C"RP$[W:JW_A7\?6&.KBSNU#L]<.[C-C M[S7;^2M&I[LS_AS0?
EMR(I>,]VUC&^.@]6$JGNJCYIS51^UYT6]]Z>6F_RRZ MB;P,9F_9ET&81C=\F"K%=@N
*M'$*$6K$40VY&9M44Z5'C2%:7J"U)QX":LJ=,IX:?!3*;A+BY;Y$2O[EF$5(?*
*M7Z+615^Y6&4T7E:?3<"**5J+H+F6&7(T:(@N):V)FQ0%)5(9&M:; K#,R,BYH=&W=*
*M5VUOXC@0_BMSK%IMI09":/[NK:S_^U*K"%B#:@]":E9XW*
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*MNY(M$]U%8*6EX,N^?W1_^\]0A-I5*S'W(%RKOOG"2 MNL"!/PO&H_' "\;3"=S=>7?F?*
P1L$QN/8]DOO7'V: M7W;KOF:Y:0J"%Y!+?9VZ?!-^]W\[G:3B (2B=SG_EG(::"5YV4,2@*
M$PIS(A>$4V5-URG=@!=JXS$=/"[]!8^H5$@&81,JZ6(#(97(BF$).B&ZC/I4
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*Q0 (*&&;EG4(7$??QT M Y8 0 1 " 0 !A8F-D+3(P,C0P.3,P+GAS9%!+ 0(4 M Q0 (*&&;EDA#IXOCQ< .DN 0 5 " :X= !A8F-D M+3(P,C0P.3,P7V-A;"YX;6Q02P$"% ,4 " "AAFY9;TP@HKE #B/@0 M%0 @ %P-0 86)C9"TR,#(T,#DS,%]D968N>&UL4$L! A0# M% @ H89N6=HMOAH@F +4' !4 (!7'8 &%B8V0M M,C R-# Y,S!?;&%B+GAM;%!+ 0(4 Q0 (*&&;EGG 3N9?'@ -^$!@ 5 M " :\. 0!A8F-D+3(P,C0P.3,P7W!R92YX;6Q02P$"% ,4 M " "AAFY9U15L#A;4 0!=8Q< # @ %>AP$ 8V]S;5\Q M,'$N:'1M4$L! A0#% @ H89N67*!3&)C!P \2, X M (!GEL# &-O!P M@2, X (!+6,# &-O XML 85 cosm_10q_htm.xml IDEA: XBRL DOCUMENT 0001474167 2024-01-01 2024-09-30 0001474167 us-gaap:SubsequentEventMember 2024-11-06 0001474167 us-gaap:SubsequentEventMember 2024-11-02 2024-11-06 0001474167 abcd:UkMember 2023-01-01 2023-09-30 0001474167 abcd:UkMember 2023-07-01 2023-09-30 0001474167 abcd:UkMember 2024-07-01 2024-09-30 0001474167 abcd:UkMember 2024-01-01 2024-09-30 0001474167 abcd:UnitedStatesMember 2023-01-01 2023-09-30 0001474167 abcd:UnitedStatesMember 2023-07-01 2023-09-30 0001474167 abcd:UnitedStatesMember 2024-07-01 2024-09-30 0001474167 abcd:UnitedStatesMember 2024-01-01 2024-09-30 0001474167 abcd:GreeceMember 2023-01-01 2023-09-30 0001474167 abcd:GreeceMember 2023-07-01 2023-09-30 0001474167 abcd:GreeceMember 2024-07-01 2024-09-30 0001474167 abcd:BulgariaMember 2023-01-01 2023-09-30 0001474167 abcd:BulgariaMember 2023-07-01 2023-09-30 0001474167 abcd:BulgariaMember 2024-07-01 2024-09-30 0001474167 abcd:BulgariaMember 2024-01-01 2024-09-30 0001474167 abcd:CyprusMember 2023-01-01 2023-09-30 0001474167 abcd:CyprusMember 2023-07-01 2023-09-30 0001474167 abcd:CyprusMember 2024-07-01 2024-09-30 0001474167 abcd:CyprusMember 2024-01-01 2024-09-30 0001474167 abcd:CroatiaMember 2023-01-01 2023-09-30 0001474167 abcd:CroatiaMember 2023-07-01 2023-09-30 0001474167 abcd:CroatiaMember 2024-07-01 2024-09-30 0001474167 abcd:CroatiaMember 2024-01-01 2024-09-30 0001474167 abcd:IrelandMember 2024-01-01 2024-09-30 0001474167 abcd:IrelandMember 2024-07-01 2024-09-30 0001474167 abcd:IrelandMember 2023-07-01 2023-09-30 0001474167 abcd:IrelandMember 2023-01-01 2023-09-30 0001474167 abcd:WarrantExchangeMember 2024-09-26 0001474167 abcd:WarrantsMember 2024-09-01 2024-09-26 0001474167 abcd:WarrantExchangeMember 2024-09-01 2024-09-26 0001474167 abcd:WarrantsMember 2023-12-01 2023-12-29 0001474167 abcd:BoardOfDirectorsMember 2023-08-21 0001474167 abcd:TwoZeroTwentyThreePlanMember 2023-08-21 0001474167 abcd:TwoZeroTwentyTwoPlanMember 2022-09-19 0001474167 2023-04-01 2023-04-03 0001474167 abcd:BoardOfDirectorsMember 2024-01-01 2024-09-30 0001474167 abcd:BoardOfDirectorsMember 2024-07-01 2024-09-30 0001474167 abcd:WarrantExchangeMember 2024-01-01 2024-09-30 0001474167 abcd:WarrantExchangeMember 2023-01-01 2023-12-31 0001474167 abcd:WarrantsMember 2024-09-30 0001474167 abcd:WarrantsMember 2024-01-01 2024-09-30 0001474167 abcd:WarrantsMember 2023-01-01 2023-12-31 0001474167 abcd:WarrantsMember 2022-12-31 0001474167 abcd:WarrantsMember 2023-12-31 0001474167 abcd:FourThirdPartyConsultantsMember 2023-11-01 2023-11-21 0001474167 abcd:PhaseOneMember 2022-06-01 2022-06-26 0001474167 abcd:PhaseTwoMember 2022-06-01 2022-06-26 0001474167 abcd:NationalMedicinesAgencyMember us-gaap:GeneralAndAdministrativeExpenseMember 2024-07-01 2024-09-30 0001474167 abcd:NationalMedicinesAgencyMember us-gaap:GeneralAndAdministrativeExpenseMember 2023-01-01 2023-12-31 0001474167 abcd:NationalMedicinesAgencyMember us-gaap:GeneralAndAdministrativeExpenseMember 2024-01-01 2024-09-30 0001474167 abcd:NationalMedicinesAgencyMember us-gaap:GeneralAndAdministrativeExpenseMember 2023-01-01 2023-09-30 0001474167 abcd:NationalMedicinesAgencyMember us-gaap:GeneralAndAdministrativeExpenseMember 2023-07-01 2023-09-30 0001474167 2021-07-01 2021-07-31 0001474167 us-gaap:InterestExpenseMember 2024-01-01 2024-09-30 0001474167 us-gaap:InterestExpenseMember 2023-01-01 2023-09-30*

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of September 30, 2024, the Company had positive working capital of $11,027,653, an accumulated deficit of $104,479,192, and stockholders' equity of $34,976,599. It is the management's opinion that these conditions raise substantial doubt about the Company's ability to continue as a going concern for a period of twelve months from the date of this filing. The Company's revenues are not able to sustain its operations, and concerns exist regarding the Company's ability to meet its obligations as they become due. The Company is subject to a number of risks to those of smaller commercial companies, including dependence on key individuals and products, the difficulties inherent in the development of a commercial market, the need to obtain additional capital, competition from larger companies, and other pharmaceutical and health care companies. Management evaluated the above conditions which raise substantial doubt about the Company's ability to continue as a going concern to determine if it can meet its obligations for the subsequent twelve months from the date of this filing. Management considered its ability to access future capital, curtail expenses if needed, expand product lines, and acquire new products. Management's plans include expansion of brand name products to the market, expanding the current product portfolio, and evaluating acquisition targets to expand distribution. Furthermore, the Company intends to vertically integrate the supply chain distribution network. During the period up to the issuance of this report the Company has signed multiple distribution agreements for its SPL products in Europe and Asia and a variety of contract manufacturing agreements though its subsidiary, Cana Laboratories Holdings (Cyprus) Limited. Finally, the Company plans to further access the capital markets in order to raise additional funds through equity offerings. More specifically, up to the issuance of its consolidated financial statements for the nine months ended September 30, 2024, the Company has sold 901,488 shares of common stock for net proceeds of $629,426 through two Prospectus Supplements to its Registration Statement on Form S-3 (No. 333-267550) filed with the SEC on February 29 and March 7, 2024. Management will also consider postponing the repayment of its outstanding Trade Facility ($1,588,163 balance as of September 30, 2024), intends to make substantial efforts to receive additional debt financing through its subsidiary, Cosmofarm SA, and plans to raise additional equity funds through utilizing its outstanding warrants. Following such efforts, on September 26, 2024, the Company entered into a Warrant Inducement Letter with an investor pursuant to which the Company issued 9,748,252 new warrants and reduced the exercise price of 4,874,126 warrant shares from $1.45 to $0.8701 to induce exercise and receive gross cash proceeds of $4,240,977. On July 29, 2024 the Company's subsidiary Cosmofarm SA entered into an agreement with a third-party lender in the principal amount of €400,000 ($432,760). Moreover, the Company's management is considering postponing certain repayments of suppliers and creditors. However, management cannot provide any assurances that the Company will be successful in accomplishing any of its plans. The ability of the Company to continue as a going concern is dependent upon its ability to successfully accomplish the plans described herein and eventually secure other sources of financing and attain profitable operations. Considering the above, management is of the view that substantial doubt exists about the Company's ability to continue as a going concern. The consolidated financial statements do not include any adjustments to reflect the possible future effect on the recoverability and classification of assets or the amounts and classifications of liabilities that may result from the outcome of this uncertainty. -6639935 3883215 11027653 -104479192 34976599 901488 629426 1588163

which the Company issued 9,748,252 new warrants and reduced the exercise price of 4,874,126 warrant shares from $1.45 to $0.8701 to induce exercise and receive gross cash proceeds of $4,240,977 NOTE 2 – ORGANIZATION AND NATURE OF BUSINESS Cosmos Health Inc. and its subsidiaries (Nasdaq: COSM), (“us”, “we”, the “Group”, or the “Company”) are an international healthcare group headquartered in Thessaloniki, Greece. The group is engaged in the nutraceuticals sector through its own proprietary lines of products “Sky Premium Life” and “Mediterranation”. The Company is operating in the pharmaceutical sector as well, through the provision of a broad line of branded generics and OTC medications. In addition, the group is involved in the healthcare distribution sector through its subsidiaries in Greece and the UK, serving retail pharmacies and wholesale distributors. The Company is strategically focusing on the research and development (“R&D”) of novel patented nutraceuticals (Intellectual Property) and specialized root extracts as well as on the R&D of proprietary complex generics and innovative OTC products. The Company has developed a global distribution platform and is currently expanding throughout Europe, Asia and North America. The Company has offices and distribution centers in Thessaloniki and Athens, Greece and Harlow, UK. The Company was incorporated in the State of Nevada under the name Prime Estates and Developments, Inc. on July 21, 2009. On November 14, 2013, we changed our name to Cosmos Holdings Inc., and on November 29, 2022, we changed our name to Cosmos Health Inc. Through its acquisition of Amplerissimo Ltd, on September 27, 2013, the Company changed its principal activities into trading of products, providing representation, and provision of consulting services to various sectors. On August 1, 2014, the Company formed SkyPharm S.A., a Greek Company (“SkyPharm”), a subsidiary that used to focus on the trading, sourcing and export of nutraceutical and pharmaceutical products. In February 2017, the Company acquired Decahedron Ltd., a UK Company (“Decahedron”) which is a fully licensed second-generation wholesaler specializing in imports and exports of generics and OTC pharmaceutical products within the EEA and distributor of Sky Premium Life nutraceutical products in the UK. On December 19, 2018, the Company acquired Cosmofarm, a pharmaceutical wholesaler specializing in the distribution and export of pharmaceutical products through its extensive pharmacies network. On April 3, 2023, the Company completed the acquisition of ZipDoctor Inc. (“ZipDoctor”), a telehealth company, a direct-to-consumer subscription-based telemedicine platform. On June 30, 2023, the Company acquired Cana Laboratories Holdings (Cyprus) Limited (“Cana”), which wholly owned an operating subsidiary, Pharmaceutical Laboratories Cana S.A. (“Cana SA”), a Greek pharmaceutical company that manufactures, sells, distributes, and markets original branded products researched and developed by leading global pharmaceutical and healthcare companies. Acquisition Accounting Cloudscreen On January 23, 2024, the Company completed the acquisition of Cloudscreen, a cutting-edge Artificial Intelligence (AI) powered platform. The acquisition is pursuant to the purchase agreement announced on October 11, 2023. Cloudscreen is a multimodal platform specialized in drug repurposing, a process that involves uncovering new target proteins or indications for existing drugs for use in treating different diseases. The total purchase price amounted to $637,080 and

consisted of 280,000 shares of common stock with a fair value of $319,200 and an amount of $317,880 to be settled in cash during 2024 based on the Promissory Note signed on October 10, 2023. The Company accounted for the acquisition as an asset acquisition in accordance with Accounting Standards Codification ("ASC") Topic 805, Business Combinations, ("ASC 805") and recorded $637,080 as an intangible asset related to the technology platform acquired. ZipDoctor On April 3, 2023, the Company completed the acquisition of ZipDoctor Inc. ("ZipDoctor"), a telehealth company for a total sum of $150,000 in cash and $8,788 in fees. The Company accounted for the acquisition as an asset acquisition in accordance with Accounting Standards Codification ("ASC") Topic 805, Business Combinations, ("ASC 805") and recorded $158,788 as an intangible asset related to the technology platform acquired. Bikas On June 15, 2023, Cosmos Health Inc. entered into an Assignment and Assumption Agreement (the "Agreement") with Ioannis Bikas O.E., a Greek Company ("Bikas"). Bikas is owner of a pharmaceutical distribution network in Greece and agreed to sell to the Company their distribution network and customer base. The purchase price of the network was €100,000 ($109,330) in cash, and €300,000 ($316,081) in the Company's common stock. The Company issued 99,710 shares of common stock related to the acquisition of the customer base, based on the fair value of the stock on the acquisition date. The Company accounted for the acquisition as an asset acquisition in accordance with ASC 805 and recorded $425,411 as an intangible asset related to the customer base acquired. Buildings Acquisitions On April 24, 2023, the Company purchased a building for a total sum of $1,054,872 in cash. The Company accounted for the acquisition as an asset acquisition in accordance with ASC 805 and recorded the cost of the building as "Property, plant and equipment" on the consolidated balance sheets. On January 6, 2023, the Company agreed to purchase land and building located in Montreal, Canada from a third-party vendor. The total purchase price amounts to $3,950,000 and the closing date of the agreement based on the amendment signed on July 19, 2023, is December 31, 2023. As of September 30, 2024, the Company has made no additional prepayments concerning this building. The closing date of the agreement has been extended to December 31, 2024. Cana On June 30, 2023, the Company acquired Cana Laboratories Holdings (Cyprus) Limited ("Cana"), which wholly owned an operating subsidiary, Pharmaceutical Laboratories Cana S.A. ("Cana SA") for €800,000 ($873,600) in cash and 46,377 shares of common stock, with fair value of $138,667 as of the date of acquisition. Moreover, on February 28,2023, the Company had signed a Secured Promissory Note with Cana, whereby Cana borrowed the sum of €4,100,000 ($4,457,520), included in the total consideration of

$5,469,787. The Company accounted for the acquisition as a business acquisition in accordance with ASC 805. The fair value of Cana assets acquired, and liabilities assumed was based upon management's estimates assisted by an independent third-party valuation firm. The fixed assets of Cana (which included land, building & machinery) were valued as of December 31, 2022 and the Company believes that nothing has materially changed between such date and the acquisition date (June 30, 2023). The following table summarizes the preliminary allocation of purchase price of the acquisition:</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;margin-left:auto;margin-right:auto;width:85%"><tbody><tr style="height:15px"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Consideration </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px 0px 0px 15px; text-align:justify;">Cash</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">5,331,120</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Fair value of common stock issued </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">138,667</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Fair value of total consideration transferred </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">5,469,787</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;"> </td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Recognized amounts of identifiable assets acquired </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"><p

style="font-size:10pt;font-family:times new roman;margin:0px"> </td><td class="ffcell" style="width:9%;"> </td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Financial assets </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,796,911</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ccceff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Inventory</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">297,340</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Property, plant and equipment</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">7,488,818</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ccceff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Identifiable intangible assets</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">562,200</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Financial liabilities</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(3,235,233 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#ccceff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Total identifiable net assets</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">6,910,036</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;">

 </td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Bargain purchase gain </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">1,440,249</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr></tbody></table><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;margin-left:auto;margin-right:auto;width:85%"><tbody><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Revenue for the 9 - month period ended September 30, 2024</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">549,567</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Loss for the 9 - month period ended September 30, 2024 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(1,674,785 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr></tbody></table> During the prior year period, Cana had minimal operations as it was in financial difficulties and seeking for an investor. Basis of Financial Statement Presentation The accompanying unaudited condensed consolidated financial statements have been prepared in accordance with U.S. GAAP. Principles of Consolidation Our consolidated accounts include our accounts and the accounts of our wholly owned subsidiaries, SkyPharm S.A., Decahedron Ltd., Cosmofarm S.A., Cana Laboratories Holdings (Cyprus) Limited and ZipDoctor Inc. The Group’s financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (“US GAAP”). The consolidated financial statements reflect the consolidation of all entities in which the Company has control, as determined by the ability to direct the activities that significantly affect the entities’ economic performance. All significant intercompany balances and transactions have been eliminated. Transactions in and Translations of Foreign Currency <p style="FONT-SIZE: 10pt; FONT-

FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> The functional currency for the Greek subsidiaries of the Company (CANA Laboratories, Cosmofarm S.A. and SkyPharm SA) is Euro (€) and for the UK subsidiary (Decahedron Ltd) is GBP (£). ZipDoctor Inc. is a U.S. based entity. As a result, the financial statements of the subsidiaries (except for ZipDoctor Inc.) have been translated from the local currency into U.S. dollars using (i) year-end exchange rates for balance sheet accounts, and (ii) average exchange rates for the reporting period for all income statements accounts. Foreign currency translations gains and losses are reported as a separate component of the condensed consolidated statements of changes in stockholders' equity and mezzanine equity.   Use of Estimates The preparation of the consolidated financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. The Effects of War in the Ukraine On February 24, 2022, Russian forces launched significant military action against Ukraine. There continues to be sustained conflict and disruption in the region, which is expected to endure for the foreseeable future. We do not conduct any commercial transactions with either Ukraine or Russia and the Company and, as such, is not aware of any specific event or circumstance that would require an update to its estimates or judgments or a revision of the carrying value of its assets or liabilities as of the date of issuance of this Quarterly Report on Form 10-Q. Such political issues and conflicts could have a material adverse effect on our results of operations and financial condition if they escalate in areas in which we do business. In addition, changes in and adverse actions by governments in foreign markets in which we do business could have a material adverse effect on our results of operations and financial condition. Credit Losses In June 2016, the FASB issued ASU 2016-13, Financial Instruments—Credit Losses (Topic 326): Measurement of Credit Losses of Financial Instruments, which amends the requirement on the measurement and recognition of expected credit losses for financial assets held. Furthermore, amendments ASU 2019-10 and ASU 2019-11 provided additional clarification for implementing ASU 2016-13. ASU 2016-13 is effective for the Company beginning January 1, 2023, with early adoption permitted. The Company adopted the standard on January 1, 2023, and the standard did not have a material impact on the Company's consolidated financial statements and related disclosures. The Company is exposed to credit losses primarily through sales to its customers and the loans that it has provided. The Company assesses each customer's/ borrower's ability to pay, and a credit loss estimate by conducting a credit review which includes consideration of established credit rating, or an internal assessment of the customer's creditworthiness based on an analysis of their payment history when a credit rating is not available. The Company monitors credit exposure through active review of customer balances. The Company's expected loss methodology for accounts receivable is developed through consideration of factors including, but not limited to, historical collection experience,

current customer credit ratings, current customer financial condition, current and future economic and market conditions, and age of the receivables. More specifically, the Company assesses a number of customers with significant long outstanding balances on an individual basis, applying different credit loss percentages to them, and subsequently summarizes the ones not included in the individual analysis, groups them based on their rating (decided based on the factors described above) and applies specific credit loss percentages to each group. The Company has elected to follow the simplified ECL approach. The charges related to credit losses are included in "General and administrative expenses" and are recorded in the period that the outstanding receivables are determined to be doubtful. Account balances are written-off against the allowance when they are deemed uncollectible. Cash and Cash Equivalents For purposes of the statement of cash flows, the Company considers all highly liquid investments purchased with an original maturity of three months or less to be cash equivalents. The Company maintains bank accounts in the United States denominated in U.S. Dollars, in Greece denominated in Euros, U.S. Dollars and Great Britain Pounds (British Pounds Sterling), and in Bulgaria denominated in Euros. The Company also maintains bank accounts in the United Kingdom, denominated in Euros and Great Britain Pounds (British Pounds Sterling). Accounts Receivable, net Accounts receivable are stated at their net realizable value. The allowance for doubtful accounts against gross accounts receivable, prepaid expenses and other current assets and other assets reflects the best estimate of probable losses inherent in the receivables' portfolio determined on the basis of historical experience, specific allowances for known troubled accounts and other currently available information. As of September 30, 2024 and December 31, 2023, the Company's allowance for doubtful accounts was $19,905,776 and $19,686,091, respectively. Below is the summary of changes in the allowance for doubtful accounts: <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:center;"> September 30, 2024 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px"><td> </td><td style="white-space: nowrap;"> </td><td class="ffcell" colspan="2"> </td><td style="white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Balance as of

