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SECURITIES ACT OF 1934 Â For the transition period from _____to _____ Â Commission File Number 001-37464 Â Â CEMTREX, INC. (Exact name of registrant as specified in its charter) Â Delaware Â 30-0399914 (State or other jurisdiction of incorporation or organization) Â (I.R.S. Employer Identification No.) Â 135 Fell Ct. Hauppauge, NY 11788 (Address of principal executive offices) (Zip Code) Â 631-756-9116 (Registrantâ€™s telephone number, including area code) Â Securities registered pursuant to Section 12(b) of the Act: Â Title of each class Â Trading symbol Â Name of each exchange on which registered Common Stock Â CETX Â Nasdaq Capital Market Â Indicate by check mark whether the registrant: (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Â â˜’ Yes â˜ No Â Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (Â§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). Â â˜’ Yes â˜ No Â Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company, or an emerging growth company. See the definitions of â€œlarge accelerated filer,â€ â€œaccelerated filer,â€ â€œsmaller reporting company,â€ and â€œemerging growth companyâ€ in Rule 12b-2 of the Exchange Act. Â Â Large accelerated filer â˜ Accelerated filer â˜ Â Non-accelerated filer â˜ Smaller reporting company â˜’ Â Â Emerging growth company â˜ Â Â Â Â If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. â˜ Â Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Â â˜ Yes â˜’ No Â Indicate the number of shares outstanding of each of the issuerâ€™s classes of common stock, as of the latest practicable date: Â As of August 9, 2024, the issuer had 17,437,456 shares of common stock issued and outstanding. Â Â Â Â Â Â Table of Contents Â CEMTREX, INC. AND SUBSIDIARIES Â INDEX Â Â Â Page Â Â Â PART I. FINANCIAL INFORMATION Â Â Â Â Item 1. Financial Statements Â Â Â Â Â Condensed Consolidated Balance Sheets as of June 30, 2024 (Unaudited) and September 30, 2023 3 Â Â Â Â Condensed Consolidated Statements of Operations for the three and nine months ended June 30, 2024 and 2023 (Unaudited) 4 Â Â Â Â Condensed Consolidated Statements of Comprehensive Loss for the three and nine months ended June 30, 2024 and 2023 (Unaudited) 4 Â Â Â Â Condensed Consolidated Statement of Stockholdersâ€™ Equity for the three and nine months ended June 30, 2024 (Unaudited) 5 Â Â Â Â Condensed Consolidated Statement of Stockholdersâ€™ Equity for the three and nine months ended June 30, 2023 (Unaudited) 6 Â Â Â Â Condensed Consolidated Statements of Cash Flow for the nine months ended June 30, 2024 and 2023 (Unaudited) 7 Â Â Â Â Notes to Unaudited Condensed Consolidated Financial Statements 9 Â Â Â Item 2. Managementâ€™s Discussion and Analysis of Financial Condition and Results of Operations 30 Â Â Â Item 4. Controls and Procedures 35 Â Â Â PART II. OTHER INFORMATION Â Â Â Â Item 1. Legal Proceedings 36 Â Â Â Item 1A Risk Factors 36 Â Â Â Item 2. Unregistered Sales of Equity Securities and Use of Proceeds 36 Â Â Â Item 3. Defaults Upon Senior Securities 36 Â Â Â Item 4. Mine Safety Disclosures 36 Â Â Â Item 5. Other Information 36 Â Â Â Item 6. Exhibits 37 Â Â Â SIGNATURES 38 Â 2 Â Â Part I. Financial Information Â Item 1. Financial Statements Cemtrex, Inc. and Subsidiaries Condensed Consolidated Balance Sheets Â Â Â (Unaudited)Â Â Â Â Â Â June 30,Â Â September 30,Â Â Â 2024Â Â Â 2023Â AssetsÂ Â Â Â Â Â Â Current assetsÂ Â Â Â Â Â Â Cash and cash equivalentsÂ $6,468,197Â Â $5,329,910Â Restricted cashÂ Â 1,152,028Â Â Â 1,019,652Â Trade receivables, netÂ Â 7,800,883Â Â Â 9,209,695Â Trade receivables, net - related partyÂ Â 755,198Â Â Â 1,143,342Â Trade receivables, netÂ Â 755,198Â Â Â 1,143,342Â Inventory, netÂ Â 7,531,955Â Â Â 8,739,219Â Contract assets, netÂ Â 1,115,060Â Â Â 1,739,201Â Prepaid expenses and other current assetsÂ Â 1,582,026Â Â Â 2,112,022Â Total current assetsÂ Â 26,405,347Â Â Â 29,293,041Â Â Â Â Â Â Â Property and equipment, netÂ Â 8,583,113Â Â Â 9,218,701Â Right-of-use operating lease assetsÂ Â 1,936,441Â Â Â 2,287,623Â Royalties receivable, net - related partyÂ Â 453,330Â Â Â 674,893Â Note receivable, net - related partyÂ Â -Â Â Â 761,585Â GoodwillÂ Â 4,238,822Â Â Â 4,381,891Â OtherÂ Â 2,210,090Â Â Â 1,836,009Â Total AssetsÂ $43,827,143Â Â $48,453,743Â Â Â Â Â Â Â Liabilities & Stockholdersâ€™ EquityÂ Â Â Â Â Â Â Current liabilitiesÂ Â Â Â Â Â Â Accounts payableÂ $3,612,634Â Â $6,196,406Â Accounts payable - related partyÂ Â 3,797Â Â Â 68,509Â Accounts payableÂ Â 3,797Â Â Â 68,509Â Sales tax payableÂ Â 37,865Â Â Â 35,829Â Revolving line of creditÂ Â 2,730,325Â Â Â -Â Current maturities of long-term liabilitiesÂ Â 661,271Â Â Â 14,507,711Â Operating lease liabilities - short-termÂ Â 780,423Â Â Â 741,487Â Deposits from customersÂ Â 246,765Â Â Â 57,434Â Accrued expensesÂ Â 2,347,458Â Â Â 2,784,390Â Contract liabilitiesÂ Â 1,901,606Â Â Â 980,319Â Deferred revenueÂ Â 1,284,688Â Â Â 1,583,406Â Accrued income taxesÂ Â 398,054Â Â Â 388,627Â Total current liabilitiesÂ Â 14,004,886Â Â Â 27,344,118Â Long-term liabilitiesÂ Â Â Â Â Â Â Long-term debtÂ Â 16,893,184Â Â Â 9,929,348Â Long-term operating lease liabilitiesÂ Â 1,216,184Â Â Â 1,607,202Â Other long-term liabilitiesÂ Â 299,988Â Â Â 501,354Â Deferred Revenue - long-termÂ Â 631,581Â Â Â 727,928Â Warrant liabilitiesÂ Â 10,428,397Â Â Â -Â Total long-term liabilitiesÂ Â 29,469,334Â Â Â 12,765,832Â Total liabilitiesÂ Â 43,474,220Â Â Â 40,109,950Â Â Â Â Â Â Â Commitments and contingenciesÂ Â -Â Â Â -Â Â Â Â Â Â Â Â Â Stockholdersâ€™ equityÂ Â Â Â Â Â Â Preferred stock , $0.001 par value, 10,000,000 shares authorized,Â Â Â Â Â Â Â Series 1, 3,000,000 shares authorized, 2,456,827 shares issued and 2,392,727 shares outstanding as of June 30, 2024 and 2,293,016 shares issued and 2,228,916 shares outstanding as of September 30, 2023 (liquidation value of $10 per share)Â Â 2,457Â Â Â 2,293Â Series C, 100,000 shares authorized, 50,000 shares issued and outstanding at June 30, 2024 and September 30, 2023Â Â 50Â Â Â 50Â Preferred stock valueÂ Â Â Â Â Â Â Common stock, $0.001 par value, 50,000,000 shares authorized,16,352,270 shares issued and outstanding at June 30, 2024 and 1,045,783 shares issued and outstanding at September 30, 2023Â Â 16,353Â Â Â 1,046Â Additional paid-in capitalÂ Â 73,002,738Â Â Â 68,881,705Â Accumulated deficitÂ Â (75,787,626)Â Â (64,125,895) Treasury stock, 64,100 shares of Series 1 Preferred Stock at June 30, 2024, and September 30, 2023Â Â (148,291)Â Â (148,291) Accumulated other comprehensive incomeÂ Â 2,962,275Â Â Â 3,076,706Â Total Cemtrex stockholdersâ€™ equityÂ Â 47,956Â Â Â 7,687,614Â Non-controlling interestÂ Â 304,967Â Â Â 656,179Â Total liabilities and stockholdersâ€™ equityÂ $43,827,143Â Â $48,453,743Â Â The accompanying notes are an integral part of these unaudited condensed consolidated financial statements. Â 3 Â Â Cemtrex, Inc. and Subsidiaries Condensed Consolidated Statements of Operations (Unaudited) Â Â Â June 30, 2024Â Â June 30, 2023Â Â June 30, 2024Â Â June 30, 2023Â Â Â For the three months endedÂ Â For the nine months endedÂ Â Â June 30, 2024Â Â June 30, 2023Â Â June 30, 2024Â Â June 30, 2023Â Â Â Â Â Â Â Â RevenuesÂ $14,686,398Â Â $14,730,140Â Â $48,724,159Â Â $42,773,779Â Cost of revenuesÂ Â 8,809,251Â Â Â 8,249,497Â Â Â 28,825,197Â Â Â 23,914,249Â Gross profitÂ Â 5,877,147Â Â Â 6,480,643Â Â Â 19,898,962Â Â Â 18,859,530Â Operating expensesÂ Â Â Â Â Â Â Â Â Â

Â Â Â Â Â Â Preferred Stock Series C Â Â Â Â Â Â Common Stock Par Â Â Â Â Â Â

Warrant were sold in the Offering. On May 3, 2024, the Underwriter partially exercised its over-allotment option with respect to 1,764,705 Series A Warrants and 1,764,705 Series B Warrants. The aggregate gross proceeds to the Company were approximately $10,035,293, before deducting underwriting discounts and other issuance expenses of $995,333 recorded under the caption â€œOther(expense)/income, netâ€ on the Companyâ€™s Condensed Consolidated Statements of Operations. The underwriting discounts and other issuance expenses were expensed since the Series A, Series B, and Pre-Funded Warrants were each determined to be liabilities and recorded at their fair value. Â 11 Â Â May 2024 Warrants Â The Company evaluated the Series A, Series B, and Prefunded Warrants (collectively, the â€œWarrantsâ€) in accordance with the guidance at ASC 480, Distinguishing Liabilities from Equity and ASC 815-40, Derivatives and Hedging, and determined that the Warrants Â Â are precluded from being considered indexed to the entityâ€™s own stock, resulting in the Warrants being classified as a liability. The fair value of the Series A Warrants was determined based on the stock price on issuance of $0.277 multiplied by the total number of shares of common stock issuable upon exercise of the Series A alternative cashless exercise. Under the alternative cashless exercise, the Holder is entitled to receive three times the normal number of shares issued in a cashless exercise. The Series A Holder may only execute the alternative cashless exercise after Stockholder Approval (and received June 17, 2024); at the time of issuance, Stockholder Approval was deemed perfunctory and almost certain to occur, and the most likely settlement option would be through the alternative cashless exercise. As such, upon issuance, the total fair value of the Series A Warrants was $11,242,940, which was based on 40,588,230 common shares issuable under the alternative cashless exercise. The measurement of fair value of the Series B Warrants were determined utilizing a Black-Scholes model considering all relevant assumptions current at the date of issuance (i.e., share price of $0.277Â Â , exercise price of $0.85, term of five years, volatility of 132%, risk-free rate of 4.5%, and expected dividend rate of 0%). The grant date fair value of these Series B Warrants was estimated to be $2,942,711 on May 3, 2024, and such warrants were classified as liabilities. Due to the nominal exercise price, the fair value of the Prefunded Warrants was based on the intrinsic value of each Warrant on the grant date. The intrinsic value was calculated based on the May 3, 2024, stock price of $0.277 and the strike price of $0.001, resulting in a total fair value of $3,093,960. The total fair value of the Warrants upon issuance was $17,279,611. Given that the gross proceeds received of $10,024,083 was less than the total fair value of the liability classified Warrants, the Company recorded a loss on excess fair value of $7,255,527 at issuance. Â Going Concern Considerations Â The accompanying condensed consolidated financial statements of the Company have been prepared assuming the Company will continue as a going concern and in accordance with generally accepted accounting principles in the United States of America. The going concern basis of presentation assumes that the Company will continue in operation one year after the date these financial statements are issued and will be able to realize its assets and discharge its liabilities and commitments in the normal course of business. Pursuant to the requirements of the ASC 205, management must evaluate whether there are conditions or events, considered in the aggregate, which raise substantial doubt about the Companyâ€™s ability to continue as a going concern for one year from the date these financial statements are issued. Â This evaluation does not take into consideration the potential mitigating effect of managementâ€™s plans that have not been fully implemented or are not within control of the Company as of the date the financial statements are issued. When substantial doubt exists under this methodology, management evaluates whether the mitigating effect of its plans sufficiently alleviates substantial doubt about the Companyâ€™s ability to continue as a going concern. The mitigating effect of managementâ€™s plans, however, is only considered if both (1) it is probable that the plans will be effectively implemented within one year after the date that the financial statements are issued, and (2) it is probable that the plans, when implemented, will mitigate the relevant conditions or events that raise substantial doubt about the entityâ€™s ability to continue as a going concern within one year after the date that the financial statements are issued. Â The Company has incurred substantial losses of $9,196,875 and $13,020,958 for fiscal years 2023 and 2022, respectively, and has losses on continuing operations for the nine months ending June 30, 2024, of $12,043,882 and has current liabilities of $14,004,886 and working capital of $12,400,461 along with negative operating cash flows of $2,076,477 that raise substantial doubt with respect to the Companyâ€™s ability to continue as a going concern. Â The Companyâ€™s working capital may not be sufficient to cover operating costs which indicates a substantial doubt regarding the Companyâ€™s ability to continue as a going concern, the Company has historically, from time to time, satisfied and may continue to satisfy certain short-term liabilities through the issuance of common stock, thus reducing our cash requirement to meet our operating needs. The Company has $7,620,225 in cash and cash equivalents and restricted cash as of June 30, 2024. Additionally, the Company has (i) secured a line of credit for its Vicon brand to fund operations, which as of June 30, 2024, has available capacity of $2,269,675, (ii) continually reevaluated its pricing model on our Vicon brand to improve margins on those products, (iii) entered into a Standstill Agreement with Streeterville Capital, LLC (â€œStreetervilleâ€) in which Streeterville agreed not to seek to redeem any portion of its two outstanding notes with the Company for a period of one year expiring on April 30, 2025 in exchange, the Company agreed to pay to Streeterville the greater of $4,000,000 or fifty percent (50%) of the net proceeds the Company receives from the sale of any of its common stock or preferred stock during the Standstill Period. To date, the Company has paid Streeterville $4,588,897 under this agreement. Â 12 Â Â In the event additional capital is raised through equity offerings and/or debt is satisfied with equity, it may have a dilutive effect on our existing stockholders. While the Company believes these plans if successful, would be sufficient to meet the capital demands of our current operations for at least the next twelve months, there is no guarantee that we will succeed. Overall, there is no guarantee that cash flow from our existing or future operations and any external capital that we may be able to raise will be sufficient to meet our working capital needs. As of June 30, 2024, the Company may not have adequate cash or available liquidity/available capacity on our lines of credit to meet our operational needs. Â The condensed consolidated financial statements do not include any adjustments relating to this uncertainty. Â NOTE 2 â€“ INTERIM STATEMENT PRESENTATION Â Basis of Presentation and Use of Estimates Â The accompanying unaudited condensed consolidated financial information should be read in conjunction with the audited consolidated financial statements and the notes thereto included in the Annual Report on Form 10-K for the year ended September 30, 2023, of Cemtrex, Inc. Â The accompanying unaudited condensed consolidated financial statements have been prepared in accordance with accounting principles generally accepted in the Unites States (â€œU.S. GAAPâ€) for interim financial information and with the instructions to Form 10-Q and Article 10 of Regulation S-X pursuant to the requirements of the U.S. Securities and Exchange Commission (â€˜SECâ€). Accordingly, they do not include all of the information and footnotes required by generally accepted accounting principles for complete financial statements. In the opinion of management, all adjustments (consisting of normal recurring adjustments) considered necessary for a fair presentation have been included. The results of operations for the interim periods are not necessarily indicative of the results of operations for the entire year. Â The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities as of the date of the condensed consolidated financial statements, the disclosure of contingent assets and liabilities in the condensed consolidated financial statements and the accompanying notes, and the reported amounts of revenues, expenses and cash flows during the periods presented. Actual amounts and results could differ from those estimates. The estimates and assumptions the Company makes are based on historical factors, current circumstances and the experience and judgment of the Companyâ€™s management. The Company evaluates its estimates and assumptions on an ongoing basis. Â Reclassifications Â Certain prior year amounts have been reclassified for consistency with the current year presentation. These reclassifications had no effect on the reported results of operations. An adjustment has been made to the Condensed Consolidated Balance Sheet for September 30, 2023 and the Condensed Consolidated Statements of Cash Flows for the nine months ended June 30, 2023. The reclassification was to the caption â€œShort-term investmentsâ€ which has been reclassified to â€œPrepaid expenses and other current assetsâ€ on the Consolidated Balance Sheet and â€œGain/(loss) on marketable securities to â€œPrepaid expenses and other current assetsâ€ on the Condensed Consolidated Statements of Cash Flows. Â Correction of an Immaterial Error in Previously Issued Financial Statements Â Subsequent to the issuance of our financial statements for the quarter ended June 30, 2023, an immaterial error was identified and has been corrected in our historical information related to the calculation of earnings per share. The original calculation did not take into account the fair value of the Series 1 Preferred Stock dividends declared during the period. Â The effects of the correction to the individual effected line items in our Consolidated Statement of Operations are as follows: SCHEDULE OF ERROR CORRECTIONS AND PRIOR PERIOD ADJUSTMENTSÂ Â Â For the three months ended June 30, 2023Â Â Â As previously reportedÂ Â CorrectionsÂ Â As correctedÂ Loss per share - Basic & DilutedÂ Â Â Â Â Â Â Â Â Â Â Â Â Continuing OperationsÂ $(1.29)Â $(0.07)Â $(1.36) Â Â Â For the six months ended June 30, 2023Â Â Â As previously reportedÂ Â CorrectionsÂ Â As correctedÂ Loss per share - Basic & DilutedÂ Â Â Â Â Â Â Â Â Â Â Â Â Continuing OperationsÂ $(5.83)Â $(0.07)Â $(5.90) Â Significant Accounting Policies Â Note 2 of the Notes to Consolidated Financial Statements, included in the annual report on Form 10-K for the year ended September 30, 2023, includes a summary of the significant accounting policies used in the preparation of the condensed consolidated financial statements. Â Warrants Â The Company accounts for warrants as either equity-classified or liability-classified instruments based on an assessment of the warrantâ€™s specific terms and applicable authoritative guidance in ASC 480 (Topic 480, Distinguishing Liabilities from Equity) and ASC 815 (Topic 815, Derivatives and Hedging). The assessment considers whether the warrants are freestanding financial instruments pursuant to ASC 480, meet the definition of a liability pursuant to ASC 480, and whether the warrants meet all of the requirements for equity classification under ASC 815, including whether the warrants are indexed to our own common shares and whether the warrant holders could potentially require â€œnet cash settlementâ€ in a circumstance outside of our control, among other conditions for equity classification. This assessment, which requires the use of professional judgment, is conducted at the time of warrant issuance and as of each subsequent quarterly period end date while the warrants are outstanding. Â 13 Â Â For issued or modified warrants that meet all of the criteria for equity classification, the warrants are required to be recorded as a component of additional paid-in capital at the time of issuance. For issued or modified warrants that do not meet all the criteria for equity classification, the warrants are required to be recorded as a liability at their initial fair value on the date of issuance, and each balance sheet date thereafter. Changes in the estimated fair value of the warrants are recognized as a non-cash gain or loss in the Companyâ€™s condensed consolidated statements of operations. Â Recently Adopted Accounting Pronouncements Â In June 2016, the FASB issued Accounting Standards Update No. 2016-13, Financial Instruments â€“ Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments (â€œUpdate 2016-13â€). Update 2016-13 replaced the incurred loss model with an expected loss model, which is referred to as the current expected credit loss (â€œCECLâ€) model. The CECL model is applicable to the measurement of credit losses on financial assets measured at amortized cost, including but not limited to trade receivables. For public business entities, the new standard became effective for annual reporting periods beginning after December 15, 2022, including interim periods within that reporting period. On October 1, 2023, the Company implemented this standard and there has been no material change to the condensed consolidated financial statements. Â The following table illustrates the effect of implementation of Update 2016-13 on the current expected credit losses for the following line items on the condensed consolidated balance sheet: SCHEDULE OF EFFECT IMPLEMENTATION ON CONDENSED CONSOLIDATED BALANCE SHEETÂ Assets:Â October 1, 2023 As reported under ASC 326Â Â September 30, 2023 Pre-ASC 326 AdoptionÂ Â Impact of ASC 326 AdoptionÂ Trade receivables, netÂ $234,924Â Â $234,924Â Â $-Â Contract assets, netÂ $8,696Â Â $-Â Â $8,696Â Royalties receivable, net - related partyÂ $10,000Â Â $-Â Â $10,000Â Note receivable, net - related partyÂ $44,761Â Â $44,761Â Â $-Â Â The Company estimates credit losses associated with our accounts receivable portfolio segment using an expected credit loss model, which utilizes an aging schedule methodology based on historical information and adjusted for asset-specific considerations, current economic conditions and reasonable and supportable forecasts. Â The Company will utilize the Probability-of-default method for financing receivables and loans. Expected credit losses are determined by multiplying the probability of default (i.e., the probability the asset will default within the given time frame) by the loss given default (the percentage of the asset not expected to be collected because of default). The Company considers sources of repayment associated with a financial asset when determining its credit losses, including collection against the collateral and certain embedded credit enhancements, such as guarantees or insurance. The allowance for credit losses was immaterial as of June 30, 2024. Â The following table illustrates the current expected credit losses activity for the nine months ended June 30, 2024: SCHEDULE OF EXPECTED CREDIT LOSSES ACTIVITYÂ Â Â October 1, 2023Â Â June 30, 2024Â Â June 30, 2024Â Â Â As ofÂ Â For the nine months endedÂ Â As ofÂ Â Â October 1, 2023Â Â June 30, 2024Â Â June 30, 2024Â Assets:Â Â Â Â Â Â Â Â Â Â Â Â Trade receivables, netÂ $234,924Â Â $($11,921)Â $223,003Â Trade receivables, net - related partyÂ $-Â Â $-Â Â $-Â Trade receivables, netÂ $-Â Â $-Â Â $-Â Contract assets, netÂ $8,696Â Â $8,590Â Â $17,286Â Royalties receivable, net - related partyÂ $10,000Â Â $-Â Â $10,000Â Note receivable, net - related partyÂ $44,761Â Â $1,427,403Â Â $1,472,164Â Â 14 Â Â Recently Issued Accounting Pronouncements Not Yet Effective Â On June 30, 2022, the FASB issued ASU 2022-03 Fair Value Measurement (Topic 820): Fair Value Measurement of Equity Securities Subject to Contractual Sale Restrictions (â€œASU 2022-03â€), which (1) clarifies the guidance in ASC 820 on the fair value measurement of an equity security that is subject to a contractual sale restriction and (2) requires specific disclosures related to such an equity security. Under current guidance, stakeholders have observed diversity in practice related to whether contractual sale restrictions should be considered in the measurement of the fair value of equity securities that are subject to such restrictions. On the basis of interpretations of existing guidance and the current illustrative example in ASC 820-10-55-52 of a restriction on the sale of an equity instrument, some entities use a discount for contractual sale restrictions when measuring fair value, while others view the application of such a discount to be inconsistent with the principles of ASC 820. To reduce the diversity in practice and increase the comparability of reported financial information, ASU 2022-03 clarifies this guidance and amends the illustrative example. ASU No. 2022-03 is effective for fiscal years beginning after December 15, 2023, with early