January 1st, 2024 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:10%;vertical-align:bottom;text-align:right;">19,686,091</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Provisions for credit losses </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="vertical-align:bottom;text-align:right;">-</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Write-offs </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="vertical-align:bottom;text-align:right;">250,971</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Foreign exchange adjustments</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Other adjustments</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="vertical-align:bottom;text-align:right;">(31,286 </td><td style="vertical-align:bottom;white-space: nowrap;">) </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Balance as of September 30, 2024</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="vertical-align:bottom;white-space: nowrap;"><strong>$</td><td class="ffcell" style="vertical-align:bottom;text-align:right;">19,905,776</td><td style="white-space: nowrap;"> </td></tr></tbody></table> Tax Receivables The Company pays Value Added Tax (“VAT”) or similar taxes (“input VAT”), income taxes, and other taxes within the normal course of its business in most of the countries in which it operates related to the procurement of merchandise and/or services it acquires and/or on sales and taxable income. The Company also collects VAT or similar taxes on behalf of the government (“output VAT”) for merchandise and/or services it sells. If the output VAT exceeds the input VAT, this creates a VAT payable to the government. If the input VAT exceeds the output VAT, this creates a VAT receivable from the government. The VAT tax return is filed on a monthly basis offsetting the

payables against the receivables. In observance of EU regulations for intra-EU cross-border sales, our subsidiaries in Greece, SkyPharm and Cosmofarm, do not charge VAT for sales to wholesale drug distributors registered in other European Union member states. As of September 30, 2024 and December 31, 2023, the Company had a VAT net receivable balance of $322,576 and $187,512 respectively, recorded in the consolidated balance sheet as prepaid expenses and other current assets and accounts payable and accrued expenses, respectively. Inventory Inventory is stated at the lower-of-cost or net realizable value using the weighted average method. Inventory consists primarily of finished goods and packaging materials, i.e., packaged pharmaceutical products and the wrappers and containers they are sold in. A periodic inventory system is maintained by 100% count. Inventory is replaced periodically to maintain the optimum stock on hand available for immediate shipment. The Company writes down inventories to net realizable value based on physical condition, expiration date, and current market conditions, as well as forecasted demand. The Company's inventories are not highly susceptible to obsolescence. Many of the Company's inventory items are eligible for return to our suppliers when pre-agreed product requirements, including, but not limited to, physical condition and expiration date, are not met. No significant judgments have been applied in estimating the selling price of our inventory. Property and Equipment, net Property and equipment are stated at cost, less accumulated depreciation. Depreciation is calculated on a straight-line basis over the useful lives (except for leasehold improvements which are depreciated over the lesser of the lease term or the useful life) of the assets as follows: <table cellpadding="0" style="border-spacing:0;font-size:10pt;width:100%"><tbody><tr style="height:15px"><td></td><td> </td><td colspan="2" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"> Estimated Useful Life </td><td></td></tr><tr style="height:15px;background-color:#cceeff"><td style="width:77%;"> Leasehold improvements and technical works </td><td style="width:1%;"> </td><td style="width:1%;"></td><td style="width:20%;vertical-align:bottom;"> Lesser of lease term or 25 years </td><td style="width:1%;"></td></tr><tr style="height:15px;background-color:#ffffff"><td style="width:77%;"> Buildings </td><td style="width:1%;"> </td><td style="width:1%;"> </td><td style="width:20%;vertical-align:bottom;"> 25-30 years </td><td style="width:1%;"><p style="font-size:10pt;font-family:times new

roman;margin:0px"> </td></tr><tr style="height:15px;background-color:#cceeff"><td> Vehicles </td><td></td><td> </td><td> 6 years </td><td></td></tr><tr style="height:15px;background-color:#ffffff"><td> Machinery </td><td></td><td> </td><td> 20 years </td><td></td></tr><tr style="height:15px;background-color:#cceeff"><td> Furniture, fixtures and equipment </td><td> </td><td></td><td style="vertical-align:bottom;"> 5–10 years </td><td> </td></tr><tr style="height:15px;background-color:#ffffff"><td> Computers and software </td><td> </td><td></td><td style="vertical-align:bottom;"> 3-5 years </td><td></td></tr></tbody></table> Depreciation expense was $89,694 and $124,910 for the three months ended September 30, 2024 and 2023, respectively and $306,126 and $237,479 for the nine months ended September 30, 2024 and 2023, respectively. Property and Equipment additions Property and Equipment additions are recognized as assets when it is probable that future economic benefits associated with the asset will flow to the entity and the cost of the asset can be measured reliably. Additions are initially measured at cost, which includes all costs directly attributable to bringing the asset to its working condition and location for its intended use. This may include purchase price, freight, installation, and any directly attributable professional fees. They are capitalized if their cost exceeds a certain threshold. The threshold is determined based on materiality considerations. Costs below the threshold are typically expensed as incurred. After initial recognition, additions are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is calculated systematically over the estimated useful life of the asset. They are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If the carrying amount exceeds the recoverable amount, an impairment loss is recognized, and the carrying amount of the asset is adjusted accordingly. Borrowing costs directly attributable to the acquisition, construction, or production of qualifying assets, including Property and Equipment additions, are capitalized as part of the cost of those assets. Goodwill and Intangibles, net The Company periodically reviews the carrying value of intangible assets not subject to amortization, including goodwill, to determine whether impairment may exist. Goodwill and certain intangible assets are assessed annually, or

when certain triggering events occur, for impairment using fair value measurement techniques. These events could include a significant change in the business climate, legal factors, a decline in operating performance, competition, sale or disposition of a significant portion of the business, or other factors. First, under step 0, we determine whether it is more likely than not that the fair value of the reporting unit is less than the carrying amount. Following, if step 0 fails, goodwill impairment is determined using a two-step process. The first step of the goodwill impairment test is used to identify potential impairment by comparing the fair value of a reporting unit with its carrying amount, including goodwill. The Company uses level 3 inputs and a discounted cash flow methodology to estimate the fair value of a reporting unit. A discounted cash flow analysis requires one to make various judgmental assumptions including assumptions about future cash flows, growth rates, and discount rates. The assumptions about future cash flows and growth rates are based on the Company's budget and long-term plans. Discount rate assumptions are based on an assessment of the risk inherent in the respective reporting units. If the fair value of a reporting unit exceeds its carrying amount, goodwill of the reporting unit is considered not impaired and the second step of the impairment test is unnecessary. If the carrying amount of a reporting unit exceeds its fair value, the second step of the goodwill impairment test is performed to measure the amount of impairment loss, if any. The second step of the goodwill impairment test compares the implied fair value of the reporting unit's goodwill with the carrying amount of that goodwill. If the carrying amount of the reporting unit's goodwill exceeds the implied fair value of that goodwill, an impairment loss is recognized in an amount equal to that excess. The implied fair value of goodwill is determined in the same manner as the amount of goodwill recognized in a business combination. That is, the fair value of the reporting unit is allocated to all of the assets and liabilities of that unit (including any unrecognized intangible assets) as if the reporting unit had been acquired in a business combination and the fair value of the reporting unit was the purchase price paid to acquire the reporting unit. On December 19, 2018, as a result of the acquisition of Cosmofarm, the Company recorded $49,697 of goodwill. Intangible assets with definite useful lives are recorded on the basis of cost and are amortized on a straight-line basis over their estimated useful lives. The Company uses a useful life of 5 years for an import/export license and a useful life of 10 years for the pharmaceutical and nutraceutical products licenses included in Note 4 as "Licenses". A useful life of 10 years is also used for the platforms included in Note 4 as "Software" and the customer bases. The Company evaluates the remaining useful life of intangible assets annually to determine whether events and circumstances warrant a revision to the remaining amortization period. If the estimate of the intangible asset's remaining useful life is changed, the remaining carrying amount of the intangible asset will be amortized prospectively over that revised remaining useful life. As of September 30, 2024 and December 31, 2023, no revision to the remaining amortization period of the intangible assets was made. Amortization expense was $196,183 and $88,168 for the three months ended September 30, 2024 and 2023, respectively and $579,556 and $138,438 for the nine months ended September 30, 2024 and 2023, respectively. Impairment of Long-Lived Assets In accordance with ASC 360-10, Long-lived Assets, property and equipment and intangible assets are reviewed for impairment whenever

events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of long-lived assets to be held and used is measured by a comparison of the carrying amount of an asset to the estimated undiscounted future cash flows expected to be generated by the asset. If the carrying amount of an asset exceeds its estimated undiscounted future cash flows, an impairment charge is recognized by the amount by which the carrying amount of the asset exceeds the fair value of the assets. Fair value is generally determined using the asset's expected future discounted cash flows or market value, if readily determinable. Equity Method Investment For those investments in common stock or in-substance common stock in which the Company has the ability to exercise significant influence over the operating and financial policies of the investee, the investment is accounted for under the equity method. The Company records its share in the earnings of the investee and is included in "Equity earnings of affiliate" in the consolidated statement of operations. The Company assesses its investment for other-than-temporary impairment when events or changes in circumstances indicate that the carrying amount of the investment might not be recoverable and recognizes an impairment loss to adjust the investment to its then current fair value. Investments in Equity Securities Investments in equity securities are accounted for at fair value with changes in fair value recognized in net income (loss). Equity securities are classified as short-term or long-term based on the nature of the securities and their availability to meet current operating requirements. Equity securities that are readily available for sale in current operations are reported as a component of current assets on the accompanying consolidated balance sheets. Equity securities that are not considered available for use in current operations would be reported as a component of long-term assets on the accompanying consolidated balance sheets. For equity securities with no readily determinable fair value, the Company elects a measurement alternative to fair value. Under this alternative, the Company measures the investments at cost, less any impairment, and adjusted for changes resulting from observable price changes in transactions for identical or similar investments of the investee. The election to use the measurement alternative is made for each eligible investment. As of September 30, 2024, investments consisted of 16,666 shares which traded at a closing price of $0.75 per share or value of $12,416 of National Bank of Greece. Additionally, the Company has $7,665 in equity securities of Pancreta Bank, which are revalued annually. Fair Value Measurement The Company applies ASC 820, Fair Value Measurements and Disclosures, ("ASC 820"), for assets and liabilities measured at fair value on a recurring basis. ASC 820 establishes a common definition for fair value to be applied to existing generally accepted accounting principles that require the use of fair value measurements establishes a framework for measuring fair value and expands disclosure about such fair value measurements. ASC 820 defines fair value as the price that would be received to sell an

asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Additionally, ASC 820 requires the use of valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs. These inputs are prioritized below: Level 1: Observable inputs such as quoted prices (unadjusted) in active markets for identical assets or liabilities. Level 2: Inputs other than quoted prices that are observable, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets and quoted prices for identical or similar assets or liabilities in markets that are not active. Level 3: Unobservable inputs in which little or no market data exists, therefore developed using estimates and assumptions developed by us, which reflect those that a market participant would use. In addition, ASC 825-10-25, Fair Value Option, ("ASC 825-10-25"), expands opportunities to use fair value measurements in financial reporting and permits entities to choose to measure many financial instruments and certain other items at fair value. The Company did not elect the fair value options for any of its qualifying financial instruments. Our financials also included the following financial instruments as of September 30, 2024 and December 31, 2023: cash, accounts receivable, inventory, prepaid expenses, loans receivable, accounts payable, notes payable and lines of credit. Except for the loans receivable which carry fixed interest rates, the carrying value of the remaining instruments, approximates fair value due to their short-term nature. Customer Advances The Company receives prepayments from certain customers for pharmaceutical products prior to those customers taking possession of the Company's products. The Company records these receipts as current liabilities until it has met all the criteria for recognition of revenue including passing control of the products to its customer, at such point, the Company will reduce the customer advances balance and credit the Company's revenues. Revenue Recognition In accordance with ASC Topic 606, Revenue from Contracts with Customers ("ASC 606"), the Company uses a five-step model for recognizing revenue by applying the following steps: <table cellpadding="0" style="border-spacing:0;font-size:10pt;width:100%"><tbody><tr style="height:15px"><td style="width:4%;"> </td><td style="width:4%;vertical-align:top;"> 1) </td><td style="vertical-align:top;"> Identification of the Contract: The Company identifies a contract with a customer when it enters into an agreement that

creates enforceable rights and obligations. </td></tr><tr style="height:15px"><td> </td><td style="vertical-align:top;"> 2) </td><td style="vertical-align:top;"> Identification of Performance Obligations: The Company identifies distinct performance obligations within each contract, which represent promises to transfer goods or services to the customer. </td></tr><tr style="height:15px"><td> </td><td style="vertical-align:top;"> 3) </td><td style="vertical-align:top;"> Determination of Transaction Price: The Company determines the transaction price, which represents the amount of consideration to which it expects to be entitled in exchange for transferring promised goods or services to the customer, excluding any amounts collected on behalf of third parties. </td></tr><tr style="height:15px"><td> </td><td style="vertical-align:top;"> 4) </td><td style="vertical-align:top;"> Allocation of Transaction Price: The Company allocates the transaction price to each distinct performance obligation based on its standalone selling price. If the standalone selling price is not observable, the Company estimates it using an appropriate method. </td></tr><tr style="height:15px"><td> </td><td style="vertical-align:top;"> 5) </td><td style="vertical-align:top;"> Recognition of Revenue: Revenue is recognized when (or as) the Company satisfies a performance obligation by transferring a promised good or service to the customer. This typically occurs at a point in time or over time, depending on the nature of the performance obligation. </td></tr></tbody></table> Wholesale revenue and sales of own branded nutraceutical and pharmaceutical products The Company has contracts or signed partnership forms (usual in the wholesale sector of the pharma industry) with its customers, stipulating enforceable rights and obligations. The Company is responsible for transferring the goods to the customer’s location, which represents its sole performance obligation. Thus, the transaction price, which is predetermined in most of the products sold, is exclusively allocated to this performance obligation. Revenue is recognized at a single point in time, which is upon issuance of the corresponding sales invoice. The Company has assessed the impact of the items invoiced but not delivered to the customer’s location as of December 31, 2023 and September 30, 2024, and deemed that it had no material effect. Pharma manufacturing The Company has active contracts with its customers, stipulating enforceable rights and obligations. The Company is responsible for the manufacturing and the packaging of specific products assigned by its customers, which represents its performance obligations to which the Company allocates the transaction price

determined. The customers are responsible for providing the raw materials to the Company. Revenue is recognized over a period of time, which is during the production and packaging period of the respective products. As of September 30, 2024, there were no products or batches of products for which the production or packaging phase was in progress. Medihelm SA Commencing from January 1, 2023, and pursuant to the agreement with Medihelm, the exclusive distributor of the Company's own proprietary line of nutraceuticals, the Company considers the transaction price to be variable and records an estimate of the transaction price, subject to the constraint for variable consideration. The Company is basing the change in transaction price with the exclusive distributor through assessment of significant overdue receivables from the exclusive distributor, which the Company reassesses each reporting period. Through this assessment, the Company applied the "expected value" model under ASC 606-10-32-5 and had applied specific constraints to revenue due from the customer at the end of each reporting period. Following the application of the "expected value" model, the Company had deferred an amount of $397,000 and recorded it against the sales to Medihelm for the twelve months ended December 31, 2023. However, the Company assessed once more the trading relationship with Medihelm SA at year end and since no significant receipts had taken place up to the issuance of the report, the Company recorded an allowance for the total receivable amount not received up to the issuance date. More specifically a cumulative reserve of $12,655,615 was applied, leaving a receivable of $532,704 due from Medihelm SA, as of December 31, 2023. The Company does not consider that new sales to Medihelm SA or sales to any other customer include a variable component as of September 30, 2024 and has limited such sales to the minimum required. Stock-based Compensation The Company records stock-based compensation in accordance with ASC 718, Stock Compensation ("ASC 718") and Staff Accounting Bulletin No. 107 ("SAB 107") regarding its interpretation of ASC 718. ASC 718 requires the fair value of all stock-based employee compensation awarded to employees to be recorded as an expense over the related requisite service period. The Company values any employee or non-employee stock-based compensation at fair value using the Black-Scholes Option Pricing Model. The Company accounts for non-employee share-based awards in accordance with the measurement and recognition criteria of ASU 2018-07, "Compensation-Stock Compensation-Improvements to Nonemployee Share-Based Payment Accounting." Income Taxes The Company accounts for income taxes under the asset and liability method, as required by the accounting standard for income taxes ASC 740. Under this method, deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax basis, as well as net operating loss carryforwards. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. 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. The Company is liable for income taxes in Greece and the United Kingdom The corporate income tax rate is 22% in Greece and 25% in the United Kingdom. Losses may also be subject to limitation under certain rules regarding change of ownership. We regularly review deferred tax assets to assess their potential realization and establish a valuation allowance for portions of such assets to reduce the carrying value if we do not consider it to be more likely than not that the deferred tax assets will be realized. Our review includes evaluating both positive (e.g., sources of taxable income) and negative (e.g., recent historical losses) evidence that could impact the realizability of our deferred tax assets. At September 30, 2024, we believe our United Kingdom and Greece deferred tax assets will not be realized, as such, we did not record a reversal on the full valuation approach we followed during the year ended December 31, 2023. Leases The Company accounts for leases in accordance with ASC 842. For all leases, the Company recognizes a right-of-use (ROU) asset and a lease liability on the balance sheet. The ROU asset represents the Company's right to use the underlying asset for the lease term, and the lease liability represents the obligation to make lease payments arising from the lease, both measured at the present value of future lease payments. Lease payments are recognized as an operating expense on a straight-line basis over the lease term. The interest on the lease liability and the amortization of the ROU asset are recognized separately in the income statement. Initial direct costs incurred by the Company in negotiating and securing leases are capitalized and amortized over the lease term on a straight-line basis. The assets and liabilities from operating and finance leases are recognized at the commencement date based on the present value of remaining lease payments over the lease term using the Company's secured incremental borrowing rates or implicit rates, when readily determinable. Short-term leases, which have an initial term of 12 months or less, are not recorded on the balance sheet. The Company's operating leases do not provide an implicit rate that can readily be determined. Therefore, we use a discount rate based on our incremental borrowing rate, which is determined using the average interest rate of our long-term debt on the date of inception. Retirement and Termination Benefits Under Greek labor law, employees are entitled to lump-sum compensation in the event of termination or retirement. The amount depends on the employee's work experience and remuneration as of the day of termination or retirement. If an employee remains with the company until full-benefit retirement, the employee is entitled to a lump-sum equal to 40% of the compensation to be received if the employee were to be dismissed on the same day. The Company periodically reviews the uncertainties and judgments related to the application of the relevant labor law regulations to determine retirement and termination benefits obligations of its Greek subsidiaries. The Company has evaluated the impact of these regulations and has identified a potential retirement and termination benefits liability. The amount of the liability as of September 30, 2024 and December 31, 2023, was $395,698 and $408,665, respectively, and has been recorded as a long-term liability within the consolidated balance sheets. *

Basic and Diluted Net Loss per Common Share Basic income per share is calculated by dividing the income available to common stockholders by the weighted average number of shares of common stock outstanding during the period. Diluted income per share is calculated by dividing income available to common stockholders by the weighted average number of common shares outstanding for the period and, when dilutive, potential shares from stock options and warrants to purchase common stock, using the treasury stock method. In accordance with ASC 260, Earnings Per Share, the following table reconciles basic shares outstanding to fully diluted shares outstanding. <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:center;"> September 30, 2024 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:center;"> September 30, 2023 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Weighted average number of common shares outstanding Basic </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:10%;vertical-align:bottom;text-align:right;">17,724,305</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:10%;vertical-align:bottom;text-align:right;">11,346,071</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Potentially dilutive common stock equivalents </td><td style="white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;white-space: nowrap;">