adoption permitted. The Company is currently evaluating the impact of this ASU on the condensed consolidated financial statements. Â In November 2023, the FASB issued ASU 2023-07, â€œSegment Reporting (Topic 280): Improvements to Reportable Segment Disclosuresâ€ (â€œASU 2023-07â€), which enhances the disclosures required for operating segments in the Companyâ€™s annual and interim consolidated financial statements. ASU 2023-07 is effective for the Company for annual reporting for fiscal 2025 and for interim period reporting beginning in fiscal 2026 on a retrospective basis. Early adoption is permitted. The Company is currently evaluating the impact of our pending adoption of ASU 2023-07 on the condensed consolidated financial statements. Â In December 2023, the FASB issued ASU 2023-09, â€œIncome Taxes (Topic 740): Improvements to Income Tax Disclosures,â€ which requires public entities to disclose consistent categories and greater disaggregation of information in the rate reconciliation and for income taxes paid. It also includes certain other amendments to improve the effectiveness of income tax disclosures. The guidance is effective for financial statements issued for annual periods beginning after December 15, 2024, with early adoption permitted. The Company is required to adopt this standard prospectively in fiscal year 2026 for the annual reporting period ending September 30, 2026. The Company is currently in the process of evaluating the impact of adoption on the condensed consolidated financial statements. Â The Company does not believe that any other recently issued but not yet effective accounting pronouncements, if adopted, would have a material effect on the accompanying condensed consolidated financial statements. Â NOTE 3 â€“ DISCONTINUED OPERATIONS Â On November 22, 2022, the Company entered into two Asset Purchase Agreements and one Simple Agreement for Future Equity (â€œSAFEâ€) with the Companyâ€™s CEO, Saagar Govil, to secure the sale of the subsidiaries Cemtrex Advanced Technologies, Inc, which include the brand SmartDesk, and Cemtrex XR, Inc., which include the brands Cemtrex XR, Virtual Driver Interactive, Bravo Strong, and good tech (formerly Cemtrex Labs), to Mr. Govil. Â Due to the on-going losses and risk associated with the SmartDesk business the Company has valued the royalty and SAFE agreement associated with the SmartDesk sale at $0 and considers such consideration to be a gain contingency. Â Based on sales projections for Cemtrex XR, Inc., the Company does not believe that it will exceed the sales levels required to exceed the $820,000 royalties due and has not accounted for any additional royalties at this time. In accordance with ASC 310 â€“ Receivables, the Company has discounted the royalties due and has recognized $13,282, and $14,724 during the three-month periods ended June 30, 2024, and 2023, respectively, and $39,845, and $33,875, during the nine-month periods ended June 30, 2024, and 2023, respectively, and will amortize the remaining amount over the period the royalties are due. Â 15 Â Â The following table summarizes the loss on the sale recorded during the three months ended December 31, 2022, included in Income/(loss) from discontinued operations, net of tax in the accompanying condensed consolidated statement of operations: SUMMARY OF LOSS ON SALE INCLUDED IN INCOME/(LOSS) FROM DISCONTINUED OPERATIONSÂ Â Â Â Â Â Purchase PriceÂ $745,621Â Less cash and cash equivalents transferredÂ Â (699,423) Less liabilities assumedÂ Â (10,924) Net purchase priceÂ $35,274Â Â Â Â Â Â Â Assets SoldÂ Â Â Â Accounts receivable, netÂ $625,638Â Inventory, netÂ Â 980,730Â Prepaid expenses and other assetsÂ Â 502,577Â Property and equipment, netÂ Â 837,808Â GoodwillÂ Â 598,392Â Total Assets SoldÂ Â 3,545,145Â Liabilities TransferredÂ Â Â Â Accounts payableÂ Â 370,774Â Short-term liabilitiesÂ Â 364,775Â Long-term liabilitiesÂ Â 318,981Â Total Liabilities TransferredÂ Â 1,054,530Â Net assets soldÂ $2,490,615Â Â Â Â Â Â Pretax loss on sale of Cemtrex Advanced Technologies, Inc, and Cemtrex XR, Inc.Â $(2,455,341) Â As of June 30, 2024, and September 30, 2023, there were no assets or liabilities included within discontinued operations on the Companyâ€™s Condensed Consolidated Balance Sheets. Â During the first quarter of fiscal 2023, Vicon completed the closure of its discontinued operating entity Vicon Systems, Ltd. located in Israel. The Company received funds related to benefit obligations of $96,095, which at the time of operational closure were not guaranteed to be retrievable. The Company paid $7,010 in consulting fees for assistance in retrieving

these funds. The net amount of $89,085 is recognized on the Companyâ€™s Condensed Consolidated Statement of Operations as part of the Loss on Discontinued Operations. Â 16 Â Â Income/(loss)from discontinued operations, net of tax and the loss on sale of discontinued operations, net of tax, of Cemtrex Advanced Technologies, Inc. and Cemtrex XR, Inc., sold during the first quarter of fiscal year 2023, which are presented in total as discontinued operations, net of tax in the Companyâ€™s Condensed Consolidated Statements of Operations for the three and nine month periods ended June 30, 2024 and 2023, are as follows: SCHEDULE OF FINANCIAL STATEMENTS INCLUDED WITHIN DISCONTINUED OPERATIONSÂ Â Â 2024Â Â 2023Â Â 2024Â Â 2023Â Â Three months ended June 30,Â Â Â Nine months ended June 30,Â Â Â 2024Â Â 2023Â Â 2024Â Â 2023Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Total net salesÂ $-Â Â $-Â Â $-Â Â $649,061Â Cost of salesÂ Â -Â Â Â -Â Â Â -Â Â Â 228,086Â Operating, selling, general and administrative expensesÂ Â 643Â Â Â 1,443Â Â Â 681Â Â Â 1,297,507Â Other (income)/expensesÂ Â -Â Â Â -Â Â Â -Â Â Â 3,195Â Income (loss) from discontinued operationsÂ Â (643)Â Â (1,443)Â Â (681)Â Â (879,727) Amortization of discounted royaltiesÂ Â 13,282Â Â Â 14,724Â Â Â 39,845Â Â Â 33,875Â Loss on sale of discontinued operationsÂ Â -Â Â Â -Â Â Â -Â Â Â (2,455,341) Adjustment of benefit obligationÂ Â -Â Â Â -Â Â Â -Â Â Â 89,085Â Income tax provisionÂ Â 2,655Â Â Â -Â Â Â 8,225Â Â Â -Â Discontinued operations, net of taxÂ $9,984Â Â $13,281Â Â $30,939Â Â $(3,212,108) Â NOTE 4 â€“ REVENUE Â The following table illustrates the approximate disaggregation of the Companyâ€™s revenue based off timing of revenue recognition for the three and nine months ended June 30, 2024 and 2023: SCHEDULE OF DISAGGREGATION OF REVENUE RECOGNITIONÂ Â Â 2024Â Â 2023Â Â 2024Â Â 2023Â Â Â For the three months endedÂ Â For the nine months endedÂ Â Â June 30, 2024Â Â June 30, 2023Â Â June 30, 2024Â Â June 30, 2023Â Over timeÂ Â 63%Â Â 49%Â Â 57%Â Â 48% Point-in-timeÂ Â 37%Â Â 51%Â Â 43%Â Â 52% Revenue performance obligation percentageÂ Â 37%Â Â 51%Â Â 43%Â Â 52% Â NOTE 5 â€“ LOSS PER COMMON SHARE Â Basic net income (loss) per common share is computed by dividing net income (loss) by the weighted average number of shares of common stock outstanding during the period. Diluted net income per common share is computed by dividing net income by the weighted average number of shares of common stock and potentially dilutive outstanding shares of common stock during the period to reflect the potential dilution that could occur from common shares issuable through contingent share arrangements, stock options and warrants. For the three and nine months ended June 30, 2024, and 2023, the following items were excluded from the computation of diluted net loss per common share as their effect is anti-dilutive: Â SCHEDULE OF COMPUTATION OF DILUTED NET LOSS PER COMMON SHARE AS ANTI-DILUTIVE EFFECT Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â For the three months endedÂ Â For the six months endedÂ Â Â June 30,Â Â June 30,Â Â Â 2024Â Â 2023Â Â 2024Â Â 2023Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â OptionsÂ Â 28,796Â Â Â 28,796Â Â Â 28,796Â Â Â 28,796Â WarrantsÂ Â 13,529,410Â Â Â -Â Â Â 13,529,410Â Â Â -Â Anti-dilutive sharesÂ Â 13,529,410Â Â Â -Â Â Â 13,529,410Â Â Â -Â Â Â 17 Â For the three and nine months ended June 30, 2024 and 2023, loss per share basic and diluted for continuing operations are calculated as follows: Â SCHEDULE OF LOSS PER SHARE BASIC AND DILUTED FOR CONTINUING OPERATIONS Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â For the three monthsÂ Â Â For the nine monthsÂ Â Â June 30,Â Â Â June 30,Â Â Â 2024Â Â 2023Â Â 2024Â Â 2023Â Loss from Continuing operationsÂ $(9,149,303)Â $(1,185,400)Â $(12,043,882)Â $(4,835,914) Less (loss)/gain in noncontrolling interestÂ Â (158,293)Â Â (25,595)Â Â (351,212)Â Â (29,493) Preferred stock dividendsÂ Â 52,515Â Â Â 58,720Â Â Â 52,515Â Â Â 58,720Â Net loss applicable to common shareholdersÂ Â (9,043,525)Â Â (1,218,525)Â Â (11,745,185)Â Â (4,865,141) Weighted Average Number of Shares-Basic & DilutedÂ Â 31,346,628Â Â Â 897,897Â Â Â 11,044,569Â Â Â 824,689Â Loss per share - Basic & Diluted - Continuing OperationsÂ $(0.29)Â $(1.36)Â $(1.06)Â $(5.90) Â Â In accordance with ASC 260-45-13, the common shares underlying the Series A Warrants under the alternative cashless exercise have been included in the calculation of the weighted average shares. Â NOTE 6 â€“ SEGMENT INFORMATION Â The Company reports and evaluates financial information for two reportable segments: the Security segment and the Industrial Services segment. Â The following tables summarize the Companyâ€™s reportable segment information and unallocated corporate expenses: Â SCHEDULE OF SEGMENT INFORMATION Â Three months ended June 30, 2024Â Â Three months ended June 30, 2023Â Â Â Reportable SegmentsÂ Â Â Â Â Â Reportable SegmentsÂ Â Â Â Â Â Â SecurityÂ Â Industrial ServicesÂ Â CorporateÂ Â ConsolidatedÂ Â SecurityÂ Â Industrial ServicesÂ Â CorporateÂ Â ConsolidatedÂ RevenuesÂ $6,193,487Â Â $8,492,911Â Â $Â - Â Â $14,686,398Â Â $9,015,279Â Â $5,714,861Â Â $-Â Â $14,730,140Â Cost of revenuesÂ Â 2,970,396Â Â Â 5,838,855Â Â Â Â - Â Â Â 8,809,251Â Â Â 4,610,443Â Â Â 3,639,054Â Â Â -Â Â Â 8,249,497Â Gross profitÂ $3,223,091Â Â $2,654,056Â Â $-Â Â $5,877,147Â Â $4,404,836Â Â $2,075,807Â Â $-Â Â $6,480,643Â Operating expensesÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â

excess of costs, beginning balanceÂ $80,270Â Â $(130,440)Â $758,882Â Â $411,929Â Changes in revenue billed, contract price or cost estimatesÂ Â (866,816)Â Â (42,007)Â $(1,545,428)Â Â (584,376) Net billings in excess of costs, ending balanceÂ $(786,546)Â $(172,447)Â $(786,546)Â $(172,447) Â NOTE 18 â€“ RELATED PARTY TRANSACTIONS Â On August 31, 2019, the Company entered into an Asset Purchase Agreement for the sale of Griffin Filters, LLC to Ducon Technologies, Inc., which Aron Govil, the Companyâ€™s Founder, and former CFO, for total consideration of $550,000. On July 31, 2022, the Company negotiated a payment agreement surrounding the sale of Griffin Filters, LLC, and other liabilities due to the Company totaling $761,585. This agreement is in the form of a secured promissory note earning interest at a rate of 5% per annum and matures on July 31, 2024. As of June 30, 2024, the principle amount of $761,585 and $74,776 of accrued interest has been recorded as an allowance for expected credit loss against this note. Â 23 Â Â As of June 30, 2024, and September 30, 2023, there was $3,797 and $3,806 in payables due to Ducon Technologies, Pvt Ltd., which is also owned by Aron Govil, respectively. Â As of June 30, 2024, and September 30, 2023, there was $0 and $637,208 in receivables due from Ducon Technologies, Pvt Ltd., respectively. During the three months ended June 30, 2024, the Company recorded an allowance for expected credit loss of $635,803 on the receivables due from Ducon Technologies, Pvt Ltd. Â On November 22, 2022, the Company entered into two Asset Purchase Agreements and one Simple Agreement for Future Equity (â€œSAFEâ€) with the Companyâ€™s CEO, Saagar Govil, to secure the sale of the subsidiaries Cemtrex Advanced Technologies, Inc, and Cemtrex XR, Inc., which include the brands SmartDesk, Cemtrex XR, Virtual Driver Interactive, Bravo Strong, and good tech (formerly Cemtrex Labs), to Mr. Govil. Cemtrex XR, Inc. was purchased for $890,000 comprised of $75,000 in cash and 5% royalty of all revenues on the Business to be paid 90 days after the end of each calendar year for the next three years; and should the total sum of royalties due be less than $820,000 at the end of the three-year period, Mr. Govil shall be obligated to pay the difference between $820,000 and the royalties paid. Cemtrex Advanced Technologies, Inc. was purchased for $10,000 in cash, 5% royalty of all revenues on the Business to be paid 90 days after the end of each calendar year for the next 5 years, and $1,600,000 in SAFE (common equity) at any subsequent fundraising or exit above $5,000,000 with a $10,000,000 cap. Subsequent to the sale of Cemtrex Advanced Technologies, Inc. the business has ceased operations. The Company has recognized no gain in relation to the 5% royalties. Â During the three and nine months ended June 30, 2024, the Company wrote off $94,027 in trade receivables, related party and $59,703 in trade payables, related party related to the Cemtrex Advanced Technologies, Inc. successor company, SmartDesk, Inc. Â As of June 30, 2024, there was $755,198 in trade receivables due from the Cemtrex XR successor company, CXR, Inc. Of these receivables $60,444 are related to costs paid by Cemtrex related to payroll during the transition of employees to the new company and subscription services that are set up on auto pay with a credit card. $235,408 is the remaining balance on the first-year royalties on CXR, Inc.â€™s revenues. The remaining $459,162 is related to services provided by Cemtrex Technologies Pvt. Ltd. in the normal course of business. Â As of June 30, 2024, there were royalties receivable from the sale of Cemtrex, XR, Inc. of $688,738, of which $235,408 is considered short-term and is presented on the Companyâ€™s Condensed Consolidated Balance Sheet under the caption â€œTrade receivables, net â€“ related partyâ€. On April 13, 2024, the Company and CXR, Inc. agreed to structured payments on the first-year royalties with full payment being made by December 31, 2024. The Company has taken a $10,000 allowance for expected credit losses against these royalties.Â Â NOTE 19 â€“ LEASES Â The Company is party to contracts where we lease property from others under contracts classified as operating leases. The Company primarily leases office and operating facilities, vehicles, and office equipment. The weighted average remaining term of our operating leases was approximately 3.16 years at June 30, 2024, and 3 years at September 30, 2023. The weighted average discount rate used to measure lease liabilities was approximately 6.54% at June 30, 2024, and 5.66% at September 30, 2023. The Company used the rate implicit in the lease, where known, or its incremental borrowing rate as the rate used to discount the future lease payments. Â The Company has elected not to recognize lease assets and liabilities for leases with a term of 12 months or less. Â The Companyâ€™s corporate segment leases approximately 100 square feet of office space in Brooklyn, NY on a month-to-month lease at a rent of $600 per month. Short-term rent expense was $5,400 for the nine months ended June 30, 2024, and $2,400 for the nine months ended June 30, 2023. Â The Companyâ€™s security segment leases approximately 1,037 square feet of office space in Clovis, CA on a month-to-month lease at a rent of $5,487 per month. Short-term rent expense was $43,941 for the nine months ended June 30, 2024. Â 24 Â Â A reconciliation of undiscounted cash flows to operating lease liabilities recognized in the condensed consolidated balance sheet at June 30, 2024, is set forth below: Â SCHEDULE OF RECONCILIATION OF UNDISCOUNTED CASH FLOWS TO OPERATING LEASE LIABILITIES Years ending September 30,Â Operating LeasesÂ 2024Â Â 218,345Â 2025Â Â 877,020Â 2026Â Â 686,436Â 2027Â Â 315,517Â 2028Â Â 58,085Â Undiscounted lease paymentsÂ Â 2,155,403Â Amount representing interestÂ Â (158,796) Discounted lease paymentsÂ Â 1,996,607Â Less short-term operating lease liabilitiesÂ Â 780,423Â Long-term operating lease liabilitiesÂ $1,216,184Â Â Lease costs for the three and nine months ended June 30, 2024, and 2023 are set forth below:Â Â SCHEDULE OF LEASE COSTS Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â For the three months endedÂ Â For the nine months endedÂ Â June 30,Â Â June 30,Â Â 2024Â Â 2023Â Â 2024Â Â 2023Â Operating lease costsÂ Â 256,570Â Â Â 193,843Â Â Â 645,695Â Â Â 678,489Â Short-term lease costsÂ Â 15,379Â Â Â -Â Â Â 49,341Â Â Â -Â Total lease costÂ $271,949Â Â $193,843Â Â $695,036Â Â $678,489Â Â NOTE 20 â€“ LINES OF CREDIT AND LONG-TERM LIABILITIES Â Revolving line of credit Â On October 5, 2023, the Company obtained a revolving line of credit in the amount of $5,000,000 from Pathward, N.A. The interest rate will be a rate which is equal to three percentage points (3%) in excess of that rate shown in the Wall Street Journal as the prime rate (the â€œEffective Rateâ€) and matures twenty-four months from the closing date. This loan is secured by the Companyâ€™s eligible accounts receivable and eligible finished goods inventory. The Companyâ€™s ability to borrow against the line of credit is limited by the value of the eligible assets. As of June 30, 2024, the Company had enough eligible assets to access the full credit line. The Company was in compliance with all loan covenants as of June 30, 2024. The funds were used to pay the NIL Funding term loan and will fund operations of the Vicon entity. As of June 30, 2024, this loan had a balance of $2,730,325, with $18,133 of unamortized loan origination fees, which is included in â€œPrepaid expensesâ€ on the accompanying Condensed Consolidated Balance Sheet. There were $2,269,675 in available funds as of June 30, 2024. Â Standstill Agreement Â On August 31, 2023, the Company and Streeterville Capital, LLC (â€œStreetervilleâ€) entered into a standstill agreement for the two notes held by Streeterville Capital, LLC. The terms of this agreement are the earlier of (a) the date that is ninety (90) days from the Effective Date, and (b) the date that the Company completes an equity offering on either Form S-1 or Form S-3 (the â€œStandstill Periodâ€), Streeterville Capital, LLC will not seek to redeem any portion of the Notes, and (c) the Company agrees to prepay to Lender fifty percent (50%) of the net proceeds received by Borrower in connection with all equity financings until such time as Borrower has raised at least $5,000,000 in aggregate net proceeds. Â 25 Â Â On April 30, 2024, the Company entered into a Standstill Agreement with Streeterville Capital, LLC (â€œStreetervilleâ€) in which Streeterville agreed not to seek to redeem any portion of its two outstanding notes with the Company for a period of one year expiring on April 30, 2025, with $239,813 classified as short-term, and in exchange, the Company agreed to pay to Streeterville the greater of $4,000,000 or fifty percent (50%) of the net proceeds the Company receives from the sale of any of its common stock or preferred stock during the Standstill Period. To date, the Company has paid Streeterville $4,588,897 under this agreement. Â The following table outlines the Companyâ€™s secured liabilities: Â SCHEDULE OF LINES OF CREDIT AND LIABILITIES Â Â Â Â Â Â June 30,Â Â September 30,Â Â Â Interest RateÂ MaturityÂ 2024Â Â Â 2023Â Fulton Bank - $360,000 fund equipment for AIS. The Company was in compliance with loan covenants as of June 30, 2024. This loan is secured by certain assets of the Company.Â SOFR plus 2.37% (7.7% as of June 30, 2024 and 7.68% as of September 30, 2023).Â 1/31/2025Â Â 49,042Â Â Â 108,700Â Fulton Bank - $360,000 fund equipment for AIS. The Company was in compliance with loan covenants as of June 30, 2024. This loan is secured by certain assets of the Company.Â SOFR plus 2.37% (7.7% as of June 30, 2024 and 7.68% as of September 30, 2023).Â 1/31/2025Â Â 49,042Â Â Â 108,700Â Â Â Â Â Â Â Â Â Â Â Â Â Â Fulton Bank mortgage $2,476,000. The Company was in compliance with loan covenants as of June 30, 2024. This loan is secured by the underlying asset.Â SOFR plus 2.62% (7.95% on June 30, 2024 and (7.93% on September 30, 2023).Â 1/28/2040Â Â 2,130,074Â Â Â 2,180,115Â Â Â Â Â Â Â Â Â Â Â Â Â Â Fulton Bank (HEISEY) - $1,200,000 mortgage loan; requires monthly principal and interest payments through August 1, 2043 with a final payment of remaining principal on September 1, 2043; The loan is collateralized by 615 Florence Street and 740 Barber Street and guaranteed by AIS and Cemtrex.Â SOFR plus 2.80% per annum (8.13% as of June 30, 2024 and 8.11% as of September 30, 2023).Â 9/30/2043Â Â 1,164,271Â Â Â 1,200,000Â Â Â Â Â Â Â Â Â Â Â Â Â Â Fulton Bank (HEISEY) - $2,160,000. promissory note related to purchase of Heisey; requires 84 monthly principal and interest payments; The note is collateralized by the Heisey assets and guaranteed by the Parent; matures in 2030.Â SOFR plus 2.80% per annum (8.13% as of June 30, 2024 and 8.11% as of September 30, 2023).Â 7/1/2030Â Â 1,961,494Â Â Â 2,122,565Â Â Â Â Â Â Â Â Â Â Â Â Â Â Note payable - $5,755,000 - Less original issue discount $750,000 and legal fees $5,000, net cash received $5,000,000 Unamortized original issue discount balance of $0, as of June 30, 2024 and September 30, 2023.Â 8%Â 6/30/2025Â Â 239,813Â Â Â 4,596,589Â Â Â Â Â Â Â Â Â Â Â Â Â Â Note payable - $9,205,000. Less original issue discount $1,200,000 and legal fees $5,000,net cash received $8,000,000. 28,572 shares of common stock valued at $700,400 recognized as additional original issue discount. Unamortized original issue discount balance of $0 as of June 30, 2024 and September 30, 2023.Â 8%Â 2/22/2026Â Â 11,949,012Â Â Â 11,243,233Â Â Â Â Â Â Â Â Â Â Â Â Â Â Note Payable - $240,000 For the purchase of Heisey Mechanical, Ltd.Â 6%Â 7/1/2024Â Â -Â Â Â 240,000Â Â Â Â Â Â Â Â Â Â Â Â Â Â Term Loan Agreement with NIL Funding Corporation (â€œNILâ€) - $5,600,000 The Company was in compliance with loan covenants as of September 30, 2023.Â 11.50%Â 12/31/2024Â Â -Â Â Â 1,979,743Â Â Â Â Â Â Â Â Â Â Â Â Â Â Paycheck Protection Program loan - $121,400 - The issuing bank determined that this loan qualifies for loan forgiveness; however the Company is awaiting final approval from the Small Business Administration.Â 1%Â 5/5/2025Â Â 60,749Â Â Â 91,114Â Â Â Â Â Â Â Â Â Â Â Â Â Â Software License Agreement - $1,125,000, for the purchase of software source code for use in our Security segment productsÂ N/AÂ 6/3/2024Â Â -Â Â Â 675,000Â Â Â Â Â Â Â Â Â Â Â Â Â Â HDFC Bank Auto Loan - $28,331, for the purchase of automobile at India office. Monthly payments of â¹165,179 ($781.93 as translated as of June 30, 2024). Automobile is collateral for this loan. This loan was paid off prior to the maturity date.Â 8.70%Â 6/5/2027Â Â -Â Â Â -Â Total debtÂ Â Â Â Â $17,554,455Â Â $24,437,059Â Less: Current maturitiesÂ Â Â Â Â Â (661,271)Â Â (14,507,711) Long-term debtÂ Â Â Â Â $16,893,184Â Â $9,929,348Â Â 26 Â Â NOTE 21 â€“ STOCKHOLDERSâ€™ EQUITY Â Series 1 Preferred Stock Â The Companyâ€™s Series 1 Preferred Stock was suspended from the Nasdaq Capital Market on January 22, 2024. The Series 1 Preferred Stock is now quoted on the OTC Markets under the symbol â€œCETXP.