</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Weighted average number of common and equivalent shares outstanding – Diluted </td><td style="white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:right;">17,724,305</td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:right;">11,346,071</td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr></tbody></table> The following table summarizes potential common shares that were excluded as their effect is anti-dilutive: <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:center;"> September 30, 2024 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:center;"> September 30, 2023 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Warrants </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:10%;vertical-align:bottom;text-align:right;">13,432,507</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:10%;vertical-align:bottom;text-align:right;">6,124,412</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-

family:times new roman;margin:0px">Total </td><td style="white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 3px double;vertical-align:bottom;text-align:right;">13,432,507</td><td style="PADDING-BOTTOM: 3px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 3px double;vertical-align:bottom;text-align:right;">6,124,412</td><td style="PADDING-BOTTOM: 3px;white-space: nowrap;"> </td></tr></tbody></table> Common stock equivalents are included in the diluted income per share calculation only when option exercise prices are lower than the average market price of the common shares for the period presented. In March 2022, the FASB issued ASU 2022-02, Troubled Debt Restructurings and Vintage Disclosures. This ASU eliminates the accounting guidance for troubled debt restructurings by creditors that have adopted ASU 2016-13, Measurement of Credit Losses on Financial Instruments, which was adopted on January 1, 2020. The adoption of ASU 2016-13 did not have a material impact on the Company's consolidated financial statements. ASU 2022-02 also enhances the disclosure requirements for certain loan refinancing and restructurings by creditors when a borrower is experiencing financial difficulty. In addition, the ASU amends the guidance on vintage disclosures to require entities to disclose current period gross write-offs by year of origination for financing receivables and net investments in leases within the scope of ASC 326-20. The ASU is effective for annual periods beginning after December 15, 2022, including interim periods within those fiscal years. Adoption of the ASU would be applied prospectively. Early adoption is also permitted, including adoption in an interim period. This ASU was adopted on January 1, 2023, which resulted in no cumulative-effect adjustment to retained earnings. Recent Accounting Pronouncements In March 2024, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2024-01, Compensation—Stock Compensation (Topic 718): Scope Application of Profits Interest and Similar Awards. This guidance is intended to improve generally accepted accounting principles (GAAP) by adding an illustrative example to demonstrate how an entity should apply the scope guidance in paragraph 718- 10-15-3 to determine whether profits interest and similar awards ("profits interest awards") should be accounted for in accordance with Topic 718, Compensation—Stock Compensation. The amendments in this Update are effective for annual periods beginning after December 15, 2024, and interim periods within those annual periods. The amendments in this Update should be applied either (1) retrospectively to all prior periods presented in the financial statements or (2) prospectively to profits interest and similar awards granted or modified on or after the date at which the entity first applies the amendments. The Company is currently evaluating this guidance to determine the impact it may have on its consolidated financial statements disclosures. In March 2024, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2024-02, Codification

Improvements—Amendments to Remove References to the Concepts Statements. This guidance is intended to remove references to various FASB Concepts Statements. The Board has a standing project on its agenda to address suggestions received from stakeholders on the Accounting Standards Codification and other incremental improvements to generally accepted accounting principles (GAAP). This effort facilitates Codification updates for technical corrections such as conforming amendments, clarifications to guidance, simplifications to wording or the structure of guidance, and other minor improvements. The resulting amendments are referred to as Codification improvements. The amendments in this Update are not intended to result in significant accounting change for most entities. The Company is currently evaluating this guidance to determine the impact it may have on its consolidated financial statements disclosures. In December 2023, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2023-09, Income Taxes (Topic 740): Improvements to Income Tax Disclosures. This guidance is intended to enhance the transparency and decision-usefulness of income tax disclosures. The amendments in ASU 2023-09 address investor requests for enhanced income tax information primarily through changes to disclosure regarding rate reconciliation and income taxes paid both in the U.S. and in foreign jurisdictions. ASU 2023-09 is effective for fiscal years beginning after December 15, 2024, on a prospective basis, with the option to apply the standard retrospectively. Early adoption is permitted. The Company is currently evaluating this guidance to determine the impact it may have on its consolidated financial statements disclosures. In November 2023, the FASB issued ASU 2023-07, Segment Reporting: Improvements to Reportable Segment Disclosures. This guidance expands public entities' segment disclosures primarily by requiring disclosure of significant segment expenses that are regularly provided to the chief operating decision maker and included within each reported measure of segment profit or loss, an amount and description of its composition for other segment items, and interim disclosures of a reportable segment's profit or loss and assets. The guidance is effective for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024, with early adoption permitted. The amendments are required to be applied retrospectively to all prior periods presented in an entity's financial statements. The Company is currently evaluating this guidance to determine the impact it may have on its consolidated financial statements related disclosures. Management does not believe that any recently issued, but not effective, accounting standards, if currently adopted, would have a material effect on the Company's consolidated financial statements. Cloudscreen On January 23, 2024, the Company completed the acquisition of Cloudscreen, a cutting-edge Artificial Intelligence (AI) powered platform. The acquisition is pursuant to the purchase agreement announced on October 11, 2023. Cloudscreen is a multimodal platform specialized in drug repurposing, a process that involves uncovering new target proteins or indications for existing drugs for use in treating different diseases. The total purchase price amounted to $637,080 and consisted of 280,000 shares of common stock with a fair value of $319,200 and an amount of $317,880 to be settled in cash during 2024 based on the Promissory Note signed on October 10, 2023. The Company accounted for the acquisition as an asset acquisition in accordance with Accounting Standards Codification ("ASC") Topic 805, Business Combinations, ("ASC 805") and recorded

$637,080 as an intangible asset related to the technology platform acquired. ZipDoctor On April 3, 2023, the Company completed the acquisition of ZipDoctor Inc. (“ZipDoctor”), a telehealth company for a total sum of $150,000 in cash and $8,788 in fees. The Company accounted for the acquisition as an asset acquisition in accordance with Accounting Standards Codification (“ASC”) Topic 805, Business Combinations, (“ASC 805”) and recorded $158,788 as an intangible asset related to the technology platform acquired. Bikas On June 15, 2023, Cosmos Health Inc. entered into an Assignment and Assumption Agreement (the “Agreement”) with Ioannis Bikas O.E., a Greek Company (“Bikas”). Bikas is owner of a pharmaceutical distribution network in Greece and agreed to sell to the Company their distribution network and customer base. The purchase price of the network was €100,000 ($109,330) in cash, and €300,000 ($316,081) in the Company’s common stock. The Company issued 99,710 shares of common stock related to the acquisition of the customer base, based on the fair value of the stock on the acquisition date. The Company accounted for the acquisition as an asset acquisition in accordance with ASC 805 and recorded $425,411 as an intangible asset related to the customer base acquired. Buildings Acquisitions On April 24, 2023, the Company purchased a building for a total sum of $1,054,872 in cash. The Company accounted for the acquisition as an asset acquisition in accordance with ASC 805 and recorded the cost of the building as “Property, plant and equipment” on the consolidated balance sheets. On January 6, 2023, the Company agreed to purchase land and building located in Montreal, Canada from a third-party vendor. The total purchase price amounts to $3,950,000 and the closing date of the agreement based on the amendment signed on July 19, 2023, is December 31, 2023. As of September 30, 2024, the Company has made no additional prepayments concerning this building. The closing date of the agreement has been extended to December 31, 2024. Cana On June 30, 2023, the Company acquired Cana Laboratories Holdings (Cyprus) Limited (“Cana”), which wholly owned an operating subsidiary, Pharmaceutical Laboratories Cana S.A. (“Cana SA”) for €800,000 ($873,600) in cash and 46,377 shares of common stock, with fair value of $138,667 as of the date of acquisition. Moreover, on February 28,2023, the Company had signed a Secured Promissory Note with Cana, whereby Cana borrowed the sum of €4,100,000 ($4,457,520), included in the total consideration of $5,469,787. The Company accounted for the acquisition as a business acquisition in accordance with ASC 805. The fair value of Cana assets acquired, and liabilities assumed was based upon management’s estimates assisted by an independent third-party valuation firm. The fixed assets of Cana (which included land, building & machinery) were valued as

of December 31, 2022 and the Company believes that nothing has materially changed between such date and the acquisition date (June 30, 2023). The following table summarizes the preliminary allocation of purchase price of the acquisition: <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;margin-left:auto;margin-right:auto;width:85%"><tbody><tr style="height:15px"><td style="vertical-align:top;"> Consideration </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" colspan="2" style="width:9%;"> </td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Cash </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">5,331,120</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px 0px 0px 15px; text-align:justify;">Fair value of common stock issued</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">138,667</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Fair value of total consideration transferred</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;"><strong>$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">5,469,787</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;"> </td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Recognized amounts of identifiable assets acquired </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;"> </td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p

style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Financial assets </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,796,911</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Inventory</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">297,340</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Property, plant and equipment</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">7,488,818</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Identifiable intangible assets</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">562,200</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Financial liabilities</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(3,235,233 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Total identifiable net assets</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">6,910,036</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;"> </td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Bargain

purchase gain </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">1,440,249</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr></tbody></table><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;margin-left:auto;margin-right:auto;width:85%"><tbody><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Revenue for the 9 - month period ended September 30, 2024</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">549,567</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Loss for the 9 - month period ended September 30, 2024 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(1,674,785 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr></tbody></table><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">During the prior year period, Cana had minimal operations as it was in financial difficulties and seeking for an investor. </p> 637080 280000 319200 317880 637080 150000 8788 109330 316081 99710 425411 1054872 3950000 873600 46377 138667 4457520 5469787 <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;margin-left:auto;margin-right:auto;width:85%"><tbody><tr style="height:15px"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Consideration </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px 0px 0px 15px; text-align:justify;">Cash</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">5,331,120</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Fair value of common stock issued </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">138,667</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN:

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Holdings (Cyprus) Limited and ZipDoctor Inc. The Group's financial statements are prepared in accordance with accounting principles generally accepted in the United States of America ("US GAAP"). The consolidated financial statements reflect the consolidation of all entities in which the Company has control, as determined by the ability to direct the activities that significantly affect the entities' economic performance. All significant intercompany balances and transactions have been eliminated. The functional currency for the Greek subsidiaries of the Company (CANA Laboratories, Cosmofarm S.A. and SkyPharm SA) is Euro (€) and for the UK subsidiary (Decahedron Ltd) is GBP (£). ZipDoctor Inc. is a U.S. based entity. As a result, the financial statements of the subsidiaries (except for ZipDoctor Inc.) have been translated from the local currency into U.S. dollars using (i) year-end exchange rates for balance sheet accounts, and (ii) average exchange rates for the reporting period for all income statements accounts. Foreign currency translations gains and losses are reported as a separate component of the condensed consolidated statements of changes in stockholders' equity and mezzanine equity. The preparation of the consolidated financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. On February 24, 2022, Russian forces launched significant military action against Ukraine. There continues to be sustained conflict and disruption in the region, which is expected to endure for the foreseeable future. We do not conduct any commercial transactions with either Ukraine or Russia and the Company and, as such, is not aware of any specific event or circumstance that would require an update to its estimates or judgments or a revision of the carrying value of its assets or liabilities as of the date of issuance of this Quarterly Report on Form 10-Q. Such political issues and conflicts could have a material adverse effect on our results of operations and financial condition if they escalate in areas in which we do business. In addition, changes in and adverse actions by governments in foreign markets in which we do business could have a material adverse effect on our results of operations and financial condition. In June 2016, the FASB issued ASU 2016-13, Financial Instruments—Credit Losses (Topic 326): Measurement of Credit Losses of Financial Instruments, which amends the requirement on the measurement and recognition of expected credit losses for financial assets held. Furthermore, amendments ASU 2019-10 and ASU 2019-11 provided additional clarification for implementing ASU 2016-13. ASU 2016-13 is effective for the Company beginning January 1, 2023, with early adoption permitted. The Company adopted the standard on January 1, 2023, and the standard did not have a material impact on the Company's consolidated financial statements and related disclosures. The Company is exposed to credit losses primarily through sales to its customers and the loans that it has provided. The Company assesses each customer's/ borrower's ability to pay, and a credit loss estimate by conducting a credit review which includes consideration of established credit rating, or an internal assessment of the customer's creditworthiness based on an analysis of their payment history when a credit rating is not available. The Company monitors credit exposure through active review of customer balances. The Company's expected loss methodology for accounts receivable is developed through consideration of factors including, but not limited to, historical collection experience, current customer credit ratings, current customer financial condition, current and future economic and market conditions, and age of the receivables. More specifically, the Company assesses a number of customers with significant long outstanding balances on an individual basis, applying different credit loss percentages to them, and subsequently summarizes the ones not included in the individual analysis, groups them based on their rating (decided based on the factors described above) and applies

specific credit loss percentages to each group. The Company has elected to follow the simplified ECL approach. The charges related to credit losses are included in "General and administrative expenses" and are recorded in the period that the outstanding receivables are determined to be doubtful. Account balances are written-off against the allowance when they are deemed uncollectible. For purposes of the statement of cash flows, the Company considers all highly liquid investments purchased with an original maturity of three months or less to be cash equivalents. The Company maintains bank accounts in the United States denominated in U.S. Dollars, in Greece denominated in Euros, U.S. Dollars and Great Britain Pounds (British Pounds Sterling), and in Bulgaria denominated in Euros. The Company also maintains bank accounts in the United Kingdom, denominated in Euros and Great Britain Pounds (British Pounds Sterling). Accounts receivable are stated at their net realizable value. The allowance for doubtful accounts against gross accounts receivable, prepaid expenses and other current assets and other assets reflects the best estimate of probable losses inherent in the receivables' portfolio determined on the basis of historical experience, specific allowances for known troubled accounts and other currently available information. As of September 30, 2024 and December 31, 2023, the Company's allowance for doubtful accounts was $19,905,776 and $19,686,091, respectively. Below is the summary of changes in the allowance for doubtful accounts:</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"> <tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">September 30,</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;"> 2024 </p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p> </td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p> </td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Balance as of January 1st, 2024 </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:10%;vertical-align:bottom;text-align:right;">19,686,091</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Provisions for credit losses </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="ffcell" style="vertical-align:bottom;text-align:right;">-</td><td style="white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-

family:times new roman;margin:0px">Write-offs </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="ffcell" style="vertical-align:bottom;text-align:right;">250,971</td><td style="white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Foreign exchange adjustments </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="ffcell"> </td><td style="white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Other adjustments </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="ffcell" style="vertical-align:bottom;text-align:right;">(31,286 </td><td style="vertical-align:bottom;white-space: nowrap;">) </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Balance as of September 30, 2024 </td><td style="white-space: nowrap;"> </td><td style="vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="vertical-align:bottom;text-align:right;">19,905,776</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr></tbody></table> 19905776 19686091 <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">September 30,</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">2024 </p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Balance as of January 1st, 2024 </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:10%;vertical-align:bottom;text-align:right;">19,686,091</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Provisions for credit losses </td><td style="white-space: nowrap;"><p style="font-size:10pt;font-

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immediate shipment. The Company writes down inventories to net realizable value based on physical condition, expiration date, and current market conditions, as well as forecasted demand. The Company's inventories are not highly susceptible to obsolescence. Many of the Company's inventory items are eligible for return to our suppliers when pre-agreed product requirements, including, but not limited to, physical condition and expiration date, are not met. No significant judgments have been applied in estimating the selling price of our inventory. Property and equipment are stated at cost, less accumulated depreciation. Depreciation is calculated on a straight-line basis over the useful lives (except for leasehold improvements which are depreciated over the lesser of the lease term or the useful life) of the assets as follows: <table cellpadding="0" style="border-spacing:0;font-size:10pt;width:100%"><tbody><tr style="height:15px"><td></td><td> </td><td colspan="2" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"> Estimated Useful Life </td><td></td></tr><tr style="height:15px;background-color:#cceeff"><td style="width:77%;"> Leasehold improvements and technical works </td><td style="width:1%;"> </td><td style="width:1%;"></td><td style="width:20%;vertical-align:bottom;"> Lesser of lease term or 25 years </td><td style="width:1%;"></td></tr><tr style="height:15px;background-color:#ffffff"><td style="width:77%;"> Buildings </td><td style="width:1%;"> </td><td style="width:1%;"> </td><td style="width:20%;vertical-align:bottom;"> 25-30 years </td><td style="width:1%;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td> Vehicles </td><td></td><td> </td><td> 6 years </td><td></td></tr><tr style="height:15px;background-color:#ffffff"><td> Machinery </td><td></td><td> </td><td> 20 years </td><td></td></tr><tr style="height:15px;background-color:#cceeff"><td> Furniture, fixtures and equipment </td><td> </td><td></td><td style="vertical-align:bottom;"> 5–10 years </td><td> </td></tr><tr style="height:15px;background-color:#ffffff"><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-

*align:justify;">Computers and software </td><td> </td><td> </td><td style="vertical-align:bottom;"> 3-5 years </td><td></td> </tr></tbody></table> Depreciation expense was $89,694 and $124,910 for the three months ended September 30, 2024 and 2023, respectively and $306,126 and $237,479 for the nine months ended September 30, 2024 and 2023, respectively. Property and Equipment additions Property and Equipment additions are recognized as assets when it is probable that future economic benefits associated with the asset will flow to the entity and the cost of the asset can be measured reliably. Additions are initially measured at cost, which includes all costs directly attributable to bringing the asset to its working condition and location for its intended use. This may include purchase price, freight, installation, and any directly attributable professional fees. They are capitalized if their cost exceeds a certain threshold. The threshold is determined based on materiality considerations. Costs below the threshold are typically expensed as incurred. After initial recognition, additions are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is calculated systematically over the estimated useful life of the asset. They are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If the carrying amount exceeds the recoverable amount, an impairment loss is recognized, and the carrying amount of the asset is adjusted accordingly. Borrowing costs directly attributable to the acquisition, construction, or production of qualifying assets, including Property and Equipment additions, are capitalized as part of the cost of those assets. <table cellpadding="0" style="border-spacing:0;font-size:10pt;width:100%"><tbody><tr style="height:15px"><td></td><td> </td><td colspan="2" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"> Estimated Useful Life </td><td></td></tr><tr style="height:15px;background-color:#cceeff"><td style="width:77%;"> Leasehold improvements and technical works </td><td style="width:1%;"> </td><td style="width:1%;"></td><td style="width:20%;vertical-align:bottom;"> Lesser of lease term or 25 years </td><td style="width:1%;"></td></tr><tr style="height:15px;background-color:#ffffff"><td style="width:77%;"> Buildings </td><td style="width:1%;"> </td><td style="width:1%;"> </td><td style="width:20%;vertical-align:bottom;"> 25-30 years </td><td style="width:1%;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td> Vehicles </td><td></td><td></td><td> *