â€ Â Nasdaq filed a Form 25 on March 21, 2024. The deregistration of the Companyâ€™s Series 1 Preferred Stock under Section 12(b) of the Exchange Act became effective 90 days after filing of the Form 25. Â During the nine months ended June 30, 2024, 235,762 shares of Series 1 Preferred Stock were issued to pay dividends to holders of Series 1 Preferred Stock. Â During the nine months ended June 30, 2024, the Company has bought back and later cancelled 71,951 shares into treasury for $69,705 under the Share Repurchase Program approved on August 22, 2023, that allows the Company to repurchase shares of the Series 1 Preferred Stock through various means, including through privately negotiated transactions and through an open market program. Â As of June 30, 2024, and September 30, 2023, there were 2,456,827 and 2,293,016 shares of Series 1 Preferred Stock issued and 2,392,727 and 2,228,916 shares of Series 1 Preferred Stock outstanding, respectively. Â Common Stock Â During the nine months ended June 30, 2024, 33,189 shares of the Companyâ€™s common stock have been issued in exchange for services valued at $129,000. Â During the nine months ended June 30, 2023, 11,764,705 shares of common stock were issued for the exercise of 11,210,000 prefunded warrants and 554,705 shares of common stock as part of the May 2024 Equity Financing described below. Â During the nine months ended June 30, 2024, 3,508,593 shares of common stock were issued for the exercise of 1,169,531 Series A Warrants under the Alternative Cashless Exercise option. Â May 2024 Equity Financing Â On May 1, 2024, the Company entered into an underwriting agreement with Aegis Capital Corp., in connection with a firm commitment underwritten public offering (the â€œOfferingâ€), providing for the issuance of (i) 554,705 units (the â€œCommon Unitsâ€), each consisting of one share of common stock of the Company (â€œCommon Stockâ€), a warrant to purchase one share of common stock at an exercise price of $0.85 per share, which warrant will expire on the two-and-a-half year anniversary of the original issuance date (the â€œSeries A Warrantsâ€), and a warrant to purchase one share of common stock at an exercise price of $0.85 per share, which warrant will expire on the five-year anniversary of the original issuance date (the â€œSeries B Warrantsâ€); and (ii) 11,210,000 pre-funded units (the â€œPre-funded Unitsâ€), each consisting of one pre-funded warrant to purchase one share of common stock (the â€œPre-funded Warrantsâ€), a Series A Warrant and a Series B Warrant. The purchase price of each Unit was $0.85, and the purchase price of each Pre-Funded Unit was $0.849. The Pre-Funded Warrants are immediately exercisable and may be exercised at any time until all of the Pre-Funded Warrants are exercised in full. Â In addition, the Company granted the Underwriter a 45-day option to purchase additional 1,764,705 shares of common stock and/or Pre-Funded Warrants, representing up to 15% of the number of common stock and Pre-Funded Warrants sold in the Offering, and/or additional 1,764,705 Series A Warrants representing up to 15% of the Series A Warrants sold in the Offering, and/or additional 1,764,705 Series B Warrants representing up to 15% of the Series B Warrants sold in the Offering to cover over-allotments, if any. The Offering closed on May 3, 2024. An aggregate of 11,764,705 Units (which includes 554,705 shares of common stock), 11,210,000 Pre-Funded Units (which includes 11,210,000 Pre-Funded Warrants), and a Series A Warrant and a Series B Warrant were sold in the Offering. On May 3, 2024, the Underwriter partially exercised its over-allotment option with respect to 1,764,705 Series A Warrants and 1,764,705 Series B Warrants. The aggregate gross proceeds to the Company were $10,035,293, before deducting underwriting discounts and other issuance expenses of $1,133,166. The underwriting discounts and other issuance expenses were expensed since the Series A, Series B, and Pre-Funded Warrants were each determined to be liabilities and recorded at their fair value. Â 27 Â Â May 2024 Warrants Â The Company evaluated the Series A, Series B, and Prefunded Warrants (collectively, the â€œWarrantsâ€) in accordance with the guidance at ASC 480, Distinguishing Liabilities from Equity and ASC 815-40, Derivatives and Hedging, and determined that the Warrants Â Â are precluded from being considered indexed to the entityâ€™s own stock, resulting in the Warrants being classified as a liability. The fair value of the Series A Warrants was determined based on the stock price on issuance of $0.277 multiplied by the total number of shares of common stock issuable upon exercise of the Series A alternative cashless exercise. Under the alternative cashless exercise, the Holder is entitled to receive three times the normal amount of shares issued in a cashless exercise. The Series A Holder may only execute the alternative cashless exercise after Stockholder Approval (and received June 17, 2024); at the time of issuance, Stockholder Approval was deemed perfunctory and almost certain to occur, and the most likely settlement option would be through the alternative cashless exercise. As such, upon issuance, the total fair value of the Series A Warrants was $11,242,940, which was based on 40,588,230 units issued under the alternative cashless exercise. The measurement of fair value of the Series B Warrants were determined utilizing a Black-Scholes model considering all relevant assumptions current at the date of issuance (i.e., share price of $0.277Â Â , exercise price of $0.85, term of five years, volatility of 132%, risk-free rate of 4.5%, and expected dividend rate of 0%). The grant date fair value of these Series B Warrants was estimated to be $2,942,711 on May 3, 2024, and such warrants were classified as liabilities. Due to the nominal exercise price, the fair value of the Prefunded Warrants was based on the intrinsic value of each Warrant on the grant date. The intrinsic value was calculated based on the May 3, 2024, stock price of $0.277 and the strike price of $0.001, resulting in a total fair value of $3,093,960. The total fair value of the Warrants upon issuance was $17,279,611. Given that the gross proceeds received of $10,024,083 was less than the total fair value of the liability classified Warrants, the Company recorded a loss on excess fair value of $7,255,527 at issuance. Â The following table summarizes information about shares issuable under warrants outstanding as of June 30, 2024. Â SCHEDULE SHARES ISSUABLE UNDER WARRANTS OUTSTANDING Â Â Warrant Shares OutstandingÂ Â Weighted Average Exercise PriceÂ Â Weighted Average Remaining Contractual Term (in years)Â Outstanding at September 30, 2023Â Â -Â Â Â -Â Â Â Â Â Warrants grantedÂ Â 65,327,640Â Â $0.85Â Â Â Â Â Warrants exercisedÂ Â (14,718,593)Â $0.65Â Â Â Â Â Warrants forfeitedÂ Â -Â Â Â Â Â Â Â Â Warrants cancelledÂ Â -Â Â Â Â Â Â Â Â Outstanding at June 30, 2024Â Â 50,609,047Â Â $0.23Â Â Â 3.01Â Exercisable at June 30, 2024Â Â 50,609,047Â Â $0.23Â Â Â 3.01Â Â NOTE 22 â€“ SHARE-BASED COMPENSATION Â For the three and nine months ended June 30, 2024, and 2023, the Company recognized $7,559 and $22,675 and $26,736 and $93,313 of share-based compensation expense on its outstanding options, respectively. As of June 30, 2024, $40,630 of unrecognized share-based compensation expense is expected to be recognized over a period of two years. Future compensation amounts will be adjusted for any change in estimated forfeitures. Â During the nine months ended June 30, 2024, no options were granted, cancelled, or forfeited. Â 28 Â Â NOTE 23 â€“ COMMITMENTS AND CONTINGENCIES Â From time to time, the Company and its subsidiaries are involved in legal proceedings that are incidental to the operation of our business. The Company continues to defend vigorously against all claims. Although the ultimate outcome of any legal matter cannot be predicted with certainty, based on present information, including assessment of the merits of the particular claim, as well as current accruals and insurance coverage, the Corporation does not expect that such legal proceedings will have a material adverse impact on its condensed consolidated financial statements. Â NOTE 24 â€“ SUBSEQUENT EVENTS Â On August 2, 2024, we filed a Certificate of Amendment to our Certificate of Incorporation with the Secretary of State of Delaware to increase our authorized shares of common stock from 50,000,000 shares to 70,000,000 shares, par value $0.001 per share. Â On July 22, 2024, the Board of Directors of the Company approved, and the holders of an excess of a majority of the

outstanding shares of our classes of voting stock of the Company have executed a written consent in lieu of a special meeting approving a Certificate of Amendment to our Certificate of Incorporation to authorize a reverse split of our outstanding shares of common stock, par value $0.001 per share, with a split ratio of between 1 for 10 and 1 for 20, which will be determined by the Board of Directors at any time or times for a period of 12 months after the date of the written consent. Pursuant to Rule 14c-2 under the Exchange Act, this corporate action will not be effected until at least twenty (20) calendar days after the mailing of the Information Statement to our stockholders. Â The following table, which is for illustrative purposes only, illustrates the effects of Reverse Split at certain exchange ratios within the foregoing range, without giving effect to any adjustments for fractional shares of common stock, on our outstanding shares of common stock and authorized shares of capital stock as of the Balance Sheet date. Â SCHEDULE SHARES OF COMMON STOCK AND AUTHORIZED SHARES OF CAPITAL STOCK Â Â Â Â Â 1-for-10Â Â 1-for-20Â Â Â Before Reverse SplitÂ Â After Reverse Stock SplitÂ Â Â Â Â Â 1-for-10Â Â 1-for-20Â Common Stock Authorized (1)Â Â 70,000,000Â Â Â 70,000,000Â Â Â 70,000,000Â Â Â Â Â

procedures as of June 30, 2024. Based on their evaluation, our management has concluded that as of June 30, 2024, our disclosure controls and procedures were effective. Â Changes in Internal Control Over Financial Reporting Â There have been no changes in our internal control over financial reporting (as defined in Rules 13a-15(e) and 15d-15(e) under the Securities Exchange Act of 1934, as amended) that occurred during the nine months ended June 30, 2024, that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting. Â Limitations on the Effectiveness of Controls Â Our management, including our CEO and CFO, does not expect that our disclosure controls and procedures or our internal controls will prevent all errors and all fraud. A control system, no matter how well conceived and operated, can provide only reasonable, not absolute, assurance that the objectives of the control system are met. Further, the design of a control system must reflect the fact that there are resource constraints, and the benefits of controls must be considered relative to their costs. Due to the inherent limitations in all control systems, no evaluation of controls can provide absolute assurance that all control issues and instances of fraud, if any, within our company have been detected. Â 35 Â Â Part II Other Information Â Item 1. Legal Proceedings. Â None. Â Item 1A. Risk Factors Â See Risk Factors included in our Annual Report on Form 10-K filed with the SEC on December 28, 2023. Â Item 2. Unregistered Sales of Equity Securities and Use of Proceeds. Â During the nine months ended June 30, 2024, 33,189 shares of the Companyâ€™s common stock have been issued in exchange for services valued at $129,000. Â Such shares were issued pursuant to the exemption contained under Section 4(a)(2) of the Securities Act of 1933, as amended, and/or Regulation D promulgated thereunder. Â Item 3. Defaults Upon Senior Securities Â None. Â Item 4. Mine Safety Disclosures Â N/A Â Item 5. Other Information Â None. Â 36 Â Â Item 6. Exhibits Â Exhibit Â Â Â Incorporated by Reference Â Filed or Furnished Â Â Number Â Exhibit Description Â Form Â Filing Date Â Herewith 2.1 Â Stock Purchase Agreement, dated December 15, 2015 Â Form 8-K/A Â 9/26/2016 Â Â 3.1 Â Certificate of Incorporation filed with the State of Delaware. Â Form 10-12G Â 5/22/2008 Â Â 3.2 Â Bylaws Â Form 10-12G Â 5/22/2008 Â Â 3.3 Â Amendment to Certificate of Incorporation Â Form 10-12G Â 5/22/2008 Â Â 3.4 Â Amendment to Certificate of Incorporation Â Form 10-12G Â 5/22/2008 Â Â 3.5 Â Amendment to Certificate of Incorporation Â Form 10-12G Â 5/22/2008 Â Â 3.6 Â Amendment to Certificate of Incorporation Â Form 10-12G Â 5/22/2008 Â Â 3.7 Â Amendment to Certificate of Incorporation Â Form 8-K Â 8/22/2016 Â Â 3.8 Â Certificate of Designation of the Series A Preferred Shares Â Form 8-K Â 9/10/2009 Â Â 3.9 Â Certificate of Designation of the Series 1 Preferred Shares Â Form 8-K Â 1/24/2017 Â Â 3.10 Â Amendment to Certificate of Incorporation Â Form 8-K Â 9/8/2017 Â Â 3.11 Â Certificate of Correction to the Certificate of Amendment Â Form 8-K Â 6/12/2019 Â Â 3.12 Â Amended Certificate of Designation of the Series 1 Preferred Shares Â Form 8-K Â 4/1/2020 Â Â 3.13 Â Amendment to Certificate of Incorporation Â Form 10-K Â 1/5/2021 Â Â 3.14 Â Certificate of Correction to the Certificate of Amendment Â Form 10-Q Â 5/28/2021 Â Â 3.15 Â Amendment to Certificate of Incorporation Â Form 8-K Â 1/20/2023 Â Â 3.16 Â Amendment to Certificate of Incorporation Â Form 8-K Â 8/2/2024 Â Â 4.1 Â Form of Subscription Rights Certificate Â Form S-1 Â 8/29/2016 Â Â 4.2 Â Form of Series 1 Preferred Stock Certificate Â Form S-1/A Â 11/23/2016 Â Â 4.3 Â Form of Series 1 Warrant Â Form S-1/A Â 12/7/2016 Â Â 4.4 Â Form of Common Stock Purchase Warrant Â Form 8-K Â 3/22/2019 Â Â 4.5 Â Form of Prefunded Warrant Â Form 8-K Â 5/3/2024 Â Â 4.6 Â Form of Series A Common Stock Purchase Warrant Â Form 8-K Â 5/3/2024 Â Â 4.7 Â Form of Series B Common Stock Purchase Warrant Â Form 8-K Â 5/3/2024 Â Â 5.1 Â Opinion of the Doney Law Firm Â Form S-1/A Â 4/30/2024 Â Â 10.1 Â Amendment of the Term Loan Agreement between Vicon and NIL Funding, dated March 3, 2023 Â Form 10-Q Â 5/11/2023 Â Â 10.2 Â Amendment to Loan Documents Between Advanced Industrial Services, Inc. and Fulton Bank, N.A. Â Form 10-Q Â 5/11/2023 Â Â 10.3 Â Amendment to Promissory Note Between Cemtrex, Inc. and Streeterville Capital, LL Â Form 10-Q Â 5/11/2023 Â Â 10.4 Â Securities Purchase Agreement dated June 1, 2020 Â Form 8-K Â 6/4/2020 Â Â 10.5 Â Securities Purchase Agreement dated June 9, 2020 Â Form 8-K Â 6/12/2020 Â Â 10.6 Â Settlement Agreement and Release between Cemtrex, Inc. and Aron Govil dated February 26, 2021 Â Form 8-K Â 2/26/2021 Â Â 10.7 Â Securities Purchase Agreement dated February 22, 2022 Â Form 10-Q Â 5/16/2022 Â Â 10.8 Â Amendment of the Term Loan Agreement between Vicon and NIL Funding, dated March 30, 2022 Â Form 10-Q Â 5/16/2022 Â Â 10.9 Â Asset Purchase agreement between Cemtrex, Inc. and Saagar Govil, dated November 22, 2022 Â Form 8-K Â 11/29/2022 Â Â 10.1 Â Asset Purchase agreement between Cemtrex, Inc. and Saagar Govil, dated November 22, 2022 Â Form 8-K Â 11/29/2022 Â Â 10.11 Â Simple Agreement for Future Equity (SAFE) between Cemtrex, Inc. and Saagar Govil, dated November 18, 2022 Â Form 8-K Â 11/29/2022 Â Â 10.12 Â 2020 Equity Compensation Plan Â Form S-8 Â 8/17/2020 Â Â 10.13 Â Asset Purchase Agreement, dated as of June 7, 2023 Â Form 8-K Â 12/6/2023 Â Â 10.14 Â Form of Lock-Up Agreement Â Form S-1/A Â 4/30/2024 Â Â 10.15 Â Form of Underwriting Agreement Â Form 8-K Â 5/3/2024 Â Â 10.16 Â Standstill Agreement, dated April 30, 2024 Â Form 8-K Â 5/1/2024 Â Â 31.1 Â Certification of Chief Executive Officer as required by Rule 13a-14 or 15d-14 of the Exchange Act, as adopted Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002. Â Â Â Â Â X 31.2 Â Certification of Interim Chief Financial Officer and Principal Financial Officer as required by Rule 13a-14 or 15d-14 of the Exchange Act, as adopted Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002. Â Â Â Â Â X 32.1 Â Certification of Chief Executive Officer Pursuant to 18 U.S.C. 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act 0f of 2002. Â Â Â Â Â X 32.2 Â Certification of Interim Chief Financial Officer and Principal Financial Officer Pursuant to 18 U.S.C. 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act 0f of 2002. Â Â Â Â Â X 99.1 Â Order pursuant to Section 8A of the Securities Act â€“ dated September 30, 2022. Â Form 8-K Â 10/4/2022 Â Â 101.INS Â Inline XBRL Instance Document Â Â Â Â Â X 101.SCH Â Inline XBRL Taxonomy Extension Schema Â Â Â Â Â X 101.CAL Â Inline XBRL Taxonomy Extension Calculation Linkbase Â Â Â Â Â X 101.DEF Â Inline XBRL Taxonomy Extension Definition Linkbase Â Â Â Â Â X 101.LAB Â Inline XBRL Taxonomy Extension Label Linkbase Â Â Â Â Â X 101.PRE Â Inline XBRL Taxonomy Extension Presentation Linkbase Â Â Â Â Â X 104 Â Cover Page Interactive Data File (embedded within the Inline XBRL document) Â Â Â Â Â X Â 37 Â Â Signatures Â Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized. Â Â Cemtrex, Inc. Â Â Â Dated: August 14, 2024 By: /s/ Saagar Govil Â Â Saagar Govil Â Â Chief Executive Officer Â Â Â Dated: August 14, 2024 Â /s/ Paul J. Wyckoff. Â Â Paul J. Wyckoff Â Â Interim Chief Financial Officer Â Â Â and Principal Financial Officer Â 38 Â EX-31.1 2 ex31-1.htm Â EXHIBIT 31.1 Â CERTIFICATION PURSUANT TO RULE 13a/15d OF THE SECURITIES EXCHANGE ACT OF 1934, AS ADOPTED PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002 Â I, Saagar Govil, certify that: Â Â 1. I have reviewed this report on Form 10-Q of Cemtrex, Inc. and subsidiaries (the â€œregistrant); Â Â 2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report; Â Â 3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report; Â Â 4. The registrantâ€™s other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have: Â Â a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared; Â Â b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles; Â Â c. Evaluated the effectiveness of the registrantâ€™s disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and Â Â d. Disclosed in this report any change in the registrantâ€™s internal control over financial reporting that occurred during the registrantâ€™s most recent fiscal quarter (the registrantâ€™s fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrantâ€™s internal control over financial reporting; and Â Â 5. The registrantâ€™s other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrantâ€™s auditors and the audit committee of the registrantâ€™s Board of Directors (or persons performing the equivalent functions): Â 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 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 /s/ Saagar Govil. Â Saagar Govil Â Chief Executive Officer Dated: August 14, 2024 Â Â Â Â Â EX-31.2 3 ex31-2.htm Â EXHIBIT 31.2 Â CERTIFICATION PURSUANT TO RULE 13a/15d OF THE SECURITIES EXCHANGE ACT OF 1934, AS ADOPTED PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002 Â I, Paul J. Wyckoff, certify that: Â Â 1. I have reviewed this report on Form 10-Q of Cemtrex, Inc. and subsidiaries (the â€œregistrant); Â Â 2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report; Â Â 3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report; Â Â 4. The registrantâ€™s other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have: Â Â a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared; Â Â b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles; Â Â c. Evaluated the effectiveness of the registrantâ€™s disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and Â Â d. Disclosed in this report any change in the registrantâ€™s internal control over financial reporting that occurred during the registrantâ€™s most recent fiscal quarter (the registrantâ€™s fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrantâ€™s internal control over financial reporting; and Â Â 5. The registrantâ€™s other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrantâ€™s auditors and the audit committee of the registrantâ€™s Board of Directors (or persons performing the equivalent functions): Â 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 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 /s/ Paul J. Wyckoff. Â Paul J. Wyckoff Â Interim Chief Financial Officer Â and Principal Financial Officer Dated: August 14, 2024 Â Â Â Â Â EX-32.1 4 ex32-1.htm Â EXHIBIT 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 In connection with the quarterly report of Cemtrex, Inc. (the â€œCompanyâ€) on Form 10-Q for the quarter ended June 30, 2024, as filed with the Securities and Exchange Commission on the date hereof (the â€œReportâ€), I, Saagar Govil, Chief Executive Officer of the Company, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that, to the best of my knowledge and belief: Â Â (1) the Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and Â Â (2) the information contained in the Report fairly presents, in all material respects, the financial condition and result of operations of the Company. Â Â /s/ Saagar Govil. Â Saagar Govil Â Chief Executive Officer Dated: August 14, 2024 Â Â Â Â Â EX-32.2 5 ex32-2.htm Â EXHIBIT 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 In connection with the quarterly report of Cemtrex, Inc. (the â€œCompanyâ€) on Form 10-Q for the quarter ended June 30, 2024, as filed with the Securities and Exchange Commission on the date hereof (the â€œReportâ€), I, Paul J. Wyckoff, Interim Chief Financial Officer and Principal Financial Officer of the Company, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that, to the best of my knowledge and belief: Â Â (1) the Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and Â Â (2) the information contained in the Report fairly presents, in all material respects, the financial condition and result of operations of the Company. Â Â /s/ Paul J. Wyckoff. Â Paul J. Wyckoff Â Interim Chief Financial Officer Â and Principal Financial Officer Dated: August 14, 2024 Â Â Â Â Â GRAPHIC 6 form10-q_001.jpg begin 644 form10-q_001.jpg M_]C_X 02D9)1@ ! 0$ 9 !D # _VP!# $! 0$! 0$! 0$! 0$! 0$! 0$! M 0$! 0$! 0$! 0$! 0$! 0$!

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M-X[_&WPY9>%?@3JWC7PA\$OAOHFC?&N'5I0IV\S#X3"TL3S-S ME5C4E.]2,8W, */F7(V@E<, '"0':I4$?=7D+TJ MRT2,3N0$,1CG' 9Y@BP\U4V*=P51EA@<@ $E@> ?F4A M1N I9KB)
(6>60111J\DLSNL<4,42>;)+++_JXHT3+,TKH 3G'%?M')!\L9. M4I*,7RR]I)Q4HR2E%\RE"<]>O^*W\5K9;SXG?&ZT=C&MU\9OC=;EP S()_BGXVB9@I MZ[=R$@EO
CKP\3/"VC>./AWXN\.>.!>O)G:V^) M7QPNHU#/;_&+XZSHK9P7B^^GB^1=W(.W(.TCC(]:_8O"5..*SR+BU:AE\7% M1ESJ*EC4TH1M-24591BE*^FK;ORXI2?+ROWFFE+M+2S^_I?
1]#^H#X1_\'7? M[2_PB^%7PT^$^D_L>_ ;5M+^&'P^\&?#O3M5O?BC\0[>\U73_!OAW3_#UGJ5 MU!;^'[B*WN+ZVT^*YN;>.22.&XDEAAFFCC62OH3X1?\ !V7^T[\1_B_\)?AQ MJ'[?
P$TS3OB+\4O '@/4=2M/BE\19[[3;#QAXJTCP[=:C8V\WAI8)[RTAU. M2YMX)G2"62!5D;::9TBVJTC< ?1?@ M/_@U<_X)_#OQ[X'^(>C?$C]IR?6OA_XU*>.]'M]1^(&@7%A<:KX/UNPU_3
M8;V&/PG%+/82WMC"EU%'-$\D+.HD0D.,,?C_OC'"*GEF8_6G];ITIM8NG# MZW:HO:OVE:W+[;F]VS=M[I;17O97Z/KZ]V[G](?B368O#&@ M:[XBNU>[M?#>CZQKL\ >.*6>'1]-
GU"2))9"D44LB0;1))^Y4Y=MJM@?XT[7 M>J_M+_M "[MKZ72]:_:1^/ZPZ;J/BZ[O=7.BWWQL^)@@TB;Q+=6HGU#4!H3> M)[4:FUH)FN(+"1;4,\L<=?ZHG_!93XLM\$?^"6?[=_Q!%A<7_\
PSUXU\%6 MT-IJ^-(J62.U=+F[^P);6Q6XFCQ_G#?\ M$:_A+)\6O^"H?[#/@*33=#UNQTOXRZ!XQUS3/$*HNGWF@?"[2[[QGJ@:W%O) M#BE)ZK>^G3;OO\ \X3\PTGQWH2
MZ#XB&EM>;JVDQJMYHUQJ\\C+=R?ZJOP>_;8^$GQ._86\)_M[ZCJL>A_*+5? M@!-\>?%=T6B<>'--\/>&+O6/'6DR*EWO@_0(+?1OB6L7[/WQHU/3[/3XO^*\T73=5\1? M";7-;"0+<7,FL^&M-
\5^%VUBZ2[-N= T+1[B^M(Y=.L+O\+?!/\ P4S^(_@W M_@DU\6_^"9=I-JO]D?$'X^Z-XHT;6[;9;V&B__6?/\ %GQ1^&:7 %M<6I\0 M_%+2M&U6VM$=;-=&\3>*])V0V%L+>7TD9T_
MK%:*Q+LW=QJI;$^];V?,X4TXHF,_8U*L&DHR7-#6SNHMJ.ST;T3U>EGW/FOX MJ_$7XS?\%(OVV/$/CZ:QO=;^+W[7GQSL;+PGX<$D^HG1H?&.MV^A>_"-FDL
M=O(FE^"_!ZZ;8NHALH8[+2M2ED%MYDQ'F/[5_P &#^S;^T^TC^SXWB ^-9? M@!\6_B/\)9_$S:4NA?\ "5S_ ZUJ\T.?6T!5;W5O[+@U2QFFCLFO+Q[>&2 M-5GG9-S?T>_\&JO[$S?
&']K/X@_MD^-= BG^'G[+GA\^&/AO?:E:6 M?B-I]S%<7NFI?0RQ2S?#;X=IQ%WAM[IR[]/U?QIHLMI?QW.GW43_G_P#\"?P MUO/AK_P5_:RCN-
+TS2M,^)1^%WQ;\VFDR0LE]I'BWX:^'M(U34[^"*)9+7 M5]8\:>%_&%]J-O.%N)KB3[:[R)>1&3ZS YMAUQ54X4PTHQR_+;XD) M\1O^"0W[($YT^XL9O _ASQC\+KE[BY-
T;^,X>>//$OAW^UHI)=K16FHQVT=S M# 2R6H<6\9\M8\4/^#C,D?\ !&W]LL@X/]G_ @[9Z_'WX8C]&SVC0LU:5J>:14;K:[CR.RO\6^QW(O&VIKKOBF3PK)I$ T+PU9WV1>1_9%XLUXMO-
;6I,'VA[=)/-K^S' @Z: M+# @D;\0,?\ 1=/V ->B@CETIOB-X)L]$'@W2_% DAED?PEJ&J:N;?Q%/IZ MR:O9V0,NG[9OED]S@R&!J< YQ#,YUJ>7RQ&:1Q,\/:-6G1E/*U4JQT?M)0;B MXPE[F_-
HF9UN;ZQ3<$F[)V;MMS6V\][^7R_JM_;_ /\ @ZA_9ID^"GC+X%OB?\ %#XN^//#5]X>M/B;\1_!4WPT^%OPQLM=M-3TO5];ET[Q.R>.?&GC M72(6M[C0_#$'@_3?!]X-1%_J7CR&31Y/#^J?QV_L)?
LA?$']N#]JCX+?LO\ MPXTW4;^[\:^+/#_C[5HE=+;P1\)M$U2RN_B5X[\07UK#*NCP6/ARUU%=&N' MA:.^\3W^C:+!#/=7\-NGA>O>#0$?P>FK> _C1\.M?TWQ5\+O'$GAKXJ_"C
M5+_4O"/B"*_\:LEOXJ\)_VU%:C4-$DO[>"XATKQ596TB0V]WINOV>^&:$M_MJ3?\$>,=$D M&B^*O"/Q=\;Z]>:QXHO_ !!X4\3:;J-GG6<%G;>=)M3S)3#"AE;:H,A? K_&E_:E@%Q^TY^UE;
[O+%Q^U)^U%;EPBN MR)/\;_B)$S*K2PJ2-W'+MP52)W8,G^S7 NU"!C!.>!CL <^^5.X]VR3SFO\ M&0_:JDEA_:5_:SN(]NZV_:?_ &II8PP!!EA^-WQ%EC!R<%?,0,ZE6)0-M".1
M(GB>$C4LQSMNUY9=";W;16WK%_!#SFM_5']&?P,_X,J/ MVD_@1\%OA-\$]_9!^ ^NZ+\(OAQX,^&VEZYJ?Q.^(-CJ.LV/@K0+#P[;:K? M65OX?N;>UO=0BT]+J[M[>XE@BN9)DMW: 1U]"?
#C_@[8_:\;?$CX<>!]0_8 MX^ 6G6/C?XA>!?!=[J-K\4_B)+HO/;PRR M1QR2HB2,$+$?5G[*O_!L#^P\=/V9/V>?C-XI^(?[2UEXF^+'P7^&OQ!\06F MC>/M#L](MM:\6^$=)U[5(-,M'\+2M:V$5Y?
3K:0/-,\< 53*[9)^GO!__!J? M_P $]_!OBWP=XUTOXE?M/RZGX,\6>&?&>EQ7OQ'VS6%I$$BDAA6,QWA>HXN$J5:Z:G'D=M.751M'2_5O77I<_IJ5RC,H+M@J#E>O
M'.'3R3RPZ@9X8@\9FM:7I.O:5JNA:[IEIJVBZ[INH:1K.EZC#'HSM* MC 'QA^W[^VC\-/V /V7?BC^TU\3;BW>Q\%Z7]C\(^&WN#%>>/?B+K>^T\$>! M=*CC)GDO/$&M$+-);P3-
8Z3:ZKJA%E/M_),/2J8FM1HX>G*I5J5I4J=.G? MFE6J5(NA)6:DK5.65XVM%/6R9JVDFVTDKWOM;S?];6ZZ_P":W_P67_X)KZO_ M_$W/VOO%?P[TFRGNOVUG06TOB+X=ZW8 M#X?^+-
/M;N[DN],TC0]9U];BT\6W=J"QU#P!_P'?V_ M@#%87$\ME!);M\?VDO"^EQM+?Z9! /[0LOA!^TEH%GJ.EWNB1SZCI5M9ZTT M$=QJ7B?P%I6K6O\ $K^S7^T-^T'_ ,$[_P!JWPG\:? VEZYX/^-?P"\
M-_AGXC^U>&IO$%IINH'1_B\&/'D%]:BZT_2O$]O#<:/>S75@LNGWK:9KT,\ M+:9931?N=*C6XOX;KY-F$YT.+.&6H4YSJN%2-2@D_;1>DY4,53C##.5YU%C%
M0<6Z4IMKW/JBI<.2>GF)&VX[<[CT/RDJ2, #: MQ SP<ZO5TCQ=X6U(7.@^)M&DN9I-+UO3KZR::4QK M)+[Z"I (/! Q\Q_QK\,J0KT)U*4JVECL]+M;]]7Z+M8_B4_P"#G#_@D[XX\5:
[)_P4E_9X\-77BJ&R\.66@_M5 M^!- L)+GQ)8:7X:M7A\,_&_1-+M(R=XA>-@T,R!XKFWF@EC(E#!XHY(YXY-XF036Q M@V(1_MF721RV\EO,B30S(T,T,R++%-%*QCEAFCDW))#*C%98W#
(ZHRDU_+ MI_P4&_X-=?V9_P!I'7_%/Q5_9!\56?[(?Q\12W.J:WAXSPZFI?L]ZQKTI9 MI=0M/!6DOIU_\!J$S?:-4L_! M>.4L)3AJ7P680A*I*-"_-]6KT;MSI6S\8>&O&/@/7=6:]$D=O<3^+I_$L\
<&G0"T>%UF:7S+ M]L+_ (+Ô?\%*_P!M/P5]'PI^(?QBT'X8_#K4]-73_$G@K]GKPQJ'POTSQ9'' M+#-*/$6N7GB;Q9XVNK:ZEC5+K18_%%II,\"I/9-!<3Q/\T_MX_\$\OCI_P3 MM^(OASX:_'3Q%\)?