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0px; text-align:justify;"> Intangible assets with definite useful lives are recorded on the basis of cost and are amortized on a straight-line basis over their estimated useful lives. The Company uses a useful life of 5 years for an import/export license and a useful life of 10 years for the pharmaceutical and nutraceutical products licenses included in Note 4 as "Licenses". A useful life of 10 years is also used for the platforms included in Note 4 as "Software" and the customer bases. The Company evaluates the remaining useful life of intangible assets annually to determine whether events and circumstances warrant a revision to the remaining amortization period. If the estimate of the intangible asset's remaining useful life is changed, the remaining carrying amount of the intangible asset will be amortized prospectively over that revised remaining useful life. As of September 30, 2024 and December 31, 2023, no revision to the remaining amortization period of the intangible assets was made. Amortization expense was $196,183 and $88,168 for the three months ended September 30, 2024 and 2023, respectively and $579,556 and $138,438 for the nine months ended September 30, 2024 and 2023, respectively. 49697 196183 88168 579556 138438 In accordance with ASC 360-10, Long-lived Assets, property and equipment and intangible assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of long-lived assets to be held and used is measured by a comparison of the carrying amount of an asset to the estimated undiscounted future cash flows expected to be generated by the asset. If the carrying amount of an asset exceeds its estimated undiscounted future cash flows, an impairment charge is recognized by the amount by which the carrying amount of the asset exceeds the fair value of the assets. Fair value is generally determined using the asset's expected future discounted cash flows or market value, if readily determinable. For those investments in common stock or in-substance common stock in which the Company has the ability to exercise significant influence over the operating and financial policies of the investee, the investment is accounted for under the equity method. The Company records its share in the earnings of the investee and is included in "Equity earnings of affiliate" in the consolidated statement of operations. The Company assesses its investment for other-than-temporary impairment when events or changes in circumstances indicate that the carrying amount of the investment might not be recoverable and recognizes an impairment loss to adjust the investment to its then current fair value. Investments in equity securities are accounted for at fair value with changes in fair value recognized in net income (loss). Equity securities are classified as short-term or long-term based on the nature of the securities and their availability to meet current operating requirements. Equity securities that are readily available for sale in current operations are reported as a component of current assets on the accompanying consolidated balance sheets. Equity securities that are not considered available for use in current operations would be reported as a component of long-term assets on the accompanying consolidated balance sheets. For equity securities with no readily determinable fair value, the Company elects a measurement alternative to fair value. Under this alternative, the Company measures the investments at cost, less any impairment, and adjusted for changes resulting from observable price changes in transactions for identical or similar investments of the investee. The election to use the measurement alternative is made for each eligible investment. As of September 30, 2024, investments consisted of 16,666 shares which traded at a closing price of $0.75 per share or value of $12,416 of National Bank of Greece. Additionally, the Company has $7,665 in equity securities of Pancreta Bank, which are revalued

annually. 16666 0.75 12416 7665 The Company applies ASC 820, Fair Value Measurements and Disclosures, ("ASC 820"), for assets and liabilities measured at fair value on a recurring basis. ASC 820 establishes a common definition for fair value to be applied to existing generally accepted accounting principles that require the use of fair value measurements establishes a framework for measuring fair value and expands disclosure about such fair value measurements. ASC 820 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Additionally, ASC 820 requires the use of valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs. These inputs are prioritized below: Level 1: Observable inputs such as quoted prices (unadjusted) in active markets for identical assets or liabilities. Level 2: Inputs other than quoted prices that are observable, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets and quoted prices for identical or similar assets or liabilities in markets that are not active. Level 3: Unobservable inputs in which little or no market data exists, therefore developed using estimates and assumptions developed by us, which reflect those that a market participant would use. In addition, ASC 825-10-25, Fair Value Option, ("ASC 825-10-25"), expands opportunities to use fair value measurements in financial reporting and permits entities to choose to measure many financial instruments and certain other items at fair value. The Company did not elect the fair value options for any of its qualifying financial instruments. Our financials also included the following financial instruments as of September 30, 2024 and December 31, 2023: cash, accounts receivable, inventory, prepaid expenses, loans receivable, accounts payable, notes payable and lines of credit. Except for the loans receivable which carry fixed interest rates, the carrying value of the remaining instruments, approximates fair value due to their short-term nature. The Company receives prepayments from certain customers for pharmaceutical products prior to those customers taking possession of the Company's products. The Company records these receipts as current liabilities until it has met all the criteria for recognition of revenue including passing control of the products to its customer, at such point, the Company will reduce the customer advances balance and credit the Company's revenues. In accordance with ASC Topic 606, Revenue from Contracts with Customers ("ASC 606"), the Company uses a five-step model for recognizing revenue by applying the following steps: <table cellpadding="0" style="border-spacing:0;font-size:10pt;width:100%"><tbody><tr style="height:15px"><td style="width:4%;"> </td><td style="width:4%;vertical-align:top;"> 1) </td><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN:

0px; text-align:justify;">Identification of the Contract: The Company identifies a contract with a customer when it enters into an agreement that creates enforceable rights and obligations. </td></tr><tr style="height:15px"><td> </td><td style="vertical-align:top;"> 2) </td><td style="vertical-align:top;"> Identification of Performance Obligations: The Company identifies distinct performance obligations within each contract, which represent promises to transfer goods or services to the customer. </td></tr><tr style="height:15px"><td> </td><td style="vertical-align:top;"> 3) </td><td style="vertical-align:top;"> Determination of Transaction Price: The Company determines the transaction price, which represents the amount of consideration to which it expects to be entitled in exchange for transferring promised goods or services to the customer, excluding any amounts collected on behalf of third parties. </td></tr><tr style="height:15px"><td> </td><td style="vertical-align:top;"> 4) </td><td style="vertical-align:top;"> Allocation of Transaction Price: The Company allocates the transaction price to each distinct performance obligation based on its standalone selling price. If the standalone selling price is not observable, the Company estimates it using an appropriate method. </td></tr><tr style="height:15px"><td> </td><td style="vertical-align:top;"> 5) </td><td style="vertical-align:top;"> Recognition of Revenue: Revenue is recognized when (or as) the Company satisfies a performance obligation by transferring a promised good or service to the customer. This typically occurs at a point in time or over time, depending on the nature of the performance obligation. </td></tr></tbody></table> Wholesale revenue and sales of own branded nutraceutical and pharmaceutical products The Company has contracts or signed partnership forms (usual in the wholesale sector of the pharma industry) with its customers, stipulating enforceable rights and obligations. The Company is responsible for transferring the goods to the customer’s location, which represents its sole performance obligation. Thus, the transaction price, which is predetermined in most of the products sold, is exclusively allocated to this performance obligation. Revenue is recognized at a single point in time, which is upon issuance of the corresponding sales invoice. The Company has assessed the impact of the items invoiced but not delivered to the customer’s location as of December 31, 2023 and September 30, 2024, and deemed that it had no material effect. Pharma manufacturing The Company has active contracts with its customers, stipulating enforceable rights and obligations. The Company is responsible for the manufacturing

and the packaging of specific products assigned by its customers, which represents its performance obligations to which the Company allocates the transaction price determined. The customers are responsible for providing the raw materials to the Company. Revenue is recognized over a period of time, which is during the production and packaging period of the respective products. As of September 30, 2024, there were no products or batches of products for which the production or packaging phase was in progress. Medihelm SA Commencing from January 1, 2023, and pursuant to the agreement with Medihelm, the exclusive distributor of the Company's own proprietary line of nutraceuticals, the Company considers the transaction price to be variable and records an estimate of the transaction price, subject to the constraint for variable consideration. The Company is basing the change in transaction price with the exclusive distributor through assessment of significant overdue receivables from the exclusive distributor, which the Company reassesses each reporting period. Through this assessment, the Company applied the "expected value" model under ASC 606-10-32-5 and had applied specific constraints to revenue due from the customer at the end of each reporting period. Following the application of the "expected value" model, the Company had deferred an amount of $397,000 and recorded it against the sales to Medihelm for the twelve months ended December 31, 2023. However, the Company assessed once more the trading relationship with Medihelm SA at year end and since no significant receipts had taken place up to the issuance of the report, the Company recorded an allowance for the total receivable amount not received up to the issuance date. More specifically a cumulative reserve of $12,655,615 was applied, leaving a receivable of $532,704 due from Medihelm SA, as of December 31, 2023. The Company does not consider that new sales to Medihelm SA or sales to any other customer include a variable component as of September 30, 2024 and has limited such sales to the minimum required. 397000 12655615 532704 The Company records stock-based compensation in accordance with ASC 718, Stock Compensation ("ASC 718") and Staff Accounting Bulletin No. 107 ("SAB 107") regarding its interpretation of ASC 718. ASC 718 requires the fair value of all stock-based employee compensation awarded to employees to be recorded as an expense over the related requisite service period. The Company values any employee or non-employee stock-based compensation at fair value using the Black-Scholes Option Pricing Model. The Company accounts for non-employee share-based awards in accordance with the measurement and recognition criteria of ASU 2018-07, "Compensation-Stock Compensation-Improvements to Nonemployee Share-Based Payment Accounting." The Company accounts for income taxes under the asset and liability method, as required by the accounting standard for income taxes ASC 740. Under this method, deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax basis, as well as net operating loss carryforwards. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. 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. The Company is liable for income taxes in Greece and the United Kingdom The corporate income tax rate is 22% in Greece and 25% in the United Kingdom. Losses may also be subject to limitation under certain rules

regarding change of ownership. We regularly review deferred tax assets to assess their potential realization and establish a valuation allowance for portions of such assets to reduce the carrying value if we do not consider it to be more likely than not that the deferred tax assets will be realized. Our review includes evaluating both positive (e.g., sources of taxable income) and negative (e.g., recent historical losses) evidence that could impact the realizability of our deferred tax assets. At September 30, 2024, we believe our United Kingdom and Greece deferred tax assets will not be realized, as such, we did not record a reversal on the full valuation approach we followed during the year ended December 31, 2023. 0.22 0.25 The Company accounts for leases in accordance with ASC 842. For all leases, the Company recognizes a right-of-use (ROU) asset and a lease liability on the balance sheet. The ROU asset represents the Company's right to use the underlying asset for the lease term, and the lease liability represents the obligation to make lease payments arising from the lease, both measured at the present value of future lease payments. Lease payments are recognized as an operating expense on a straight-line basis over the lease term. The interest on the lease liability and the amortization of the ROU asset are recognized separately in the income statement. Initial direct costs incurred by the Company in negotiating and securing leases are capitalized and amortized over the lease term on a straight-line basis. The assets and liabilities from operating and finance leases are recognized at the commencement date based on the present value of remaining lease payments over the lease term using the Company's secured incremental borrowing rates or implicit rates, when readily determinable. Short-term leases, which have an initial term of 12 months or less, are not recorded on the balance sheet. The Company's operating leases do not provide an implicit rate that can readily be determined. Therefore, we use a discount rate based on our incremental borrowing rate, which is determined using the average interest rate of our long-term debt on the date of inception. Under Greek labor law, employees are entitled to lump-sum compensation in the event of termination or retirement. The amount depends on the employee's work experience and remuneration as of the day of termination or retirement. If an employee remains with the company until full-benefit retirement, the employee is entitled to a lump-sum equal to 40% of the compensation to be received if the employee were to be dismissed on the same day. The Company periodically reviews the uncertainties and judgments related to the application of the relevant labor law regulations to determine retirement and termination benefits obligations of its Greek subsidiaries. The Company has evaluated the impact of these regulations and has identified a potential retirement and termination benefits liability. The amount of the liability as of September 30, 2024 and December 31, 2023, was $395,698 and $408,665, respectively, and has been recorded as a long-term liability within the consolidated balance sheets. 395698 408665 Basic income per share is calculated by dividing the income available to common stockholders by the weighted average number of shares of common stock outstanding during the period. Diluted income per share is calculated by dividing income available to common stockholders by the weighted average number of common shares outstanding for the period and, when dilutive, potential shares from stock options and warrants to purchase common stock, using the treasury stock method. In accordance with ASC 260, Earnings Per Share, the following table reconciles basic shares outstanding to fully diluted shares outstanding. <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-

align:center;"> September 30, 2024 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:center;"> September 30, 2023 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Weighted average number of common shares outstanding Basic </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:10%;vertical-align:bottom;text-align:right;">17,724,305</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:10%;vertical-align:bottom;text-align:right;">11,346,071</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Potentially dilutive common stock equivalents </td><td style="white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Weighted average number of common and equivalent shares outstanding – Diluted </td><td style="white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:right;">17,724,305</td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:right;">11,346,071</td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new

roman;margin:0px"> </td></tr></tbody></table> The following table summarizes potential common shares that were excluded as their effect is anti-dilutive: <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:center;"> September 30, 2024 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:center;"> September 30, 2023 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Warrants </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:10%;vertical-align:bottom;text-align:right;">13,432,507</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:10%;vertical-align:bottom;text-align:right;">6,124,412</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Total </td><td style="white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 3px double;vertical-align:bottom;text-align:right;">13,432,507</td><td style="PADDING-BOTTOM: 3px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 3px double;vertical-align:bottom;text-align:right;">6,124,412</td><td style="PADDING-BOTTOM: 3px;white-space: nowrap;"> </td></tr></tbody></table> Common stock equivalents are included in the diluted income per share calculation only when option exercise prices are lower than the average market price of

the common shares for the period presented. In March 2022, the FASB issued ASU 2022-02, Troubled Debt Restructurings and Vintage Disclosures. This ASU eliminates the accounting guidance for troubled debt restructurings by creditors that have adopted ASU 2016-13, Measurement of Credit Losses on Financial Instruments, which was adopted on January 1, 2020. The adoption of ASU 2016-13 did not have a material impact on the Company's consolidated financial statements. ASU 2022-02 also enhances the disclosure requirements for certain loan refinancing and restructurings by creditors when a borrower is experiencing financial difficulty. In addition, the ASU amends the guidance on vintage disclosures to require entities to disclose current period gross write-offs by year of origination for financing receivables and net investments in leases within the scope of ASC 326-20. The ASU is effective for annual periods beginning after December 15, 2022, including interim periods within those fiscal years. Adoption of the ASU would be applied prospectively. Early adoption is also permitted, including adoption in an interim period. This ASU was adopted on January 1, 2023, which resulted in no cumulative-effect adjustment to retained earnings. <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:center;"> September 30, 2024 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:center;"> September 30, 2023 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ccceff"><td style="vertical-align:top;"> Weighted average number of common shares outstanding Basic </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:10%;vertical-align:bottom;text-align:right;">17,724,305</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:10%;vertical-align:bottom;text-align:right;">11,346,071</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Potentially dilutive common stock equivalents </td><td style="white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p

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align:justify;"> In November 2023, the FASB issued ASU 2023-07, Segment Reporting: Improvements to Reportable Segment Disclosures. This guidance expands public entities' segment disclosures primarily by requiring disclosure of significant segment expenses that are regularly provided to the chief operating decision maker and included within each reported measure of segment profit or loss, an amount and description of its composition for other segment items, and interim disclosures of a reportable segment's profit or loss and assets. The guidance is effective for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024, with early adoption permitted. The amendments are required to be applied retrospectively to all prior periods presented in an entity's financial statements. The Company is currently evaluating this guidance to determine the impact it may have on its consolidated financial statements related disclosures. Management does not believe that any recently issued, but not effective, accounting standards, if currently adopted, would have a material effect on the Company's consolidated financial statements. NOTE 3 – EQUITY METHOD INVESTMENTS Distribution and Equity Agreement On March 19, 2018, the Company entered into a Distribution and Equity Acquisition Agreement with Marathon Global Inc. ("Marathon"), a company incorporated in the Province of Ontario, Canada. Marathon was formed to be a global supplier of cannabis, cannabidiol (CBD) and/or any cannabis extract products, extracts, ancillaries and derivatives (collectively, the "Products"). The Company was appointed the exclusive distributor of the Products initially throughout Europe and on a non-exclusive basis wherever else lawfully permitted. The Company has no present intention to distribute any Products under this Agreement in the United States or otherwise participate in cannabis operations in the United States. The Company intended to await further clarification from the U.S. government on cannabis regulation prior to determining whether to enter the domestic market. The above transaction closed on May 22, 2018 after the due diligence period, following which the Company received: (a) a 33 1/3% equity interest or 5 million shares in Marathon as partial consideration for the Company's distribution services; and (b) received cash of CAD $2,000,000, subject to repayment in common shares of the Company if it failed to meet certain performance milestones. The Company was entitled to receive an additional CAD $2,750,000 upon the Company's receipt of gross sales of CAD $6,500,000 and an additional CAD $2,750,000 upon receipt of gross sales of CAD $13,000,000. The Company was also given the right to nominate one director to the Marathon board of directors. Since Marathon was a newly formed entity with no assets and no activity, the Company attributed no value to the 5 million shares in Marathon which was received as consideration for the distribution services. The Distribution and Equity Acquisition Agreement was to remain in effect indefinitely unless Marathon fails to provide Market Competitive (as defined) product pricing and Marathon has not become profitable within five (5) years of the agreement. On March 20, 2023, the Company sent a termination notice, to Marathon, which became effective on April 19, 2023 as a result of Marathon's failure to satisfy these conditions. The Company had accounted for its obligation to issue a variable number of the Company's Common Shares as Share-settled debt obligation in accordance with ASC Topic 480, Distinguishing

Liabilities from Equity (“ASC 480”), which was measured at fair value or the settlement amount of $1,554,590 (CAD $2 million). Due to termination of the Equity Agreement, the Company recorded a gain on extinguishment of debt of $1,554,590 due to the write-off of the share settled debt obligation, for the nine months ended September 30, 2023. CosmoFarmacy LP In September 2019, the Company entered into an agreement with an unaffiliated third party to incorporate CosmoFarmacy L.P. for the purpose of providing strategic management consulting services and the retail trade of pharmaceutical products, and OTC to pharmacies. CosmoFarmacy was incorporated with a 30-year term through May 31, 2049. The unaffiliated third party is the general partner (the “GP”) of the limited partnership and is responsible for management and decision-making associated with CosmoFarmacy. The initial share capital was set to EUR 150,000 ($163,080) which was later increased to EUR 500,000 ($543,600). The GP contributed the pharmacy license (the “License”) valued at EUR 350,000 (30-year term) to operate the business of CosmoFarmacy in exchange for a 70% equity ownership. The Company is a limited partner and contributed cash of EUR 150,000 ($163,080) for the remaining 30% equity ownership. CosmoFarmacy is not publicly traded and the Company’s investment has been recorded using the equity method of accounting. The value of the investment as of September 30, 2024 and December 31, 2023, was $167,175 and $165,930, respectively, and is included in “Other assets” on the Company’s consolidated balance sheets. a 33 1/3% equity interest or 5 million shares in Marathon as partial consideration for the Company’s distribution services 2000000 2750000 6500000 2750000 13000000 five (5) years 1554590 1554590 150000 500000 350000 P30Y 0.70 150000 0.30 167175 165930 NOTE 4 – PROPERTY AND EQUIPMENT, NET   Property and equipment, net consists of the following at September 30, 2024 and December 31, 2023: <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:center;"> September 30, 2024 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:center;"> December 31, 2023 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Land </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space:

nowrap;">$</td><td class="ffcell" style="width:10%;vertical-align:bottom;text-align:right;">3,577,662</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">3,551,020</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Buildings and improvements </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="ffcell" style="vertical-align:bottom;text-align:right;">4,868,378</td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="ffcell" style="vertical-align:bottom;text-align:right;">4,787,963</td><td style="white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ccceff"><td style="vertical-align:top;"> Leasehold improvements </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="ffcell" style="vertical-align:bottom;text-align:right;">3,667</td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="ffcell" style="vertical-align:bottom;text-align:right;">3,639</td><td style="white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Vehicles </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="ffcell" style="vertical-align:bottom;text-align:right;">285,609</td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="ffcell" style="vertical-align:bottom;text-align:right;">285,388</td><td style="white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ccceff"><td style="vertical-align:top;"> Furniture, fixtures and equipment </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="ffcell" style="vertical-align:bottom;text-align:right;">3,014,683</td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="ffcell"

style="vertical-align:bottom;text-align:right;">2,707,442</td><td style="white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Computers and software </td><td style="white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:right;">203,215</td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:right;">168,173</td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td> </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="ffcell" style="vertical-align:bottom;text-align:right;">11,953,214</td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="ffcell" style="vertical-align:bottom;text-align:right;">11,503,625</td><td style="white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Less: Accumulated depreciation and amortization </td><td style="white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:right;">(1,377,286 </td><td style="PADDING-BOTTOM: 1px;vertical-align:bottom;white-space: nowrap;">)</td><td style="white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:right;">(1,048,126 </td><td style="PADDING-BOTTOM: 1px;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Total </td><td style="white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;vertical-align:bottom;text-align:right;">10,575,928</td><td style="PADDING-BOTTOM: 3px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;vertical-align:bottom;text-align:right;">10,455,499</td><td style="PADDING-BOTTOM: 3px;white-space: nowrap;"> </td></tr></tbody></table> <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%">

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style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Trade name / mark </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">390,188</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">392,197</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Customer base </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">602,204</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">602,204</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Software </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">795,867</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">158,787</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: black 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: black 1px solid;width:9%;vertical-align:bottom;text-align:right;">8,764,468</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: black 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: black 1px solid;width:9%;vertical-

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*nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(11,789 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#ccceff"><td style="vertical-align:top;"> Subtotal </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">7,697,064</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">7,634,486</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Goodwill </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">49,697</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">49,697</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ccceff"><td style="vertical-align:top;"> Total </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">7,746,761</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">7,684,183</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td></tr></tbody></table>
6976209 6876169 390188 392197 602204 602204 795867 158787 8764468 8029357 -805555 -235925 36997 36997 -157333 -110160 -67520 -11789 7697064 7634486 49697 49697 7746761 7684183 <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"> Year </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-*

BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Amount </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> 2024 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">208,530</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">2025</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">833,637</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">2026</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">834,846</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">2027</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">834,846</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">2028</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">783,423</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Thereafter</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">3,846,582</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Total</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell"

style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">7,341,864</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td></tr></tbody></table> 208530 833637 834846 834846 783423 3846582 7341864 NOTE 6 – LOAN RECEIVABLE On October 30, 2021, the Company entered into an agreement for a ten-year loan with Medihelm SA to memorialize €4,284,521 ($4,849,221) in prepayments the Company had made. The prepayments to Medihelm SA had been made in accordance with the parallel export business, through which Medihelm supplied and would supply SkyPharm SA with branded pharmaceuticals. This business is no longer in place for the Company and thus the Company entered into this agreement with Medihelm SA in order for the outstanding amount to be settled. Interest is calculated at a rate of 5.5% per annum on a 360-day basis. Under the terms of the agreement, the Company is to receive 120 equal payments over the term of the loan. During the year ended December 31, 2023, the Company received €352,438 ($389,867) in principal payments such that as of December 31, 2023, the Company had a short-term receivable balance of $411,858 and a long-term receivable balance of $3,509,200 under this loan. The Company also received €223,914 ($249,552) in principal payments and €107,144 ($119,411) in interest payments during the nine-month period ended September 30, 2024. The Note is considered fully recoverable. 4849221 0.055 P360D the Company is to receive 120 equal payments over the term of the loan 389867 411858 3509200 249552 119411 NOTE 7 – INCOME TAXES The Company is incorporated in the United States of America and is subject to United States federal taxation. No provisions for income taxes have been made as the Company had no U.S. taxable income for the nine months ended September 30, 2024, and 2023. The Company's Greek subsidiaries are governed by the income tax laws of Greece. The corporate tax rate in Greece is 22% on income reported in the statutory financial statements after appropriate tax adjustments. The Company's United Kingdom subsidiaries are governed by the income tax laws of the United Kingdom. The corporate tax rate in the United Kingdom is 25% on income reported in the statutory financial statements after appropriate tax adjustments. As of September 30, 2024, and 2023, the Company's effective tax rate differs from the U.S. federal statutory tax rate primarily due to a valuation allowance recorded against net deferred tax assets in in the United States and the United Kingdom. We regularly review deferred tax assets to assess their potential realization and establish a valuation allowance for portions of such assets to reduce the carrying value if we do not consider it to be more likely than not that the deferred tax assets will be realized. Our review includes evaluating both positive (e.g., sources of taxable income) and negative (e.g., recent historical losses) evidence that could impact the realizability of our deferred tax assets. As of September 30, 2024, and December 31, 2023, the Company has maintained a valuation allowance against all net deferred tax assets in the United States, Greece, and the UK. <p

style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> For the three months ended September 30, 2024, and 2023, the Company has recorded tax benefit in any jurisdiction where it is subject to income tax, in the amount of $0 and $65,873, and respectively, on the Condensed Consolidated Statements of Operations and Comprehensive Loss. No tax loss or benefit was recorded for the equivalent nine month periods. 0.22 0.25 0 -65873 NOTE 8 – CAPITAL STRUCTURE Preferred Stock The Company is authorized to issue 100 million shares of preferred stock, of which 6,000,000 are designated as Series A convertible preferred stock. The preferred stock has a liquidation preference over the common stock and is non-voting. As of September 30, 2024 and December 31, 2023, no preferred shares were issued and outstanding. Major Rights & Preferences of Series A Preferred Stock On and effective October 4, 2021, the Company amended and restated its articles of incorporation (the "Amended and Restated Articles") and filed a certificate of designation (the "COD") for its Series A Preferred Stock (the "Series A Preferred Stock") with the State of Nevada. The Amended and Restated Articles allow the Company's Board of Directors the authority to authorize the issuance of preferred stock from time to time in one or more classes or series by resolution. On February 23, 2022, the Company filed Correction No. 1 to the COD. On July 28, 2022, the Company filed an Amendment to the COD with the State of Nevada to allow a holder to waive application of the Beneficial Ownership Limitation with respect to the conversion of Series A Preferred Stock. With respect to payment of dividends and distribution of assets upon liquidation, dissolution, or winding up of the Company, whether voluntary or involuntary, all shares of the Series A Preferred Stock will rank: (i) senior to all of the Company's Common Stock and any other equity securities that the Company may issue in the future, (ii) equal to any other equity securities that the Company may issue in the future, the terms of which specifically provide that such equity securities are on parity or senior to the Series A Preferred Stock ("Parity Securities"), (iii) junior to all other equity securities the Company issues, the terms of which specifically provide that such equity securities rank senior to the Series A Preferred Stock, and (iv) junior to all of the Company's existing and future indebtedness; without the prior written consent of the Majority Holders. In the event of any voluntary or involuntary liquidation, dissolution or winding up of the Company (a "Liquidation"), the Holders of shares of Series A Preferred Stock shall be first entitled to receive out of the assets of the Company available for distribution to its shareholders. Each Holder shall not be entitled to vote with holders of outstanding shares of Common Stock, voting together as a single class, with respect to any and all matters presented to the stockholders of the Company for their action or consideration, except as provided by law or as set forth in the COD. The holders of Series A Preferred Stock are entitled to receive dividends paid and distributions made to the holders of Common

Stock to the same extent as if the holders of Series A Preferred Stock had converted such shares into shares of Common Stock. The Series A Preferred Stock was initially convertible into the Company's Common Stock as determined by dividing the number of shares of Series A Preferred Stock to be converted by the lower of (i) $75.00 or (ii) 80% of the average volume weighted average price for the Company's Common Stock for the five trading days immediately following the effectiveness of the registration statement concerning the shares (the "Conversion Price"). On June 14, 2022, the Conversion Price was reset to $15.54 per share. Each holder is entitled to receive dividends in shares of Series A Preferred Stock or cash determined based on the stated value of each Series A Preferred Stock at the dividend rate of 8.0% per year. For the year ended December 31, 2022, the Company recorded $372,414 as a deemed dividend in accordance with the Series A Preferred Stock cumulative dividend. As of December 31, 2022, the cumulative dividend has been recorded as mezzanine equity. Following, Mr. Siokas waiver of the right to receive the dividends on February 26, 2024, and the unanimous written consent of the Company's Board of Directors on February 29, 2024, through which was resolved that the Company shall remove all accrued and unpaid dividends payable to the previous holders of Series A Preferred stock, the Company eliminated the total deemed dividend of $372,414 through retained earnings. Thus, the balance of mezzanine equity as of September 30, 2024, and December 31, 2023 is $0. The Series A Shares rank senior to all of the Company's Common Stock and any other equity securities that the Company may issue in the future with respect to payment of dividends and distribution of assets upon liquidation, dissolution or winding up. While the Series A Shares are outstanding, the Company may not amend, alter or change adversely the powers, preferences or rights given to the Series A Shares, create, or authorize the creation of, any additional class or series of capital stock of the Company (or any security convertible into or exercisable for any class or series of capital stock of the Company), including any class or series of capital stock of the Company that ranks superior to or in parity with the Series A Shares, alter, amend, modify, or repeal its Articles of Incorporation or other charter documents in any manner that adversely affects any rights of the holders of Series A Shares, increase or decrease the number of authorized shares of Series A Shares, any agreement, commitment or transaction that would result in a Change of Control, any sale or disposition of any material assets outside of the ordinary course of business of the Company, any material change in the principal business of the Company, including the entry into any new line of business or exit of any current line of business, and circumvent a right or preference of the Series A Shares. Any holder of the Series A Shares shall have the right by written election to the Company to convert all or any portion of the outstanding Series A Shares. Immediately upon effectiveness of a registration statement registering for resale all of the Registrable Securities (as defined in the Registration Rights Agreement), all outstanding Series A Shares shall automatically convert into Common Stock, subject to certain beneficial ownership limitations. Treasury stock As of September 30, 2024 and December 31, 2023, the Company held 86,497 and 86,497, respectively, shares of our common stock at a cost of $917,159 and $917,159, respectively. Shares of our common stock that are repurchased are classified as treasury stock pending future use and reduce the number of shares outstanding used in calculating earnings per share. Cosmos may repurchase

*shares from time to time through open market purchases in accordance with applicable securities laws and other restrictions. The Company repurchased no shares of our common stock during the nine months ended September 30, 2024. The Company repurchased 71,000 shares of our common stock for $100,452 during the year ended December 31, 2023. The Company repurchased no shares of our common stock during the nine months ended September 30, 2024. On January 24, 2023 the Company announced that its Board of Directors has approved a share repurchase program with authorization to purchase up to $3 million of its common stock. Cosmos may repurchase shares from time to time through open market purchases in accordance with applicable securities laws and other restrictions. Common Stock The Company is authorized to issue 300 million shares of common stock. As of September 30, 2024 and December 31, 2023, the Company had 17,834,023 and 15,982,472 shares of our common stock issued, respectively, and 21,346,023 and 15,895,975 shares outstanding, respectively. Issuance of Common Stock During the nine-month period ended September 30, 2023 the Company issued 15,258 shares to a consultant for services rendered. The shares were valued and expensed on the date of issuance and are separately presented in the condensed consolidated statement of changes in stockholders' equity and mezzanine as "Shares issued in lieu of cash". During the nine months ended September 30, 2024, the Company raised additional equity funds through two Prospectus Supplements to its Registration Statement on Form S-3 (No. 333-267550) filed with the SEC on February 29 and March 7, 2024. More specifically, the Company sold 901,488 shares of common stock for gross proceeds of $648,893. Placement agent's fees and other commissions amounted to $19,467 and thus the total net proceeds for the period were $629,426. On December 29, 2023, the Company had entered into a warrant exchange agreement (the "Warrant Exchange") with an investor to reduce the exercise price of 2,437,063 warrants from $2.75 per share to $1.45 per shares as an inducement to exercise. The Company issued 1,487,000 shares of common stock, held 950,063 shares in escrow until the investor's beneficial ownership limitation allows for the transfer of the escrow shares, and received gross cash proceeds of 3,533,741. The 950,063 shares were issued within the nine-month period ended September 30, 2024 but were already valued in the year ended December 31, 2023. On September 26, 2024, the Company entered into a Warrant Inducement Letter (the "Letter") with an investor pursuant to which the Company issued 9,748,252 new warrants (the "New Warrants") and reduced the exercise price of 4,874,126 warrant shares from $1.45 to $0.8701 to induce exercise and receive gross cash proceeds of $4,240,977 (the "Original Warrants"). The Company issued 2,332,000 shares of common stock, held 2,532,126 shares in escrow until the investor's beneficial ownership limitation allows for the transfer of the escrow shares. *

* Exercise of Warrants During the nine months ended September 30, 2024, the Company issued 2,332,000 shares of common stock upon the exercise of 2,332,000 warrants. The Company received gross proceeds of $4,240,977 upon exercise. The net proceeds after deducting legal, agent and escrow fees of $372,109 amounted to $3,868,868. The warrants were exercised following the Warrant Inducement letter the Company signed on September 26, 2024, through which their exercise price was reduced from $1.45 to $0.8701. Warrant Classification The Company determines the classification of its warrants upon issuance by identifying the instrument issued to determine if it is debt or equity classified. The Company determined its warrants meet the scope exception in ASC 815-10 and are equity classified because, (a) the warrant is indexed to the Company's own stock, (b) require settlement in equity shares, and (c) the Company has enough authorized and unissued shares. 100000000 6000000 The Series A Preferred Stock was initially convertible into the Company's Common Stock as determined by dividing the number of shares of Series A Preferred Stock to be converted by the lower of (i) $75.00 or (ii) 80% of the average volume weighted average price for the Company's Common Stock for the five trading days immediately following the effectiveness of the registration statement concerning the shares (the "Conversion Price"). On June 14, 2022, the Conversion Price was reset to $15.54 per share 0.080 372414 372414 0 86497 86497 917159 917159 71000 100452 3000000 300000000 17834023 15982472 21346023 15895975 15258 901488 648893 19467 629426 2437063 2.75 1.45 1487000 950063 3533741 950063 9748252 1.45 0.8701 4240977 2332000 2532126 2332000 2332000 4240977 372109 NOTE 9 - RELATED PARTY TRANSACTIONS Doc Pharma S.A. Doc Pharma S.A is considered a related party to the Company due to the fact that the CEO of Doc Pharma is the wife of Grigorios Siokas, the Company's CEO and principal shareholder, who also served as a principal of Doc Pharma S.A. in the past. Prepaid expenses and other current assets – related party As of September 30, 2024 and December 31, 2023, the Company had a prepaid balance of $6,393,642 and $4,347,184, respectively, to Doc Pharma related to purchases of inventory and pharmaceutical and nutraceutical licenses to be purchased. Accounts payable and accrued expenses - related party As of September 30, 2024 and December 31, 2023, the Company had an accounts payable balance to Doc Pharma of $72,968 and $34,217, respectively. <p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman;*

MARGIN: 0px; text-align:justify;"> Accounts receivable - related party The Company had a receivable balance of $2,448,517 and $2,386,721 from Doc Pharma S.A as of September 30, 2024, and December 31, 2023, respectively. Sales and Purchases During the three months ended September 30, 2024 and 2023, the Company purchased a total of $85,073 and $456,257 of products from Doc Pharma S.A., respectively. During the three months ended September 30, 2024, and 2023, the Company had $40,370 and $61,163 revenue from Doc Pharma, respectively. During the nine months ended September 30, 2024 and 2023, the Company purchased a total of $510,711 and $1,057,621 of products from Doc Pharma S.A., respectively. During the nine months ended September 30, 2024 and 2023, the Company had $581,862 and $43,107 revenue from Doc Pharma, respectively. Other Agreements On October 10, 2020, the Company entered into a contract manufacturer outsourcing (“CMO”) agreement with Doc Pharma whereby Doc Pharma is responsible for the development and manufacturing of pharmaceutical products and nutritional supplements according to the Company’s specifications based on strict pharmaceutical standards and good manufacturing practice (“GMP”) protocols as the National Organization for Medicines requires. The Company has the exclusive ownership rights for trading and distribution of its own branded nutritional supplements named “Sky Premium Life®”. The duration of the agreement is for five years, however, either party may terminate the agreement at any time giving six-month advance notice. Doc Pharma is exclusively responsible for supplying the raw materials and packaging required to manufacture the final product. However, they are not responsible for potential delays that may arise, concerning their import. Doc Pharma is also obligated to store the raw and packaging materials. The delivery of raw and packaging materials should be purchased at least 30 and 25 days, respectively, before the delivery date of the final product. The Manufacturer solely delivers the finished product to the Company. There is a minimum order quantity (“MoQ”) of 1,000 pieces per product code. Both parties have agreed that the Company will deposit 60% of the total cost upon agreement and assignment and 40% of the total cost including VAT charge upon the delivery date. The prices are indicative and are subject to amendments if the cost of the raw material or the production cost change. For the three months ended September 30, 2024 and 2023, the Company has purchased €34,350 ($38,096) and €418,577 ($455,586) respectively, in inventory related to this agreement. For the nine months ended September 30, 2024 and 2023, the Company has purchased €161,108 ($175,123) and €967,785 ($1,048,557) respectively, in inventory related to this agreement. <p style="FONT-SIZE: 10pt;

FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">On May 17, 2021, Doc Pharma and the Company entered into a Research and Development ("R&D") agreement whereby Doc Pharma will be responsible for the research, development, design, registration, copy rights and licenses of 250 nutritional supplements for the final products called Sky Premium Life®. These products will be sold in Greece and abroad. The total cost of this project will be €1,425,000 plus VAT and will be done over three phases as follows: Design & Development (€725,000); Control and Product Manufacturing (€250,000) and Clinical Study and Research (€450,000). SkyPharm has bought a total of as of 81 licenses at value of €554,500 ($593,204) which is 38.91% of the total cost, as of December 31, 2022. During the year ended December 31, 2023, 24 additional licenses were purchased at value of €475,014 ($525,461). During the three and nine months ended September 30, 2024, no additional licenses were purchased. The agreement will terminate on December 31, 2025. Purchase of branded pharmaceuticals On June 28, 2023, the Company approved the purchase of five proprietary and innovative branded pharmaceuticals with significant market presence and material profit contribution from Zakalia Ltd., the parent company of Doc Pharma, for €1,800,000 ($1,965,600). The transaction was settled on a non-cash basis through the reduction of an equivalent amount of prepaid expense balances the Company held with Doc Pharma. The purchased branded pharmaceuticals are presented in "Goodwill and intangible assets, net" on the accompanying consolidated balance sheets. On December 29, 2023, the Company approved the purchase of 19 additional licenses from DocPharma, of a total value of €3,200,000 ($3,539,840). This transaction was also settled on a non-cash basis through the reduction of an equivalent amount of prepaid expense balances the Company held with Doc Pharma. Loans receivable - related party The balance of prepaid expenses due Doc Pharma as of December 31, 2022, had increased to €7,103,706 ($7,599,545), which was mainly attributable to the prepayments SkyPharm S.A. made in accordance with the CMO agreement and the extensive orders and sales of the SPL products the Company expects to achieve within 2023, mainly through its Amazon channels in the UK, Singapore, Canada and other countries. However, as the benefit from a significant portion of the prepaid balance would not have been realized within a 12-month period, the Company opted to secure a portion of the outstanding prepaid balance through a loan agreement. SkyPharm S.A. (the "Lender") entered into a loan agreement with Doc Pharma (the "Borrower") for €4,000,000 ($4,279,200), all of which was financed through the outstanding prepaid balance. The duration of the loan is for a 10-year period up to December 31, 2032 (the "Maturity Date"). The loan bears a fixed interest rate of 5.5% payable on a monthly basis and will be repayable in 120 equal instalments of €33,333.33 ($37,150). The loan may be prepaid anytime during its duration in full or partially based on the Company's product requirements and other factors, without Doc Pharma incurring any prepayment penalty. As of September 30, 2024 and December 31, 2023, the loan had a current portion of €400,000 ($445,800) and €400,000 ($442,480), and a non-current portion of €2,900,000 ($3,232,050), and €3,200,000 ($3,539,840), respectively, which is classified as "Loans receivable – related party" on the accompanying consolidated balance sheets. During the nine months ended September 30, 2024, the Company received €300,000 ($334,350) in principal repayments, and €121,550 ($135,467) of interest repayments. Additionally, during the nine months ended September 30, 2024, the Company

recorded €143,000 ($155,440) as interest income relating to this loan.   Cana Laboratories Holding Limited Cana was considered a related party as the Company had signed a binding letter of intent and an SPA for the acquisition of Cana. The acquisition was completed on June 30, 2023 according to the SPA signed on May 31, 2023. Thus, all balances between the Company and Cana were eliminated upon consolidation as of December 31, 2023. The Secured Promissory Note discussed below was included in consideration transferred upon acquisition. Loans receivable - Related Party - Long Term On February 28,2023 (Issue Date), the Company signed a Secured Promissory Note with Cana Laboratories Holdings (Cyprus) Limited (the “Holder”), whereby the Holder borrowed the sum of €4,100,000 ($4,457,520) from the Company. Interest on the Principal Amount under this Note shall accrue at a rate equal to Five Percent (5%) plus 1 month LIBOR per annum (5.47% as of December 31, 2023). The maturity date (“Maturity Date”) of this Note shall be five (5) years from the Issue Date. The Principal Amount, as well as all accrued interest shall be due and payable on the Maturity Date. Following the completion of Cana’s acquisition on June 30, 2023 the balance of the Note was eliminated on a consolidated level. Panagiotis Kozaris Panagiotis Kozaris is considered a related party due to the fact that he is a former General operational manager and current employee of Cosmofarm S.A. Prepaid Expenses and Other Current Assets - Related Party From time to time the Company purchases back shares that Panagiotis Kozaris owns and records them as treasury shares. The Company pays Panagiotis Kozaris in advance for the shares owned and obtains the shares upon execution of a cumulative stock-purchase agreement (“SPA”). During the three months ended September 30, 2024 and 2023, the Company paid Panagiotis Kozaris an additional sum of $0 and $51,159 respectively for shares owned, however, no SPA for these funds has been executed as of September 30, 2024. The Company intends to execute a cumulative SPA for these amounts during 2024. The total balances owed of $194,215 and $194,215 are included in “Prepaid expenses and other current assets - related party”, on the accompanying consolidated balance sheets as of September 30, 2024 and December 31, 2023, respectively. Basotho Investment Limited Basotho Investment Limited is considered a related party once Panagiotis Kozaris (former general operational manager and current employee of Cosmofarm SA) is one of its directors. <p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-

align:justify;"> General and administrative expenses On November 21, 2023, the Company issued 120,000 shares of common stock to Basotho Investment Limited for services rendered. The fair value of these shares for the period ended December 31, 2023 was $10,300, which was recorded as general and administrative expense. The fair value of the shares vested for the nine-month period ended September 30, 2024 was $92,700, which was recorded as general and administrative expense. Maria Kozari Maria Kozari is considered a related party to the Company due to the fact that she is the daughter of Panagiotis Kozaris, a former Operational General Manager and current employee of Cosmofarm S.A. Accounts Receivable - Related Party During 2021, the Company, through its subsidiary, Cosmofarm SA, commenced a partnership with a pharmacy called “Pharmacy & More”, owned by Maria Kozari. The transactions with the respective pharmacy were in Cosmofarm’s normal course of business, however, a more flexible credit policy was allowed as the pharmacy was new and needed to be established in the market. During the three and nine months ended September 30, 2024 and 2023 the Company’s net sales to Pharmacy & More amounted to $113,161 and $122,969 and $310,126 and $359,760 respectively. As of September 30, 2024 and December 31, 2023 the Company’s outstanding receivable balance due from the pharmacy amounted to $1,123,835 (€1,203,739) and $1,142,402 (€1,032,726), respectively, and are included in “Accounts receivable - related party”, on the accompanying consolidated balance sheets. The Company plans to acquire Pharmacy & More within fiscal year 2024. Upon acquisition, the Company intends to offset the outstanding receivable balance with the corresponding purchase price and additionally plans to make Pharmacy & More the first shop-in-shop of its own branded line of nutraceutical products, Sky Premium Life® (SPL). Other Related Parties The Company has the following balances as of September 30, 2024: a) a balance of $731,000 relating to unpaid salaries and bonuses due to Grigorios Siokas, the CEO of the Company and $188,000 due to George Terzis, the CFO of the Company, classified as "Accounts payable and accrued expenses - related party" in the Company’s condensed consolidated balance sheets, b) a net payable balance of $29,832 due to Konstantinos Gaston Kanaroglou, former manager and current employee of the Company’s wholly owned subsidiary Cana, classified as " Accounts payable and accrued expenses - related party" in the Company’s condensed consolidated balance sheets. Additionally, the Company had the following balances as of December 31, 2023: a) a balance of $98,000 relating to unpaid salaries and bonuses due to George Terzis, the CFO of the Company, classified as "Accounts payable and accrued

expenses - related party" in the Company's consolidated balance sheets, b) a net payable balance of $85,332 due to Konstantinos Gaston Kanaroglou, former manager and current employee of the Company's wholly owned subsidiary Cana, classified as " Accounts payable and accrued expenses - related party" in the Company's consolidated balance sheets.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Notes Payable – Related Party</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">A summary of the Company's related party notes payable as of September 30, 2024 and December 31, 2023 is presented below:</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">September 30,</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;"> 2024</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;"> December 31,</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">2023</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Beginning Balance</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:10%;vertical-align:bottom;text-align:right;">11,283</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">10,912</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Payments </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"><p style="font-