%&]>,-(\0:]X=U#X3^(O&FN:?)H_A_58],F?6U\7^!? MMUI6HW$LD4\6FV UVR0%_-U.1XT:3Z(_X)U_\$7?VF?^"ENDS>+/A\ KX M_#?P'9^*=7\(Z[K7Q#U/QJ?^_;*^L?#LFNI-
I/@OP]X$N]%UFQG9K2V?[5\0 MO#SQM+=7;6MR88K>?]&GEO!>&H+/ZV6X*GA(JGBOK2P49\|E>E%2E2_D:DZ MDDJ:2=Y6NS#GQ"<8W^VH[W;2M=._] P]>ZN?Z"G_ 1&BCA_X),?L!PPJD<4
M7[//A%(TC&V-(UFO J(O*]JA0O0=.*_RH?B[;O<_$OXX6]$!Y_C%\=(4+D M*\OQ4\81+N8@A><$L5=1R=KX*U_K^?L.?LW7'[7[(O[//[+UUXJC\<7?P/^ M&N@>!+OQ=#IK:1!K]SIID-S?
V^FR75Y+9P233.L$,MS-*(E1!7,C$#^.CQ=_ MP:+?M/\ B7QMXZ\4VO[8_P "+*T\6>._'7BZTLY_AQ\0+B>RM?%_C'6?$T-C M,XU9(3):P:G%:R?9TC@,EN"BO_K6_->!N(LFRK..
(Z^88SV.'QE:G+#25*2C M7IO$9E)64*[VO^"/M/\ 9Z_X M.EO^"??PD^ /P-^%/B'X9_M37FO_ S^#_PT\ :Y=:7\?!MSI5UK/@WP?I' MAW5+C3+B3X@P2SV$M_IMPUG-+;6\DMOYV_X-
OVI8+O3[EOVS_@(PL]3TV_; M9\,_B"DCQV-_;WH!)([;3AK*W4K2,D*O_ #X?\&L_PKE\??\ !3^?QM+HMEJVE?!+]GSXA^+Y M=0O)H8IO#NM>*]3T+P-H.IV%MYB?;+R\BU#6=/E2%2;2%IG;]VX8?
U ?\%K? M^"0'Q]_X*CZ5^R[X9^&'QF^$'PK\/_L_6_C"\U>Y\>^&O&6M:QX@\1^)M)T' M0$_LS_A';J&VM-&MM.TB69TNWDNFO)H]@$:LQQO^"'__ 1)\=_\$K_"[17 MQ%^+_P 5OAS\7O&'Q:\+?#
[P5X*U+X>:-+XJT"'PQX6\ZGX@UKQ?IVM6?B6> MYCOY==UB3P?YTZDJ\)24?9TTG_'F^6[^2>Q^H MO_I23]D+0_VY/V)?V@OV:-3@@;5?'_@2[N_ 5_*%\S0OBAX5*>)OAUK]LYBN
M3#+I_BS2],>9TC=Y+-[BW4J)2U?Y#^HZ1XAT34J2\.:QH6H6OB_1=7O?"VI^ M&A:R'5(O%VFZE-H5WX=CLXB\QU)_$,#:1!%&DLLEV%5(IS+"#_MA2AF6(J0K M;0Z\# V,C@8*D<+\H.,C+;=N(?
A1?W7B'4 'U]\>-!TV%;JS7PQJ'@]\#W'@;6OB=IFE_$/N]GN?&* MWL.IS:E;6FA0_P"BSIEP#Q9#(:6<4<7*HZ%3"3S#!$K.^/? M$>CZ=9:==%!!JL-&UZ!]3LXWWKJKLB14$D1?\ T0,,4D).
<*#GH=Q4L#GD M\$#YNIPHZ*!7_?_7#_P""./Q5_P"'K,[.&H_"OXT?#[X37_P-/Q-L-9A M^('ASQ%KMEKMEX[7PLT4NEOX;N+>YM+K3[GPR4DCN#]GFM[H,,20JM>9PCG] M+!\6X?-H6T?
EQ27VI2W**LEQ*3^A7_!Q@2O_!&O]L@[M@#_9OP>YQD 'X^?##CGM@XY]<\#IXU_P0^_X(?M ?\ !*KQ5^T7?_%3]H;P M+\5_!_QMT/X<6VD^$/A]I?C?0=*T?Q5X-O\ Q,+_ ,5:IIGB2_N-,N-
5U/0M M8TS0UU*UA&H-8:3;V<\GV6"'.OTB_P"'GG['OBC]OG]AGXY?LG^"O&>@?#SQ M-\5K7P-;:=XO\4Z9J&M:%I#>$OB1X3\<7,E[IVES07]S]LM?#T]E#Y,JE+JY
MBFDS&C@YYIC\OGQM4S+"XF%3+ZF<9?BWBG2K*$(N6&JUYNC)>VY/:4JDY4TK MRLTDI-#46J2C;WN3EU[V:_6Q_FT_\$46/_#VW]@,#(7_(7Q.>V6!\!>.<-U M("
[3MZ]3P#7^LI!U;_=7T[M(>U?QH_L%_P#!L7^T1^R#^VA^S?\ M1>*/VJ_M@WXT\._P"(;>-=8\)Z%X!\::9K&NVK>&M=T*2TTR]U'4[G3[2[9M727SKB
M$J(HG165B,_V7V_^]0\9(R3W(YQDGG/XZ3/UZ7B]F^6YSG&&Q&5XF&*H4\O] ME5G"->'[WZS7DER5X0Y8\KNN6ZLXZW;2C#PG"#4TDW+IZ?GH?SL_\'3./^'1 MOQ
X)S\=/V=.1U&/B=I)!XY.,8QW!QQUK^77_@UO.[_@K/HP*Y'_S1\<.H MXR;KP(#DC!'4J/O_ 'F(/S5_;S_P5_8+\9?\%(_V+?$?[+O@/X@^&?ACXBU MSXA?#'QG!XL\7:/JFNZ+;6W@+Q7:>
(;RSDT_1BWO'N+Z"W:"VD#F*.4@R!1 MB1/R'_X)%_\!O?\+-$UMX[QI)X>>SU!=0UG4+JR%E8?V-,D\!3S)

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[Member] Disposal Group Classification [Axis] Discontinued Operations, Disposed of by Sale [Member] Timing of Transfer of Good or Service [Axis] Transferred over Time [Member] Transferred at Point in Time [Member] Antidilutive Securities [Axis] Share-Based Payment Arrangement, Option [Member] Warrant [Member] Segments [Axis] Security [Member] Industrial Services [Member] Corporate Segment [Member] Fair Value Hierarchy and NAV [Axis] Fair Value, Inputs, Level 1 [Member] Investment Type [Axis] Warrant Liabilities [Member] Fair Value, Inputs, Level 2 [Member] Fair Value, Inputs, Level 3 [Member] Class of Warrant or Right [Axis] Prefunded Warrants [Member] Long-Lived Tangible Asset [Axis] Land [Member] Building and Leasehold Improvements [Member] Furniture and Fixtures [Member] Computers and Software [Member] Machinery and Equipment [Member] Statement of Income Location, Balance [Axis] Cost of Revenue and General and Administrative Expense [Member] Asset Purchase Agreement [Member] Griffin Filters LLC [Member] Ducon to Cemtrix Technology [Member] Title and Position [Axis] Chief Financial Officer [Member] Ducon Technologies, Pvt Ltd. [Member] Asset Purchase Agreements [Member] Saagar Govil [Member] Geographical [Axis] Brooklyn [Member] Clovis [Member] Standstill Agreement [Member] Credit Facility [Axis] Fulton Bank One [Member] Fulton Bank Two [Member] Fulton Bank HEISEY One [Member] Fulton Bank HEISEY Two [Member] Notes Payable One [Member] Notes Payable Two [Member] Notes Payable [Member] Term Loan Agreement [Member] PPP Loans [Member] Software License Agreement [Member] HDFC Bank Auto Loan [Member] Debt Instrument [Axis] Subsequent Event Type [Axis] Subsequent Event [Member] Scenario [Axis] Before Reverse Split [Member] One For Ten [Member] One For Twenty [Member] Cover [Abstract] Document Type Amendment Flag Amendment Description Document Registration Statement Document Annual Report Document Quarterly Report Document Transition Report Document Shell Company Report Document Shell Company Event Date Document Period Start Date Document Period End Date Document Fiscal Period Focus Document Fiscal Year Focus Current Fiscal Year End Date Entity File Number Entity Registrant Name Entity Central Index Key Entity Primary SIC Number Entity Tax Identification Number Entity Incorporation, State or Country Code Entity Address, Address Line One Entity Address, Address Line Two Entity Address, Address Line Three Entity Address, City or Town Entity Address, State or Province Entity Address, Country Entity Address, Postal Zip Code Country Region City Area Code Local Phone Number Extension Written Communications Soliciting Material Pre-commencement Tender Offer Pre-commencement Issuer Tender Offer Title of 12(b) Security No Trading Symbol Flag Trading Symbol Security Exchange Name Title of 12(g) Security Security Reporting Obligation Annual Information Form Audited Annual Financial Statements Entity Well-known Seasoned Issuer Entity Voluntary Filers Entity Current Reporting Status Entity Interactive Data Current Entity Filer Category Entity Small Business Entity Emerging Growth Company Elected Not To Use the Extended Transition Period Document Accounting Standard Other Reporting Standard Item Number Entity Shell Company Entity Public Float Entity Bankruptcy Proceedings, Reporting Current Entity Common Stock, Shares Outstanding Documents Incorporated by Reference [Text Block] Statement [Table] Statement [Line Items] Assets Current assets Cash and cash equivalents Restricted cash Trade receivables, net Inventory, net Contract assets, net Prepaid expenses and other current assets Total current assets Property and equipment, net Right-of-use operating lease assets Royalties receivable, net - related party Note receivable, net - related party Goodwill Other Total Assets Liabilities & Stockholders' Equity Current liabilities Accounts payable Sales tax payable Revolving line of credit Current maturities of long-term liabilities Operating lease liabilities - short-term Deposits from customers Accrued expenses Contract liabilities Deferred revenue Accrued income taxes Total current liabilities Long-term liabilities Long-term debt Long-term operating lease liabilities Other long-term liabilities Deferred Revenue - long-term Warrant liabilities Total long-term liabilities Total liabilities Commitments and contingencies Stockholders' equity Preferred stock value Common stock, $0.001 par value, 50,000,000 shares authorized,16,352,270 shares issued and outstanding at June 30, 2024 and 1,045,783 shares issued and outstanding at September 30, 2023 Additional paid-in capital Accumulated deficit Treasury stock, 64,100 shares of Series 1 Preferred Stock at June 30, 2024, and September 30, 2023 Accumulated other comprehensive income Total Cemtrex stockholders' equity Non-controlling interest Total liabilities and stockholders' equity Preferred stock, par value Preferred stock, shares authorized Preferred stock, shares issued Preferred stock, shares outstanding Preferred stock, liquidation value per share Common stock, par value Common stock, shares authorized Common stock, shares issued Common stock, shares outstanding Treasury stock, preferred shares Income Statement [Abstract] Revenues Cost of revenues Gross profit Operating expenses General and administrative Research and development Total operating expenses Operating (loss)/income Other (expense)/income Other (expense)/income, net Interest expense Loss on excess fair value of warrants Changes in fair value of warrant liability Total other expense, net Net loss before income taxes Income tax expense Loss from Continuing operations (Loss)/income from discontinued operations, net of tax Net loss Less loss in noncontrolling interest Net loss attributable to Cemtrex, Inc. stockholders (Loss)/income per share - Basic & Diluted (Loss)/income per share - Basic, Continuing Operations (Loss)/income per share - Diluted, Continuing Operations (Loss)/income per share - Basic, Discontinued Operations (Loss)/income per share - Diluted, Discontinued Operations Weighted Average Number of Shares - Basic Weighted Average Number of Shares - Diluted Statement of Comprehensive Income [Abstract] Other comprehensive loss Net loss Foreign currency translation gain/(loss) Comprehensive loss Comprehensive loss attributable to noncontrolling interest Comprehensive loss attributable to Cemtrex, Inc. stockholders Balance Balance, shares Foreign currency translation gain/(loss) Share-based compensation Dividends paid in Series 1 preferred shares Dividends paid in Series 1 preferred shares, shares Income/(loss) attributable to noncontrolling interest Shares issued to pay for services Shares issued to pay for services, shares Net loss Purchase of treasury stock Issuance of common stock Common shares issued underwriter, shares Exercise of prefunded warrants Exercise of prefunded warrants, shares Exercise of Series A warrants Exercise of Series A warrants, shares Cancellation of treasury stock Cancellation of treasury stock, shares Shares issued to pay notes payable Shares issued to pay notes payable, shares Additional rounding shares issued for reverse stock split Additional rounding shares issued for reverse stock split, shares Balance Balance, shares Statement of Cash Flows [Abstract] Cash Flows from Operating Activities Adjustments to reconcile net loss to net cash used by operating activities Depreciation and amortization (Gain)/loss on disposal of property and equipment Noncash lease expense Bad debt expense Share-based compensation Interest expense paid in equity shares Accounts payable paid in equity shares Accrued interest on notes payable Non-cash royalty income Amortization of original issue discounts on notes payable Amortization of loan origination costs Loss on excess fair value of warrants Changes in fair value of warrant liability Changes in operating assets and liabilities net of effects from acquisition of subsidiaries: Trade receivables Trade receivables - related party Inventory Contract assets Prepaid expenses and other current assets Other assets Accounts payable Accounts payable - related party Sales tax payable Operating lease liabilities Deposits from customers Accrued expenses Contract liabilities Deferred revenue Income taxes payable Other liabilities Net cash used by operating activities - continuing operations Net cash provided by operating activities - discontinued operations Net cash used by operating activities Cash Flows from Investing Activities Purchase of property and equipment Proceeds from sale of property and equipment Royalties on related party revenues Investment in MasterpieceVR Net cash used by investing activities Cash Flows from Financing Activities Proceeds on revolving line of credit Payments on revolving line of credit Payments on debt Payments on Paycheck Protection Program Loans Proceeds on bank loans Purchases of treasury stock Proceeds from offerings Expenses on offerings