*size:10pt;font-family:times new roman;margin:0px"> </td><td class="ffcell" style="vertical-align:bottom;text-align:right;">-</td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="ffcell" style="vertical-align:bottom;text-align:right;">-</td><td style="white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Foreign currency translation </td><td style="white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:right;">85</td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:right;">371</td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Ending Balance </td><td style="white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;vertical-align:bottom;text-align:right;">11,368</td><td style="PADDING-BOTTOM: 3px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;vertical-align:bottom;text-align:right;">11,283</td><td style="PADDING-BOTTOM: 3px;white-space: nowrap;"> </td></tr></tbody></table> Dimitrios Goulielmos Dimitris Goulielmos was the Company's former CEO and a Director of the Company.   On November 21, 2014, the Company entered into an agreement with Dimitrios Goulielmos, as amended on November 4, 2016. Pursuant to the amendment, this loan has no maturity date and is non-interest bearing. As of September 30, 2024 and December 31, 2023, the Company had a principal balance of €10,200 ($11,368) and €10,200 ($11,283), respectively. The above balances are adjusted for the foreign currency rate as of the balance sheet date. For the nine months ended September 30, 2024, the Company recorded a foreign currency translation loss of $85. *

Loans Payable – Related Party A summary of the Company's related party loans payable as of September 30, 2024 and December 31, 2023 is presented below: <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:center;"> September 30, 2024 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:center;"> December 31, 2023 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px"><td> </td><td style="white-space: nowrap;"> </td><td class="ffcell" colspan="2"> </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="ffcell" colspan="2"> </td><td style="white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Beginning balance </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:10%;vertical-align:bottom;text-align:right;">13,257</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">12,821</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Proceeds </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="ffcell" style="vertical-align:bottom;text-align:right;">18,344</td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="ffcell" style="vertical-align:bottom;text-align:right;">-</td><td style="white-space:

nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Payments </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="ffcell" style="vertical-align:bottom;text-align:right;">(8,918 </td><td style="vertical-align:bottom;white-space: nowrap;">) </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="ffcell" style="vertical-align:bottom;text-align:right;">- </td><td style="white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Foreign currency translation </td><td style="white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:right;">(1,525 </td><td style="PADDING-BOTTOM: 1px;vertical-align:bottom;white-space: nowrap;">)</td><td style="white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:right;">436</td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Ending balance </td><td style="white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;vertical-align:bottom;text-align:right;">21,158</td><td style="PADDING-BOTTOM: 3px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;vertical-align:bottom;text-align:right;">13,257</td><td style="PADDING-BOTTOM: 3px;white-space: nowrap;"> </td></tr></tbody></table> Grigorios Siokas From time to time, Grigorios Siokas loans the Company funds in the form of non-interest bearing, no-term loans. As of September 30, 2024, the Company had an outstanding principal balance under these loans of $21,158 in loans payable to Grigorios Siokas. As of December 31, 2023, the Company had an outstanding principal balance of $13,257 related to this payable. The above balances are adjusted for the foreign currency rate as of the balance sheet date. For the nine months ended September 30, 2024, the Company recorded a gain of $1,525. Except as set forth above, we have not entered into any material transactions with any

director, executive officer, and promoter, beneficial owner of five percent or more of our common stock, or family members of such persons. 6393642 4347184 72968 34217 2448517 2386721 85073 456257 40370 61163 510711 1057621 581862 43107 1,000 pieces 38096 455586 175123 1048557 The total cost of this project will be €1,425,000 plus VAT and will be done over three phases as follows: Design & Development (€725,000); Control and Product Manufacturing (€250,000) and Clinical Study and Research (€450,000). SkyPharm has bought a total of as of 81 licenses at value of €554,500 ($593,204) which is 38.91% of the total cost, as of December 31, 2022. During the year ended December 31, 2023, 24 additional licenses were purchased at value of €475,014 ($525,461) 525461 2025-12-31 1965600 3539840 4279200 P10Y 2032-12-31 0.055 37150 445800 442480 3232050 3539840 334350 135467 143000 155440 4457520 Interest on the Principal Amount under this Note shall accrue at a rate equal to Five Percent (5%) plus 1 month LIBOR per annum (5.47% as of December 31, 2023) 0 51159 194215 194215 120000 10300 92700 113161 122969 310126 359760 1123835 1142402 731000 188000 29832 98000 85332 <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">September 30,</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">2024</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">December 31,</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">2023</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Beginning Balance</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:10%;vertical-align:bottom;text-align:right;">11,283</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">10,912</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-

*FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Payments </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="ffcell" style="vertical-align:bottom;text-align:right;">-</td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="ffcell" style="vertical-align:bottom;text-align:right;">-</td><td style="white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Foreign currency translation </td><td style="white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:right;">85</td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:right;">371</td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Ending Balance </td><td style="white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;vertical-align:bottom;text-align:right;">11,368</td><td style="PADDING-BOTTOM: 3px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;vertical-align:bottom;text-align:right;">11,283</td><td style="PADDING-BOTTOM: 3px;white-space: nowrap;"> </td></tr></tbody></table> 11283 10912 0 0 85 371 11368 11283 11368 11283 85 <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:center;"> September 30, 2024 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:center;"> December 31, 2023 *

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style="font-size:10pt;font-family:times new roman;margin:0px">Alpha </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="ffcell" style="vertical-align:bottom;text-align:right;">1,030,943</td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="ffcell" style="vertical-align:bottom;text-align:right;">1,130,140</td><td style="white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ccceff"><td style="vertical-align:top;"> Pancreta </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="ffcell" style="vertical-align:bottom;text-align:right;">1,560,803</td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="ffcell" style="vertical-align:bottom;text-align:right;">1,122,210</td><td style="white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> EFG </td><td style="white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:right;">386,577</td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:right;">459,400</td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ccceff"><td style="vertical-align:top;"> Ending balance </td><td style="white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;vertical-align:bottom;text-align:right;">5,989,425</td><td style="PADDING-BOTTOM: 3px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;vertical-align:bottom;text-align:right;">6,630,273</td><td style="PADDING-BOTTOM: 3px;white-space: nowrap;"> </td></tr></tbody></table> The Company has three lines of credit with the National Bank of Greece, which are renewed annually. The three lines have interest rates of 6.00% (the "National Bank LOC"), 3.6% (the "COSME 2 Facility"), and 3.6% plus the six-month Euribor rate

*and any contributions currently in force by law on certain lines of credit (the "COSME 1 Facility"). The maximum borrowing allowed for the 6% line of credit was $3,315,638 and $3,290,945 as of September 30, 2024 and December 31, 2023, respectively. The outstanding balance of the facility was $2,102,765 and $2,829,828, as of September 30, 2024 and December 31, 2023, respectively. The cumulative maximum borrowing allowed for the COSME 1 Facility and COSME 2 Facility (collectively, the "Facilities") was $1,114,500 and $1,106,200 as of September 30, 2024 and December 31, 2023, respectively. The outstanding balance of the Facilities was $943,466 and $1,099,255 as of September 30, 2024 and December 31, 2023, respectively. The Company maintains a line of credit with Alpha Bank of Greece ("Alpha LOC"), which is renewed annually and has a current interest rate of 6.00%. The maximum borrowing allowed was $1,114,500 and $1,106,200 as of September 30, 2024 and December 31, 2023, respectively. The outstanding balance of the Alpha LOC was $1,030,944 and $1,130,141, as of September 30, 2024 and December 31, 2023, respectively. The Company holds a line of credit with Pancreta Bank ("Pancreta LOC"), which is renewed annually and has a current interest rate of 4.10%. The maximum borrowing allowed as of September 30, 2024 and December 31, 2023 was $1,549,155 and $1,537,618, respectively. The outstanding balance of the Pancreta LOC as of September 30, 2024 and December 31, 2023 was $1,560,802 and $1,122,210, respectively. The Company maintains a line of credit with EGF ("EGF LOC"), which is renewed annually and has a current interest rate of 4.49% plus 3-month Euribor. The maximum borrowing allowed as of September 30, 2024 and December 31, 2023 was $445,800 and $459,400, respectively. The outstanding balance of the EGF LOC as of September 30, 2024 and December 31, 2023 was $386,577 and $459,400, respectively. Under the aforementioned line of credit agreements, the Company is required to maintain certain financial ratios and covenants. As of September 30, 2024, and December 31, 2023, the Company was in compliance with these ratios and covenants. All lines of credit are guaranteed by customer receivable checks, which are a type of factoring in which postponed customer checks are assigned by the Company to the bank, in order to be financed at an agreed upon rate. Interest expense on the Company's outstanding lines of credit balances for the three and nine months ended September 30, 2024 and 2023, was $89,868 and $37,536, and 275,246 and $204,654, respectively. <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;margin-left:auto;margin-right:auto;width:85%"><tbody><tr style="height:15px"><td> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:center;"> *

September 30, 2024 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:center;"> December 31, 2023 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> National </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:11%;vertical-align:bottom;text-align:right;">3,011,102</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:11%;vertical-align:bottom;text-align:right;">3,918,523</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Alpha </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="ffcell" style="vertical-align:bottom;text-align:right;">1,030,943</td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="ffcell" style="vertical-align:bottom;text-align:right;">1,130,140</td><td style="white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Pancreta </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="ffcell" style="vertical-align:bottom;text-align:right;">1,560,803</td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="ffcell" style="vertical-align:bottom;text-align:right;">1,122,210</td><td style="white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> EFG </td><td style="white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:right;">386,577</td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"><p style="font-

size:10pt;font-family:times new roman;margin:0px"> </td><td style="BORDER-BOTTOM: 1px solid;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:right;">459,400</td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Ending balance </td><td style="white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;vertical-align:bottom;text-align:right;">5,989,425</td><td style="PADDING-BOTTOM: 3px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;vertical-align:bottom;text-align:right;">6,630,273</td><td style="PADDING-BOTTOM: 3px;white-space: nowrap;"> </td></tr></tbody></table> 3011102 3918523 1030943 1130140 1560803 1122210 386577 459400 5989425 6630273 The Company has three lines of credit with the National Bank of Greece, which are renewed annually. The three lines have interest rates of 6.00% (the "National Bank LOC"), 3.6% (the "COSME 2 Facility"), and 3.6% plus the six-month Euribor rate and any contributions currently in force by law on certain lines of credit (the "COSME 1 Facility") 3315638 3290945 2102765 2829828 1114500 1106200 943466 1099255 1114500 1106200 1030944 1130141 1549155 1537618 1560802 1122210 445800 459400 386577 459400 89868 37536 275246 204654 NOTE 11 – NOTES PAYABLE A summary of the Company’s third-party debt as of and for the nine months ended September 30, 2024, and the year ended December 31, 2023 is presented below: <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"> September 30, 2024 </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Trade Facility </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Third Party </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-

align:center;">COVID Loans </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Total </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Beginning balance, December 31, 2023 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,908,195</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">2,511,148</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">186,884</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">4,606,227</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Proceeds </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">445,800</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">445,800</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-

color:#ccceff"><td style="vertical-align:top;"> Payments </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(334,350 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(481,254 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(19,073 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(834,677 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Conversion of debt </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ccceff"><td style="vertical-align:top;"> Recapitalized upon debt modification </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-

align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;">   </td><td style="width:1%;white-space: nowrap;">   </td><td style="width:1%;white-space: nowrap;">   </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;">   </td><td style="width:1%;white-space: nowrap;">   </td><td style="width:1%;white-space: nowrap;">   </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;">   </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Accretion of debt and debt discount </td><td style="width:1%;white-space: nowrap;">   </td><td style="width:1%;white-space: nowrap;">   </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;">   </td><td style="width:1%;white-space: nowrap;">   </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;">   </td><td style="width:1%;white-space: nowrap;">   </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;">   </td><td style="width:1%;white-space: nowrap;">   </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;">   </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Foreign currency translation </td><td style="width:1%;white-space: nowrap;">   </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;">   </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">14,318</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;">   </td><td style="width:1%;white-space: nowrap;">   </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;">   </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">32,613</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;">   </td><td style="width:1%;white-space: nowrap;">   </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;">   </td><td class="ffcell" style="BORDER-BOTTOM: 1px

solid;width:9%;vertical-align:bottom;text-align:right;">3,691</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">50,622</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Ending balance, September 30, 2024 </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">1,588,163</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">2,508,307</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">171,502</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">4,267,972</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Notes payable - long-term </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(1,086,638 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(1,416,802 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-

BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(142,183 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(2,645,623 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Notes payable - short-term </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">501,525</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">1,091,505</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">29,319</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">1,622,349</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td></tr></tbody></table> <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"> December 31, 2023 </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Trade Facility </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Third Party </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-

space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> COVID Loans </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Total </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Beginning balance, December 31, 2022 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">3,305,532</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,505,078</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">207,377</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">5,017,987</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Proceeds </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,082,231</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"><p

style="font-size:10pt;font-family:times new roman;margin:0px"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,082,231</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Payments </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(1,155,310 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(415,557 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(27,027 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(1,597,894 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Oher additions </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">317,880</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">317,880</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Debt forgiveness </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(306,637 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space:

nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(306,637 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Foreign currency translation </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">64,610</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">21,516</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">6,534</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">92,660</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Ending balance, December 31, 2023 </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">1,908,195</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-

size:10pt;font-family:times new roman;margin:0px"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">2,511,148</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">186,884</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">4,606,227</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Notes payable – long-term </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(1,327,440 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(1,549,768 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(158,133 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(3,035,341 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Notes payable - short-term </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">580,755</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">961,380</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space:

nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">28,751</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">1,570,886</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td></tr></tbody></table> <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td colspan="5" style="vertical-align:top;"> Our outstanding debt as of September 30, 2024 is repayable as follows: </td></tr><tr style="height:15px"><td> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:center;"> September 30, 2024 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> 2025 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:10%;vertical-align:bottom;text-align:right;">1,622,349</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> 2026 </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="ffcell" style="vertical-align:bottom;text-align:right;">1,717,738</td><td style="white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> 2027 </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="ffcell" style="vertical-align:bottom;text-align:right;">420,633</td><td style="white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> 2028 </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="ffcell" style="vertical-align:bottom;text-align:right;">353,961</td><td style="white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-

align:top;"> 2029 and thereafter </td><td style="white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:right;">153,291</td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Total debt </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="ffcell" style="vertical-align:bottom;text-align:right;">4,267,972</td><td style="white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Less: notes payable - current portion </td><td style="white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:right;">(1,622,349 </td><td style="PADDING-BOTTOM: 1px;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Notes payable - long term portion </td><td style="white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;vertical-align:bottom;text-align:right;">2,645,623</td><td style="PADDING-BOTTOM: 3px;white-space: nowrap;"> </td></tr></tbody></table> Trade Facility Agreements   On May 12, 2017, SkyPharm entered into a Trade Finance Facility Agreement (the “TFF”) with Synthesis Structured Commodity Trade Finance Limited (the “Lender”) as amended on November 16, 2017, and May 16, 2018.   On October 17, 2018, the Company entered into a further amended agreement with Synthesis whereby the current balance on the TFF as of October 1, 2018, which was €4,866,910 ($5,629,555) and related accrued interest of €453,094 ($524,094) would be split into two principal balances of Euro €2,000,000 ($2,316,000), (the "EURO Loan") and USD $4,000,000 (the "USD Loan"). Interest on both the EURO Loan and USD Loan commenced on October 1, 2018, at 6% per annum plus one-month Euribor (3.90% as of December 31, 2023), and 6% plus one-month LIBOR (fully paid as of December 31, 2023), respectively.   On December 30, 2020, the Company transferred the EURO Loan to a new third-party lender. The terms remained the same except interest accrues at 5.5% per annum plus one-month Euribor (3.87% as of December 31, 2023). The principal was scheduled to be repaid in a total of five quarterly installments beginning October 31, 2021 of €50,000 ($54,600) each with a final repayment of €1,800,000 ($1,965,600) Euro payable on October 31, 2022. <p style="FONT-SIZE: 10pt; FONT-FAMILY:

times new roman; MARGIN: 0px; text-align:justify;"> On March 3, 2022, the Company entered into a modification agreement to extend the maturity date to January 10, 2023 and payments under the USD Loan. During June 2022, the Company agreed with the Lender to postpone the repayment of an installment of $500,000 due on June 30, 2022 (based on the modification agreement signed on March 3, 2022) until January 2023. During September 2022, the Company entered into an agreement with the Lender to postpone the repayment of the outstanding balance on the USD Loan of $3,950,000, plus unpaid accrued interest until January 2023. The Company capitalized fees paid upon modification of €200,000 ($221,060) that are being amortized over the life of the loan. The Company incurred non-cash interest expense of $200,000 during the year ended December 31, 2022 concerning the above capitalized fees. On December 22, 2022, SkyPharm signed an agreement for the extension of the payments and an increase in interest rate due under the EURO Loan that was extended to be repaid with a balloon payment now due on October 31, 2025. This extension was agreed upon in writing on December 22, 2022, with a retroactive modification date to October 31, 2022 (the original maturity date). As of December 31, 2023 the Company had an outstanding principal balance of €1,725,000 ($1,908,195), of which $1,327,440 is classified as ''Notes payable - long term portion" on the consolidated balance sheets. As of December 31, 2023, the Company had accrued $161,274 in interest expense related to these agreements. The Company repaid €300,000 ($334,350) of the EURO Loan during the nine months ended September 30, 2024. As of September 30, 2024, the Company had an outstanding principal balance of €1,425,000 ($1,588,163), of which $1,086,638 is classified as ''Notes payable - long term portion" on the consolidated balance sheets. For the three and nine months ended September 30, 2024, the Company had accrued $29,365 and $110,170, respectively, in interest expense related to these agreements. June 23, 2020 Debt Agreement On June 23, 2020, the Company's subsidiary, Cosmofarm, entered into an agreement with the National Bank of Greece S.A. (the "Bank") to borrow a maximum of €500,000 ($611,500). The note has a maturity date of sixty (60) months from the date of the first disbursement, which includes a grace period of nine months. The total amount of the initial proceeds was received in 3 equal monthly installments. The note is interest bearing from the date of receipt and is payable every three months at an interest rate of 3.06% plus 3-month Euribor (3.47% as of September 30, 2024). The outstanding balance was €117,647 ($131,118) and €205,882 ($227,747) as of September 30, 2024 and December 31, 2023, respectively, of which $0 and $97,606 was classified as "Notes payable - long-term portion", on the accompanying condensed consolidated balance sheets. During the nine months ended September 30, 2024, the Company repaid €88,235 ($98,338) of the principal balance. June 24, 2020 Debt Agreement On June 24, 2020, the Company's subsidiary, Decahedron, received a loan £50,000 ($68,310) from the United Kingdom government. The loan has a ten-year maturity and bears interest at a rate of

2.5% per annum beginning 12-months after the initial disbursement, which was on July 10, 2020. The Company may prepay this loan without penalty at any time. As of December 31, 2023, the principal balance was £40,858 ($52,066). As of September 30, 2024, the principal balance was £38,320 ($51,345). November 19, 2020 Debt Agreement On November 19, 2020, the Company entered into an agreement with a third-party lender in the principal amount of €500,000 ($611,500). The note matures on November 18, 2025 and bears an annual interest rate, based on a 360-day year, of 3% plus 0.6% plus 6-month Euribor when Euribor is positive (3.35% as of September 30, 2024). The principal is to be repaid in 18 quarterly installments of €27,778 ($30,333). During the nine months ended September 30, 2024, the Company repaid €88,333 ($92,875) of the principal. As of September 30, 2024 and December 31, 2023, the Company has accrued interest of €5,434 ($6,057) and €11,191 ($12,379) related to this note and a principal balance of €138,889 ($154,792) and €222,222 ($245,822), of which $30,958 and $122,911 is classified as "Notes payable - long term portion" on the accompanying condensed consolidated balance sheets. July 30, 2021 Debt Agreement On July 30, 2021, the Company entered into an agreement with a third-party lender in the principal amount of €500,000 ($578,850). The note matures on August 5, 2026 and bears an annual interest rate that applies to 60% of the principal of the note that is based on a 365-day year, of 5.84% plus 3-month Euribor when Euribor is positive (3.47% as of September 30, 2024). Pursuant to the terms of the agreement, there is a nine-month grace period for principal repayment during which interest is accrued. The principal is to be repaid in 18 quarterly installments of €27,778 commencing three months from the end of the grace period. During the nine months ended September 30, 2024, the Company repaid €81,891 ($91,267) of the principal. As of September 30, 2024 and December 31, 2023, the Company had accrued interest of €15,328 ($17,083) and €10,905 ($12,063), respectively, and principal of €262,662 ($281,338) and €235,009 ($261,918), respectively, of which $134,929 and $227,065 is classified as “Notes payable - long term portion” on the accompanying condensed consolidated balance sheets. June 9, 2022 Debt Agreement On June 9, 2022 the Company entered into an agreement with a third-party lender in the principal amount of €320,000 ($335,008), the “Note”. The Note matures on June 16, 2027 and bears an annual interest rate of 3.89% plus an additional rate of 0.60%, plus the 3-month Euribor (3.47% as of September 30, 2024). Pursuant to the agreement, there is a twelve-month grace period for principal repayment during which interest is accrued. The principal is to be repaid in 16 equal quarterly installments of €20,000 commencing on June 30, 2023. During the nine months ended September 30, 2024, the Company repaid €60,000 ($66,870) of the principal. As of September 30, 2024 and December 31, 2023, the Company has accrued interest of €4,673 ($5,208) and €11,043 ($12,215), respectively, and an outstanding balance of €200,000 ($222,900) and €260,000 ($287,612) of which $133,740 and $204,322, respectively, is classified as “Notes payable - long term portion” on the accompanying condensed consolidated balance sheets. <p style="FONT-SIZE: 10pt; FONT-

FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> July 14, 2023 Debt Agreement On July 14, 2023 the Company entered into an agreement with a third-party lender in the principal amount of €1,000,000 ($1,123,700), the "Note". The Note matures on July 31, 2028 and bears an annual interest rate of 2.46% plus the 3-month Euribor (3.47% as of September 30, 2024). Pursuant to the agreement, there is a nine-month grace period for interest and principal repayment. The principal is to be repaid in 18 equal quarterly installments of €55,556 commencing on May 2, 2024. During the nine months ended September 30, 2024, the Company repaid €108,633 ($58,179) of the principal. As of September 30, 2024, and December 31, 2023, the Company has accrued interest of €7,845 ($8,743) and €19,820 ($21,925), respectively. As of September 30, 2024, and December 31, 2023 the Company an outstanding balance of €869,067 ($968,575) and €977,700 ($1,081,532), of which $720,908 and $897,165, respectively, is classified as "Notes payable - long term portion" on the accompanying condensed consolidated balance sheets. July 29, 2024 Debt Agreement On July 29, 2024 the Company entered into an agreement with a third-party lender in the principal amount of €400,000 ($432,760), the "Note". The Note matures on July 31, 2029 and bears an annual interest rate of 2.58% plus the 3-month Euribor (3.47% as of September 30, 2024). Pursuant to the agreement, there is a six-month grace period for principal and interest repayment. The principal is to be repaid in 18 equal quarterly installments of €22,222 commencing on April 30, 2025. During the nine months ended September 30, 2024, the Company repaid no principal and had not accrued any interest. As of September 30, 2024, and December 31, 2023 the Company an outstanding balance of €400,000 ($445,800) and €0 ($0), of which $396,367 and $0, respectively, is classified as "Notes payable - long term portion" on the accompanying condensed consolidated balance sheets. COVID-19 Loans On May 12, 2020, the Company's subsidiary, SkyPharm, was granted and on May 22, 2020 received a €300,000 ($366,900) loan from the Greek government. The loan will be repaid in 40 equal monthly installments beginning on July 29, 2022. As a condition to the loan, the Company was required to retain the same number of employees until October 31, 2020. As of December 31, 2023, the principal balance was $134,818. During the nine months ended September 30, 2024, the Company repaid €14,063 ($15,673) of the principal balance. The outstanding balance as of September 30, 2024 is €107,813 ($120,157) of which $99,260, is classified as "Notes payable - long term portion" on the accompanying condensed consolidated balance sheet. Cloudscreen Promissory Note On January 23, 2024 the Company entered into an agreement with a third-party in the principal amount of €300,000 ($324,870), the "Promissory Note". The Promissory Note matures on March 25, 2025 and is interest free. This Note is being given in connection with the Closing of the Asset Purchase, Sale and Transfer

Agreement dated as of October 9, 2023 and as amended from time to time pursuant to which the Company agreed to purchase from the third-party a drug repurposing Artificial Intelligence "AI" powered platform known as "Cloudscreen®" (refer to Note 2, section "Acquisition accounting"). The principal is to be repaid in 15 equal monthly installments of €20,000 commencing on January 25, 2024. During the 9 months ended September 30, 2024, the Company repaid €10,000 ($10,830) of the principal and recorded a foreign currency loss of $16,155. As of September 30, 2024, and December 31, 2023 the Company had an outstanding balance of $323,205 and $317,880 of which $0 and $0, respectively, is classified as "Notes payable - long term portion" on the accompanying condensed consolidated balance sheets. Distribution and Equity Agreement As discussed in Note 3 above, the Company entered into a Distribution and Equity Acquisition Agreement with Marathon. The Company was appointed the exclusive distributor of the Products (as defined) initially throughout Europe and on a non-exclusive basis wherever else lawfully permitted. As consideration for its services, Company received: (a) a 33 1/3% equity interest or 5 million shares in Marathon as partial consideration for the Company's distribution services; and (b) received cash of CAD $2,000,000, subject to repayment in Common Shares of the Company if it fails to meet certain performance milestones. The Company is entitled to receive an additional CAD $2,750,000 upon the Company's receipt of gross sales of CAD $6,500,000 and an additional CAD $2,750,000 upon receipt of gross sales of CAD $13,000,000. As discussed in Note 3, the Company attributed no value to the shares received in Marathon pursuant to (a) above. In relation to the CAD $2 million cash received noted in (b) above, the Company accounted for its obligation to issue a variable number of the Company's Common Shares as Share-settled debt obligation in accordance with ASC 480 measured at fair value or the settlement amount of $1,554,590 (CAD $2 million). If settlement had occurred on December 31, 2022, the Company would have been required to issue 420,471 common shares to settle its debt obligation. The Company could be obligated to potentially issue an unlimited number of common shares to settle its Share-settled debt obligation. On March 20, 2023, the Company's legal counsel provided notice to Marathon Global Inc, that Cosmos terminated the Equity agreement dated on March 19, 2018 pursuant to Section 3.2 and that termination is effective thirty days from the date of the letter. None of the above loans were made by any related parties. <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"> September 30, 2024 </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Trade Facility </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-

BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Third Party </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> COVID Loans </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Total </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ccceff"><td style="vertical-align:top;"> Beginning balance, December 31, 2023 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,908,195</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">2,511,148</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">186,884</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">4,606,227</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Proceeds </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">445,800</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td

style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">445,800</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Payments </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(334,350 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(481,254 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(19,073 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(834,677 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Conversion of debt </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-

family:times new roman;margin:0px">Recapitalized upon debt modification </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Accretion of debt and debt discount </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Foreign currency translation </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">14,318</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new

roman;margin:0px"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">32,613</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">3,691</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">50,622</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Ending balance, September 30, 2024 </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">1,588,163</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">2,508,307</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">171,502</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">4,267,972</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Notes payable - long-term </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(1,086,638 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space:

nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(1,416,802 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(142,183 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(2,645,623 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Notes payable - short-term </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">501,525</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">1,091,505</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">29,319</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">1,622,349</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td></tr></tbody></table><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"> December 31, 2023 </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Trade Facility </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p

style="font-size:10pt;font-family:times new roman;margin:0px"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Third Party </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> COVID Loans </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Total </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ccceff"><td style="vertical-align:top;"> Beginning balance, December 31, 2022 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">3,305,532</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,505,078</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">207,377</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">5,017,987</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Proceeds </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,082,231</td>

<td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,082,231</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Payments </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(1,155,310 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(415,557 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(27,027 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(1,597,894 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Oher additions </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">317,880</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">317,880</td><td style="width:1%;white-space:

nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Debt forgiveness </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(306,637 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(306,637 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Foreign currency translation </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">64,610</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">21,516</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">6,534</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">92,660</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Ending balance, December 31, 2023 </td><td style="width:1%;white-space: nowrap;"><p

style="font-size:10pt;font-family:times new roman;margin:0px"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">1,908,195</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">2,511,148</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">186,884</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">4,606,227</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Notes payable – long-term </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(1,327,440 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(1,549,768 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(158,133 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(3,035,341 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Notes payable – short-term </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px

double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">580,755</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">961,380</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">28,751</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">1,570,886</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td></tr></tbody></table> 1908195 2511148 186884 4606227 0 445800 0 445800 -334350 -481254 -19073 -834677 0 0 0 0 0 0 0 0 0 0 0 14318 32613 3691 50622 1588163 2508307 171502 4267972 1086638 1416802 142183 2645623 501525 1091505 29319 1622349 3305532 1505078 207377 5017987 0 1082231 0 1082231 -1155310 -415557 -27027 -1597894 0 317880 0 317880 306637 0 0 -306637 -64610 21516 6534 92660 1908195 2511148 186884 4606227 1327440 1549768 158133 3035341 580755 961380 28751 1570886 <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"> <tbody><tr style="height:15px"><td colspan="5" style="vertical-align:top;"> Our outstanding debt as of September 30, 2024 is repayable as follows: </td></tr><tr style="height:15px"><td> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:center;"> September 30, 2024 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> 2025 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:10%;vertical-align:bottom;text-align:right;">1,622,349</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> 2026 </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="ffcell" style="vertical-align:bottom;text-align:right;">1,717,738</td><td style="white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p

style="font-size:10pt;font-family:times new roman;margin:0px">2027 </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="ffcell" style="vertical-align:bottom;text-align:right;">420,633</td><td style="white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> 2028 </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="ffcell" style="vertical-align:bottom;text-align:right;">353,961</td><td style="white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> 2029 and thereafter </td><td style="white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:right;">153,291</td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Total debt </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="ffcell" style="vertical-align:bottom;text-align:right;">4,267,972</td><td style="white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Less: notes payable - current portion </td><td style="white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:right;">(1,622,349 </td><td style="PADDING-BOTTOM: 1px;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Notes payable - long term portion </td><td style="white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;vertical-align:bottom;text-align:right;">2,645,623</td><td style="PADDING-BOTTOM: 3px;white-space: nowrap;"> </td></tr></tbody></table> 1622349 1717738 420633 353961 153291 4267972 -1622349 2645623 5629555 524094 2316000 4000000 0.06 one-month Euribor (3.90% as of December 31, 2023), and 6% plus one-month LIBOR (fully paid as of December 31, 2023), respectively 0.055 54600 1965600 3950000 221060 200000 1908195 1327440 161274 334350 1588163 1086638 29365 110170 611500 The note is interest bearing from the date of receipt and is payable every three months at an interest rate of 3.06% plus 3-month Euribor (3.47% as of September 30, 2024) 131118 227747 97606 98338 68310 The loan has a ten-year maturity and bears interest at a rate of 2.5% per annum beginning 12-months after the initial disbursement, which was on July 10, 2020 52066 51345 611500 The note matures on November 18, 2025 and bears an annual interest rate, based on a 360-day year, of 3% plus 0.6% plus 6-month Euribor when Euribor is positive (3.35% as of September 30, 2024). The principal is to be repaid in 18 quarterly installments of

€27,778 ($30,333) 92875 6057 12379 154792 245822 30958 122911 578850 The note matures on August 5, 2026 and bears an annual interest rate that applies to 60% of the principal of the note that is based on a 365-day year, of 5.84% plus 3-month Euribor when Euribor is positive (3.47% as of September 30, 2024). Pursuant to the terms of the agreement, there is a nine-month grace period for principal repayment during which interest is accrued. The principal is to be repaid in 18 quarterly installments of €27,778 commencing three months from the end of the grace period 91267 17083 12063 281338 261918 134929 227065 the Company entered into an agreement with a third-party lender in the principal amount of €320,000 ($335,008), the "Note". The Note matures on June 16, 2027 and bears an annual interest rate of 3.89% plus an additional rate of 0.60%, plus the 3-month Euribor (3.47% as of September 30, 2024). Pursuant to the agreement, there is a twelve-month grace period for principal repayment during which interest is accrued. The principal is to be repaid in 16 equal quarterly installments of €20,000 commencing on June 30, 2023. During the nine months ended September 30, 2024, the Company repaid €60,000 ($66,870) of the principal. As of September 30, 2024 and December 31, 2023, the Company has accrued interest of €4,673 ($5,208) and €11,043 ($12,215), respectively, and an outstanding balance of €200,000 ($222,900) and €260,000 ($287,612) of which $133,740 and $204,322, respectively, is classified as "Notes payable - long term portion" on the accompanying condensed consolidated balance sheets 335008 12215 204322 the Company entered into an agreement with a third-party lender in the principal amount of €1,000,000 ($1,123,700), the "Note". The Note matures on July 31, 2028 and bears an annual interest rate of 2.46% plus the 3-month Euribor (3.47% as of September 30, 2024). Pursuant to the agreement, there is a nine-month grace period for interest and principal repayment. The principal is to be repaid in 18 equal quarterly installments of €55,556 commencing on May 2, 2024. During the nine months ended September 30, 2024, the Company repaid €108,633 ($58,179) of the principal. As of September 30, 2024, and December 31, 2023, the Company has accrued interest of €7,845 ($8,743) and €19,820 ($21,925), respectively. As of September 30, 2024, and December 31, 2023 the Company an outstanding balance of €869,067 ($968,575) and €977,700 ($1,081,532), of which $720,908 and $897,165, respectively The Note matures on July 31, 2029 and bears an annual interest rate of 2.58% plus the 3-month Euribor (3.47% as of September 30, 2024). Pursuant to the agreement, there is a six-month grace period for principal and interest repayment 445800 396367 0 366900 The loan will be repaid in 40 equal monthly installments beginning on July 29, 2022. As a condition to the loan, the Company was required to retain the same number of employees until October 31, 2020. As of December 31, 2023, the principal balance was $134,818. During the nine months ended September 30, 2024, the Company repaid €14,063 ($15,673) of the principal balance. The outstanding balance as of September 30, 2024 is €107,813 ($120,157) of which $99,260, is classified as "Notes payable - long term portion" on the accompanying condensed consolidated balance sheet 324870 Note matures on March 25, 2025 and is interest free. This Note is being given in connection with the Closing of the Asset Purchase, Sale and Transfer Agreement dated as of October 9, 2023 and as amended from time to time pursuant to which the Company agreed to purchase from the third-party a drug repurposing Artificial Intelligence "AI" powered platform known as "Cloudscreen®" (refer to Note 2, section "Acquisition accounting"). The principal is to be repaid in 15 equal monthly installments of €20,000 commencing on January 25, 2024. During the 9 months ended September 30, 2024, the Company repaid €10,000 ($10,830) of the principal and recorded a foreign currency loss of $16,155. As of September 30, 2024, and December 31, 2023 the Company had an outstanding balance of $323,205 and $317,880 of which $0 and $0, respectively, is classified as "Notes payable - long term portion" on the accompanying condensed consolidated balance sheets 10830 317880 2000000 2750000 2750000 13000000 CAD $2 million cash received noted in (b) above, the Company accounted for its obligation to issue a variable number of the Company's Common Shares as Share-settled debt obligation in accordance with ASC 480 measured at fair value or the settlement amount of $1,554,590 (CAD $2 million 420471 <p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">NOTE 12 –

LEASES The Company has various operating and finance lease agreements with terms up to 10 years, for various types of property and equipment (such as office space and vehicles) etc. Some leases include options to purchase, terminate or extend for one or more years. These options are included in the lease term when it is reasonably certain that the option will be exercised. Leases with an initial term of 12 months or less are not recorded on the balance sheet; we recognize lease expense for these leases on a straight-line basis over the lease term. Operating Leases The Company's weighted-average remaining lease term relating to its operating leases is 4.08 years, with a weighted-average discount rate of 6.74%. The following table presents information about the amount, timing and uncertainty of cash flows arising from the Company's operating leases as of September 30, 2024: <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td style="vertical-align:top;"> Maturity of Operating Lease Liability </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" colspan="2" style="width:9%;"> </td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> 2024 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">82,319</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> 2025 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">243,175</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> 2026 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">179,151</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> 2027 and thereafter </td><td style="width:1%;white-

space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">300,301</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Total undiscounted operating lease payments </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">804,946</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Less: Imputed interest</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(95,366 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Present value of operating lease liabilities</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">709,580</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td></tr></tbody></table> The Company incurred lease expense, due to amortization of operating lease right-of-use assets, of $76,229 and $50,690 and $235,659 and $158,407, which was included in “General and administrative expenses,” for the three and nine months ended September 30, 2024 and 2023, respectively. Finance Leases The Company’s weighted-average remaining lease term relating to its finance leases is 1.19 years, with a weighted-average discount rate of 6.74%. The following table presents information about the amount, timing and uncertainty of cash flows arising from the Company’s finance leases as of September 30, 2024: <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td style="vertical-align:top;"> Maturity of Lease Liability </td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new

roman;margin:0px"> </td><td class="ffcell" colspan="2" style="width:9%;">   </td><td style="width:1%;white-space: nowrap;">   </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> 2024 </td><td style="width:1%;white-space: nowrap;">   </td><td style="width:1%;white-space: nowrap;">   </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">9,039</td><td style="width:1%;white-space: nowrap;">   </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> 2025 </td><td style="width:1%;white-space: nowrap;">   </td><td style="width:1%;white-space: nowrap;">   </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">12,892</td><td style="width:1%;white-space: nowrap;">   </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> 2026 </td><td style="width:1%;white-space: nowrap;">   </td><td style="width:1%;white-space: nowrap;">   </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">3,712</td><td style="width:1%;white-space: nowrap;">   </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Total undiscounted finance lease payments </td><td style="width:1%;white-space: nowrap;">   </td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">25,643</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Less: Imputed interest</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(910 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Present value of finance lease liabilities</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">24,733</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;">   </td></tr></tbody></table> The Company had financing cash flows used in finances leases of $9,765 and $41,094 and $27,118 and $118,847 for the three and nine months ended

September 30, 2024 and 2023, respectively. The Company incurred interest expense on its finance leases of $457 and $6,920 and interest expense of $1,765 and $20,629 which was included in "Interest expense", for the three and nine months ended September 30, 2024 and 2023, respectively. The Company incurred amortization expense on its finance leases of $7,589 and $35,452 and amortization expense of $22,507 and $102,549 which was included in "Depreciation and amortization expense," for the three and nine months ended September 30, 2024 and 2023, respectively. The Company has various operating and finance lease agreements with terms up to 10 years P4Y29D 0.0674 <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td style="vertical-align:top;"> Maturity of Operating Lease Liability </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" colspan="2" style="width:9%;"> </td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> 2024 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">82,319</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> 2025 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">243,175</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> 2026 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">179,151</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> 2027 and thereafter </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">300,301</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Total undiscounted operating lease payments </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space:

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P1Y2M8D 0.0674 <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td style="vertical-align:top;"> Maturity of Lease Liability </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" colspan="2" style="width:9%;"> </td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> 2024 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">9,039</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> 2025 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">12,892</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> 2026 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">3,712</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-

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Agency approved the license of wholesale sale of pharmaceutical products under the name SkyPharm SA with set validity at five years and an expiration date of July 22, 2020. Subsequently, SkyPharm on June 15, 2020, legally and timely submitted the application for renewal of the wholesale license of pharmaceutical products to the National Medicines Agency. The National Medicines Agency did not respond, therefore the Company asked for an immediate decision on the renewal. Two months after the filing of the no. 3459 / 15.01.2021 letter and almost nine months after the no. 627615.06.2020 Company application for the renewal, the National Medicines Agency replied by rejecting the renewal request on March 9, 2021 (ref. 62769 / 20-25.02.2021). In addition, document No. 127351-16.12.2021 of EOF (Greek National Medicines Organization) to SkyPharm states that after an inspection of EOF at the premises of Doc Pharma, we did not have a wholesale license in violation of article 106 par. 1b and par. 1c of the ministerial decision D.YG3a / GP.32221 / 29-4-2019. The National Medicines Agency imposed a fine of €15,000 ($16,214) on SkyPharm for the above case, which was included in "General and administrative expenses" on the accompany statement of operations and comprehensive loss for the twelve-month ended December 31, 2023. There has been a payment request by the Greek court, which relates to a fine arising from Cosmofarm's tax audit for financial year 2014. The law with no. 483/16.12.2020 was used by the court against Cosmofarm (the "defendant"). The defendant appealed against the decision using the law with no.11541/09.03.2021. This appeal was dismissed after 120 days from its submission to the court. Additionally, there had been an obligation for payment of additional tax and fines related to this matter in the amount of €91,652 ($99,644), which the defendant has already settled. However, the defendant has claimed back the respective amount through appeal. As of September 30, 2024, the trial is still pending. On January 25, 2023, a criminal case of dishonored checks against Cosmofarm's customer Filippou, was heard at the Z' Three-Member Misdemeanor Court of Athens, which was postponed to November 27, 2023, when the defendant was tried and found guilty. On January 26, 2023, the appeal of the Company against Eleutheria Drakopoulou and decision 1389/2021of the Single-Member Court of First Instance of Athens was heard at the Athens Court of Appeal. The appeal was partially accepted. The Court ordered the return of the fee to the appellants, dismissed the action against the third defendant, Kozaris and accepted the action as regards the first and the second defendants (Kastrantas & Cosmofarm). On October 23, 2023, a criminal case of dishonored checks against Cosmofarm's customer Kafantaris was heard at the Sixth Single-Member Misdemeanor Court of Athens, which was postponed to January 26, 2024, when the defendant was convicted by decision no. 1599/2024. In October 2023, the Company's subsidiary, Cana Laboratories was approached by an attorney on behalf of two clients which were requesting an amount of €39,211 as compensation for the value of 34.70 square meters in relation to an urban sprawl with respect to which an Act of Imputation had been issued by the department of Urban Planning. Our legal counsel's response was that CANA was not obliged to accept the compensatory value agreed and suggested exploring out of court settlement. As of today, the clients' Attorney at law has not come back with any suggestions. Our subsidiary, Cana Laboratories, has two pending lawsuits against Euaggelismos Hospital for a total sum of EUR

526,436 due to unpaid bills. The court date for one of the two lawsuits is set for December 11, 2024, and for the other one has not yet been set. The opinion of our legal advisor is that the collection of the total sum by the Company is almost certain. Our subsidiary, Cana Laboratories, has an unasserted claim against Papanikolaou Hospital for a total sum of EUR 89,300 due to unpaid bills, which will be asserted through a lawsuit. The opinion of our legal advisor is that the collection of the sum by the Company is almost certain. A lawsuit dated April 5, 2018 against the Company's subsidiary Cana Laboratories by a former employee before the Athens court of instance was initially heard on October 12, 2018. The former employee was seeking that the termination of her employment contract to be considered null and void and was requesting compensation for late wages and moral damages. Following numerous appeals, Judgment No. 1192/2024 was issued on September 26, 2023, which as explicitly stated by our legal counsel, requires CANA to rehire the former employee with the threat of a penalty of €200 for each day of non-compliance. As informed by our legal counsel, in order for the penalty to be effective the former employee should file a new lawsuit against CANA and request to get rehired. In case CANA denies employment, then the penalty should be in effect. As of today, we have not received neither a lawsuit nor any request of employment by the former employee. Advisory Agreements On July 1, 2021, the Company entered into a two-year advisory agreement with a third party (the "Consultant") for advisory and consulting services related to the Company's intention to become listed on Nasdaq. Peter Goldstein, a then director of the Company is a principal of the Consultant. As consideration for services rendered, and successful Nasdaq listing, the Company paid $100,000. The $100,000 bonus was incurred and settled within 2022. Finally, the Consultant received a total of 10,000 shares of the Company's common stock, 2,000 of such shares that have been previously issued pursuant to previous agreements and additional 15,258 shares that were issued on February 2, 2023, based on the amendment signed on February 1, 2023. On November 21, 2023, the Company entered into certain consulting agreements with four third-party consultants for the provision of a variety of services such as digital marketing, advisory services relating to target acquisitions and M&As and other additional services as described in the respective agreements. The agreements have a duration from 10 to 18 months and the consultants will solely receive stock consideration for the services rendered. More precisely, they have been awarded a total of 970,000 shares of the Company's common stock valued at a total of $999,100 based on the fair value of the Company's common stock as of the agreements' date. On September 17, 2024 the termination of two out of the four aforementioned consulting agreements was extended and the consultants received additional 440,000 shares as complementary compensation for the extended services to be provided. The additional stock consideration was valued at a total of $501,600 based on the fair value of the Company's common stock as of the agreements' date. On July 1, 2024 the Company entered into a consulting agreement with a third-party consultant for the provision of a variety of services such as preparation of press releases and other publications, relationship management and other additional

services as described in the respective agreement. The agreement has a duration of sixteen months and the consultant will solely receive stock consideration for the services rendered. More precisely, they have been awarded a total of 240,000 shares of the Company's common stock valued at a total of $264,000 based on the fair value of the Company's common stock as of the agreements' date. The corresponding consulting expense is accrued evenly over the term of the agreements. For the twelve-month period ended December 31, 2023 the Company has recorded $77,250 as stocked based compensation for the above agreements, classified as "General and administrative expenses" in the Company's consolidated statements of operations and comprehensive loss. For the three and nine months ended September 30, 2024 and 2023 the Company has recorded $264,750 and $728,250 and $0 and $0 as stocked based compensation for the above agreements, classified as "General and administrative expenses" in the Company's Condensed Consolidated Statements of Operations and Comprehensive Loss. Research and Development Agreements The Company entered into a Research & Development agreement with Doc Pharma S.A. on May 17, 2021. Under this agreement, Doc Pharma is responsible for the research, development, design, registration, copy rights and licenses of 250 nutritional supplements for the final products called Sky Premium Life®. More specifically, Doc Pharma is responsible for the product development and the Company had added 105 of such products codes in its portfolio as of December 31, 2023. No additional ones were added within the nine-month period ended September 30, 2024. The licenses purchased by Doc Pharma SA are capitalized and included in "Goodwill and intangible assets, net" of the Company's Consolidated Balance Sheets as of September 30, 2024. Thus, no relevant R&D expense had been charged to the Company's Consolidated Statements of Operations and Comprehensive Loss. On June 26, 2022, the Company signed a research and development ("R&D") agreement with a third party, through which the Company assigns to the third party the development of new products and services in the field of health, focusing on the human intestinal microbiome. The project includes two phases. Phase 1 has a 20-month duration and its cost amounts to EUR 758,000 ($838,450) and phase 2, has a 22-month duration and a cost of EUR 820,000 ($907,084). The amount will be due and payable upon completion of the corresponding phases. The Company records the corresponding R&D expense based on the project's progress, which is invoiced by the third party in the relevant period. For the nine-month period ended September 30, 2024, the Company has not incurred such costs. 16214 99644 As consideration for services rendered, and successful Nasdaq listing, the Company paid $100,000. The $100,000 bonus was incurred and settled within 2022. Finally, the Consultant received a total of 10,000 shares of the Company's common stock, 2,000 of such shares that have been previously issued pursuant to previous agreements and additional 15,258 shares that were issued on February 2, 2023, based on the amendment signed on February 1, 2023 970000 999100 440000 264000 77250 264750 728250 0 0 838450 907084 NOTE 15 – STOCK OPTIONS AND WARRANTS Omnibus Equity Incentive Plan On September 19, 2022,

the Company held a Board of Directors meeting, whereas, the Board of Directors had elected to adopt an Omnibus Equity Incentive Plan (the "2022 Plan"), that includes reserving 200,000 shares of common stock eligible for issuance under the 2022 Plan to be registered on a Form S-8 Registration Statement with the SEC. The 2022 Plan is designed to enable the flexibility to grant equity awards to the Company's officers, employees, non-employee directors and consultants and to ensure that it can continue to grant equity awards to eligible recipients at levels determined to be appropriate by the Board and/or the Compensation Committee. According to the Proxy Statement filed with the SEC on October 20, 2022 the 2022 Plan received final approval by the Company's stockholders at the Annual Meeting of Stockholders held on December 2, 2022. On April 3, 2023, the Company approved incentive stock awards for the CFO, certain officers and directors and other employees of the Company. The awards are in the form of restricted stock and will vest in two parts: 50% on October 2, 2023 and 50% on October 2, 2024. A total of 185,000 shares were awarded and a corresponding share-based compensation expense of $109,636 and $326,525 was recorded for the three and nine months ended September 30, 2024, based on the amortization of fair value from the date of issuance of April 3, 2023, through September 30, 2024. The equivalent share-based compensation expense for the three and nine months ended September 30, 2023 was $109,636 and $214,505, respectively. On August 21, 2023, the Board adopted, subject to stockholder approval, the Cosmos Health Inc. 2023 Omnibus Equity Incentive Plan (the "2023 Plan"). The 2023 Plan is designed to enable the flexibility to grant equity awards to our officers, employees, non-employee directors and consultants and to ensure that we can continue to grant equity awards to eligible recipients at levels determined to be appropriate by the Board and/or the Compensation Committee. Subject to certain adjustments (as provided in Section 4.2 of the 2023 Plan) and exception (as provided in Section 5.6(b) of the 2023 Plan), the maximum number of shares reserved for issuance under the 2023 Plan (including incentive share options) is 2,500,000 shares. The 2023 Plan was approved by the Company's stockholders at the Annual Meeting of Stockholders held on September 18, 2023. On September 16, 2024 the Company's Board of Directors approved incentive stock awards for the CEO, the CFO, certain officers and directors and other key employees of the Company pursuant to the 2023 Plan adopted on August 21, 2023. The awards are in the form of restricted stock and will vest in two parts: 50% on September 16, 2025 and 50% on September 16, 2026. A total of 2,500,000 shares were awarded and a corresponding share-based compensation expense of $48,425 was recorded for the three and nine months ended September 30, 2024, based on the amortization of fair value from the date of issuance of September 16, 2024, through September 30, 2024. Warrant Anti-Dilution Adjustment and Deemed Dividend The Company's warrants outstanding contain certain anti-dilution adjustments if the Company issues shares of its common stock at a lower price per share than the applicable exercise price of the underlying warrant. If any such dilutive issuance occurs prior to the exercise of such warrant, the exercise price will be adjusted downward to a price equal to the common stock issuance, and the number of warrants that may be purchase upon exercise is increased proportionately so that the aggregate exercise price payable under the

warrant shares shall be the same as the aggregate exercise price in effect immediately prior to such adjustment. On December 29, 2023, the Company entered into a warrant exchange agreement (the "Warrant Exchange") with an investor to reduce the exercise price of 2,437,063 warrants from $2.75 per share to $1.45 per shares as an inducement to exercise. The Company issued 1,487,000 shares of common stock, held 950,063 shares in escrow until the investor's beneficial ownership limitation allows for the transfer of the escrow shares, and received gross cash proceeds of 3,533,741. The Company contingently granted 4,874,126 additional warrants to be issued upon shareholder approval, with an exercise price of $1.45 and a term of five years. For the year ended December 31, 2023, the Company recorded a deemed dividend of $7,642 for the inducement to exercise and $7,218,485 for the grant of new warrants. The Company valued (a) the fair value of the warrants immediately before the re-pricing in the amount of $3,603,183, (b) the fair value of the warrants immediately after the re-pricing in the amount of $3,610,825, and (c) recorded the difference as deemed dividend in the amount of $7,642. The warrants were valued using the Black-Scholes option pricing model using the following terms: a) fair value of common stock of $1.49, b) exercise price of $1.45 before re-pricing, c) exercise price of $2.75 after re-pricing, d) terms of 5.07 years and 5.02 years, e) dividend rate of 0%, and f) risk free interest rate of 3.83%. Regarding the valuation of the 4,874,126 new warrants (and the recognition of a deemed dividend of $7,218,485) the following terms were used: a) fair value of common stock of $1.49, b) exercise price of $1.45, d) term of 5 years, e) dividend rate of 0%, and f) risk free interest rate of 3.83%. On September 26, 2024, the Company entered into a Warrant Inducement Letter (the "Letter") with an investor pursuant to which the Company issued 9,748,252 new warrants (the "New Warrants") and reduced the exercise price of 4,874,126 warrant shares from $1.45 to $0.8701 to induce exercise and receive gross cash proceeds of $4,240,977 (the "Original Warrants"). Of the 9,748,252 warrants 4,874,126 of them have a term of 5 years ("Series A Warrants") and the remaining 4,874,126 have a term of 1.5 years ("Series B Warrants"). The Company issued 2,332,000 shares of common stock, held 2,532,126 shares in escrow until the investor's beneficial ownership limitation allows for the transfer of the escrow shares. For the period ended September 30, 2024, the Company recorded a deemed dividend of $9,793 for the inducement to exercise and $6,185,231 for the grant of new warrants. The Company valued (a) the fair value of the warrants immediately before the re-pricing in the amount of $4,197,280, (b) the fair value of the warrants immediately after the re-pricing in the amount of $4,207,073, and (c) recorded the difference as deemed dividend in the amount of $9,793. The warrants were valued using the Black-Scholes option pricing model using the following terms: a) fair value of common stock of $0.8701, b) exercise price of $1.45 before re-pricing, c) exercise price of $0.8701 after re-pricing, d) term of 4.26 years, e) dividend rate of 0%, and f) risk free interest rate of 3.55%. Regarding the valuation of the 9,748,252 new warrants (and the recognition of a deemed dividend of $6,185,321) the following terms were used: a) fair value of common stock of $0.8701, b) exercise price of $0.95, d) terms of 5 years for the Series A Warrants and 1.5 years for the Series B Warrants, e) dividend rate of 0%, and f) risk free interest rate of 3.55% for the Series A Warrants and 3.57% for the Series B Warrants. As of September 30, 2024, there were 13,432,506 warrants outstanding and 8,558,380 warrants exercisable with 13,419,172 warrants having expiration dates from October 2024 through October 2029 and 13,334 warrants with no expiration date. A summary of the Company's warrant activity for the nine months ended September 30,

2024 and the year ending December 31, 2023 is as follows: <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="width:9%;"> </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="width:9%;"></td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"> Weighted </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="width:9%;"> </td><td style="white-space: nowrap;"> </td></tr><tr style="height:15px"><td> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="width:9%;"> </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"> Weighted </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"> Average </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="width:9%;"> </td><td style="white-space: nowrap;"> </td></tr><tr style="height:15px"><td> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="width:9%;"> </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"> Average </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"> Remaining </td><td style="white-space: nowrap;"> </td><td

style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"> Aggregate </td><td style="white-space: nowrap;"> </td></tr><tr style="height:15px"><td> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"> Number of </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"> Exercise </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"> Contractual </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"> Intrinsic </td><td style="white-space: nowrap;"> </td></tr><tr style="height:15px"><td style="vertical-align:bottom;"> Warrants </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Shares </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Price </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Term </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Value </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr

style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Balance Outstanding, January 1, 2023 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">4,194,236</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">8.31</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">5.04</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">2,562,621</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Granted </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">7,524,933</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1.65</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">5.13</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Forfeited </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new

roman;margin:0px"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Exercised </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(3,152,386 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Expired </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(5,307 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px

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align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Forfeited </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Exercised </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(4,874,126 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Expired </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell"

style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(3,096</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ccceff"><td style="vertical-align:top;"> Balance Outstanding, September 30, 2024 </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">13,432,506</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">2.64</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">3.28</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">11,681</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;"> </td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new

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roman;margin:0px"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="width:9%;"></td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="width:9%;"></td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"> Weighted </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="width:9%;"></td><td style="white-space: nowrap;"> </td></tr><tr style="height:15px"><td> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="width:9%;"></td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"> Weighted </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"> Average </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="width:9%;"></td><td style="white-space: nowrap;"> </td></tr><tr style="height:15px"><td> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="width:9%;"></td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"> Average </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"> Remaining </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"> Aggregate </td><td style="white-space: nowrap;"><p

style="font-size:10pt;font-family:times new roman;margin:0px"> </td></tr><tr style="height:15px"><td> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"> Number of </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"> Exercise </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"> Contractual </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"> Intrinsic </td><td style="white-space: nowrap;"> </td></tr><tr style="height:15px"><td style="vertical-align:bottom;"> Warrants </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Shares </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Price </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Term </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Value </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Balance Outstanding, January 1, 2023 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"><p

style="font-size:10pt;font-family:times new roman;margin:0px"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">4,194,236</td> <td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">8.31</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">5.04</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">2,562,621</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Granted </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">7,524,933</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1.65</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">5.13</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Forfeited </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"><p

style="font-size:10pt;font-family:times new roman;margin:0px"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Exercised </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(3,152,386 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Expired </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(5,307 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space:

nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Balance Outstanding, December 31, 2023 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">8,561,476</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">3.91</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">4.64</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">18,801</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Granted </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">9,748,252</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">0.95</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">3.24</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Forfeited </td><td style="width:1%;white-space: nowrap;"><p

style="font-size:10pt;font-family:times new roman;margin:0px"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Exercised </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(4,874,126 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Expired </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(3,096</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-

family:times new roman;margin:0px"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Balance Outstanding, September 30, 2024 </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">13,432,506</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">2.64</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">3.28</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">11,681</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p

style="font-size:10pt;font-family:times new roman;margin:0px"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Exercisable, September 30, 2024 </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">13,432,506</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">2.64</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">3.28</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">11,681</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr></tbody></table> 4194236 8.31 P5Y14D 2562621 7524933 1.65 P5Y1M17D 3152386 8561476 3.91 P4Y7M20D 18801 9748252 0.95 P3Y2M26D 4874126 3096 13432506 2.64 P3Y3M10D 11681 13432506 2.64 P3Y3M10D 11681 NOTE 16 – DISAGGREGATION OF REVENUE ASC 606-10-50-5 requires that entities disclose disaggregated revenue information in categories (such as type of good or service, geography, market, type of contract, etc.). ASC 606-10-55-89 explains that the extent to which an entity's revenue is disaggregated depends on the facts and circumstances that pertain to the entity's contracts with customers and that some entities may need to use more than one type of category to meet the objective for disaggregating revenue. The Company disaggregates revenue by country to depict the nature and economic characteristics affecting revenue. <p style="FONT-SIZE: 10pt;

FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The following table presents our revenue disaggregated by country for the three months ended: <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"> <td style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"> Country </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:center;"> September 30, 2024 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:center;"> September 30, 2023 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Croatia </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:10%;vertical-align:bottom;text-align:right;">107</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:10%;vertical-align:bottom;text-align:right;">14,159</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Cyprus </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="ffcell" style="vertical-align:bottom;text-align:right;">16,519</td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="ffcell" style="vertical-align:bottom;text-align:right;">72,754</td><td style="white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Bulgaria </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="ffcell" style="vertical-align:bottom;text-align:right;">25,507</td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new

roman;margin:0px"> </td><td style="white-space: nowrap;"> </td><td class="ffcell" style="vertical-align:bottom;text-align:right;">-</td><td style="white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Greece </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="ffcell" style="vertical-align:bottom;text-align:right;">12,247,597</td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="ffcell" style="vertical-align:bottom;text-align:right;">12,544,643</td><td style="white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> USA </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="ffcell" style="vertical-align:bottom;text-align:right;">-</td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="ffcell" style="vertical-align:bottom;text-align:right;">210</td><td style="white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Ireland </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="ffcell" style="vertical-align:bottom;text-align:right;">-</td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="ffcell" style="vertical-align:bottom;text-align:right;">1,417</td><td style="white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> UK </td><td style="white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:right;">121,318</td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:right;">190,614</td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-

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664225 1338509 40202238 37537003 NOTE 17 – SUBSEQUENT EVENTS On November 6, 2024, the Company received a non-compliance letter from Nasdaq for its failure to maintain a minimum bid price of 1.00 per share for thirty consecutive business days in accordance with Nasdaq Listing Rule 5550(a)(2). The Company has one hundred eighty calendar days from November 6, 2024, to regain compliance by the closing bid price of the Company's common stock being at least $1.00 per share for ten consecutive business days. In the event the Company cannot otherwise regain compliance with the listing rule, it intends to effect a reverse stock split to regain compliance. 1.00 the closing bid price of the Company's common stock being at least $1.00 per share for ten consecutive business days '

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