Net cash provided by/(used by) financing activities Effect of currency translation Net increase/(decrease) in cash, cash equivalents, and restricted cash Cash, cash equivalents, and restricted cash at beginning of period Total cash, cash equivalents, and restricted cash Balance Sheet Accounts Included in Cash, Cash Equivalents, and Restricted Cash Cash and cash equivalents Restricted cash Supplemental Disclosure of Cash Flow Information: Cash paid during the period for interest Cash paid during the period for income taxes, net of refunds Supplemental Schedule of Non-Cash Investing and Financing Activities Shares issued to pay notes payable Financing of fixed asset purchase Purchase of property and equipment through vendor financing Investment in right of use asset Organization, Consolidation and Presentation of Financial Statements [Abstract] ORGANIZATION AND PLAN OF OPERATIONS Accounting Policies [Abstract] INTERIM STATEMENT PRESENTATION Discontinued Operations and Disposal Groups [Abstract] DISCONTINUED OPERATIONS Revenue from Contract with Customer [Abstract] REVENUE Earnings Per Share [Abstract] LOSS PER COMMON SHARE Segment Reporting [Abstract] SEGMENT INFORMATION Cash and Cash Equivalents [Abstract] RESTRICTED CASH Fair Value Disclosures [Abstract] FAIR VALUE MEASUREMENTS Receivables [Abstract] TRADE RECEIVABLES, NET Prepaid Expenses And Other Current Assets PREPAID EXPENSES AND OTHER CURRENT ASSETS Inventory Disclosure [Abstract] INVENTORY, NET Property, Plant and Equipment [Abstract] PROPERTY AND EQUIPMENT Goodwill and Intangible Assets Disclosure [Abstract] GOODWILL Deferred Costs, Capitalized, Prepaid, and Other Assets Disclosure [Abstract] OTHER ASSETS Payables and Accruals [Abstract] ACCRUED EXPENSES Deferred Revenue DEFERRED REVENUE Contract Assets And Liabilities CONTRACT ASSETS AND LIABILITIES Related Party Transactions [Abstract] RELATED PARTY TRANSACTIONS Leases LEASES Debt Disclosure [Abstract] LINES OF CREDIT AND LONG-TERM LIABILITIES Equity [Abstract] STOCKHOLDERS' EQUITY Share-Based Payment Arrangement [Abstract] SHARE-BASED COMPENSATION Commitments and Contingencies Disclosure [Abstract] COMMITMENTS AND CONTINGENCIES Subsequent Events [Abstract] SUBSEQUENT EVENTS Basis of Presentation and Use of Estimates Reclassifications Correction of an Immaterial Error in Previously Issued Financial Statements Significant Accounting Policies Warrants Recently Adopted Accounting Pronouncements Recently Issued Accounting Pronouncements Not Yet Effective SCHEDULE OF BUSINESS ACQUISITION OF TANGIBLE AND INTANGIBLE ASSETS AND LIABILITIES SCHEDULE OF PRO FORMA FINANCIAL INFORMATION SCHEDULE OF ERROR CORRECTIONS AND PRIOR PERIOD ADJUSTMENTS SCHEDULE OF EFFECT IMPLEMENTATION ON CONDENSED CONSOLIDATED BALANCE SHEET SCHEDULE OF EXPECTED CREDIT LOSSES ACTIVITY SUMMARY OF LOSS ON SALE INCLUDED IN INCOME/(LOSS) FROM DISCONTINUED OPERATIONS SCHEDULE OF FINANCIAL STATEMENTS INCLUDED WITHIN DISCONTINUED OPERATIONS SCHEDULE OF DISAGGREGATION OF REVENUE RECOGNITION SCHEDULE OF COMPUTATION OF DILUTED NET LOSS PER COMMON SHARE AS ANTI-DILUTIVE EFFECT SCHEDULE OF LOSS PER SHARE BASIC AND DILUTED FOR CONTINUING OPERATIONS SCHEDULE OF SEGMENT INFORMATION SCHEDULE OF THE WARRANT LIABILITIES ACTIVITY SCHEDULE OF THE WARRANT LIABILITIES ACTIVITY SCHEDULE OF TRADE RECEIVABLES, NET SUMMARY OF PREPAID EXPENSES AND OTHER CURRENT ASSETS SCHEDULE OF INVENTORY, NET SUMMARY OF PROPERTY AND EQUIPMENT SCHEDULE OF GOODWILL BY SEGMENT SCHEDULE OF OTHER ASSETS SCHEDULE OF ACCRUED EXPENSES SCHEDULE OF DEFERRED REVENUE SCHEDULE OF CONTRACT ASSETS AND LIABILITIES SUMMARY OF CONTRACT ASSETS AND CONTACT LIABILITIES SCHEDULE OF RECONCILIATION OF UNDISCOUNTED CASH FLOWS TO OPERATING LEASE LIABILITIES SCHEDULE OF LEASE COSTS SCHEDULE OF LINES OF CREDIT AND LIABILITIES SCHEDULE SHARES ISSUABLE UNDER WARRANTS OUTSTANDING SCHEDULE SHARES OF COMMON STOCK AND AUTHORIZED SHARES OF CAPITAL STOCK Restructuring Cost [Table] Restructuring Cost and Reserve [Line Items] Cash Seller's note Financed amount Total consideration transferred Inventory Contract assets Machinery and equipment Contract liabilities Accrued expenses Total consideration transferred Revenues Net loss Collaborative Arrangement and Arrangement Other than Collaborative [Table] Collaborative Arrangement and Arrangement Other than Collaborative [Line Items] Consideration excluding contract assets and liabilities Adjustments for contract assets and liabilities Real estate purchased Manufacturing floor space Proforma adjustments, depreciation expense from acquired fixed assets Proforma adjustments, interest expense on debt used in acquisition Proforma adjustments, income tax expenses Mortgage acquired value Mortgage interest rate Mortgage maturity date Share price Number of shares brought back Underwritting public offering description Stock option granted Percentage for number of common stock and pre-funded warrants sold in offering Warrants sold Percentage for warrants sold in offering Number of shares sold Common shares issuable Warrants exercised Gross proceeds sale of units Underwriting discounts and other issuance expenses Fair value Dividend rate Term Strike price Issuance of warrants Gross proceeds received Loss on excess fair value Net loss Loss from continuing operations Debt obligations Working capital Negative operating cash flows Continuing Operations Loss per share - Basic Continuing Operations Loss per share - Diluted Trade receivables, net Financing Receivable, Past Due [Table] Financing Receivable, Past Due [Line Items] Disposal Groups, Including Discontinued Operations [Table] Income Statement, Balance Sheet and Additional Disclosures by Disposal Groups, Including Discontinued Operations [Line Items] Purchase Price Less cash and cash equivalents transferred Less liabilities assumed Net purchase price Assets Sold Accounts receivable, net Inventory, net Prepaid expenses and other assets Property and equipment, net Goodwill Total Assets Sold Liabilities Transferred Accounts payable Short-term liabilities Long-term liabilities Total Liabilities Transferred Net assets sold Pretax loss on sale of Cemtrex Advanced Technologies, Inc, and Cemtrex XR, Inc.Companies Total net sales Cost of sales Operating, selling, general and administrative expenses Other (income)/expenses Income (loss) from

discontinued operations Amortization of discounted royalties Loss on sale of discontinued operations Adjustment of benefit obligation Income tax provision Discontinued operations, net of tax Gain contingency on royalty Increase in royalty payment Royalties paid Discontinued operations funds received Discontinued operations consulting fees Loss on discontinued operations Disaggregation of Revenue [Table] Disaggregation of Revenue [Line Items] Revenue performance obligation percentage Antidilutive Security, Excluded EPS Calculation [Table] Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items] Anti-dilutive shares Loss from Continuing operations Less (loss)/gain in noncontrolling interest Preferred stock dividends Net loss applicable to common shareholders Loss per share - Basic - Continuing Operations Loss per share - Diluted - Continuing Operations Schedule of Segment Reporting Information, by Segment [Table] Segment Reporting Information [Line Items] Gross profit Selling, general, and administrative Depreciation and amortization Operating (loss)/income Other income/(expense) Number of reportable segments Restricted cash Restricted cash escrow Fair Value, Recurring and Nonrecurring [Table] Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items] Fair value liabilities Warrant Liabilities at September 30, 2023 Warrants Issued Warrants Exercised Fair market revaluation Warrant Liabilities at June 30, 2024 Trade receivables Allowance for credit losses Accounts receivables, net, total Summary Of Prepaid Expenses And Other Current Assets Prepaid expenses Prepaid inventory Deferred costs Short-term investments Loan origination costs Prepaid income taxes VAT and GST tax receivable Prepaid expenses and other current assets total Raw materials Work in progress Finished goods Inventory, net Allowance for obsolete inventories Property, Plant and Equipment [Table] Property, Plant and Equipment [Line Items] Property and equipment, gross Less: Accumulated depreciation Property and equipment, net Impaired Assets to be Disposed of by Method Other than Sale [Table] Impaired Assets to be Disposed of by Method Other than Sale [Line Items] Depreciation expense Intangible Asset, Indefinite-Lived [Table] Indefinite-Lived Intangible Assets [Line Items] Goodwill, Balance beginning Purchase price allocation adjustment Goodwill, Balance ending Accumulated impairment losses Rental deposits Investment in Masterpiece VR Other deposits Demonstration equipment supplied to resellers Other assets total Investment Accrued expenses Accrued payable on inventory in transit Accrued payroll Accrued warranty Accrued expenses total Schedule Of Deferred Revenue Deferred revenue at beginning of period Deferred software revenues, Additions Deferred revenues revenues, Recognized Deferred revenue at end of period Less: current portion Long-term deferred revenue at end of period Deferred revenue reconized Schedule Of Contract Assets And Liabilities Costs incurred on uncompleted contracts Estimated gross profit Costs incurred on uncompleted contracts Applicable billings to date Net (billings in excess of costs)/earnings in excess of billings, Ending balance Summary Of Contract Assets And Contact Liabilities Contract asset, beginning balance Changes in revenue billed, contract price or cost estimates Contract asset, net, ending balance Contract liability, beginning balance Changes in revenue billed, contract price or cost estimates Contract liability, ending balance Net billings in excess of costs, beginning balance Changes in revenue billed, contract price or cost estimates Net billings in excess of costs, ending balance Revenue recognized Related Party Transaction [Table] Related Party Transaction [Line Items] Total consideration Related party transaction, description Due to related parties, current Related party, Interest rate Debt instrument maturity date Principl amount Accrued interest Due from related parties, current Allowance for expected credit loss Purchases from related party Cash from related party Royalty percentage Trade receivables wrote off Trade payables wrote off Trade receivables Costs to related party Royalty Accounts payable Royalties receivable Trade receivable, related party Allowance for expected credit losses Schedule Of Reconciliation Of Undiscounted Cash Flows To Operating Lease Liabilities 2024 2025 2026 2027 2028 Undiscounted lease payments Amount representing interest Discounted lease payments Less short-term operating lease liabilities Long-term operating lease liabilities Schedule Of Lease Costs Operating lease costs Short-term lease costs Total lease cost Weighted average remaining lease term Weighted average discount rate Area of Land Payments for rent Operating Lease, Expense Line of Credit Facility [Table] Line of Credit Facility [Line Items] Maturity date Total debt Current maturities Long-term debt Loans payable to bank Interest rate basis spread Interest rate Payment description Notes payable Notes payable - discount Notes payable - legal fees Proceeds from notes payable Notes payable - Unamortized discount Common stock, shares Common stock, value Loans payable Notes payable Monthly payments Revolving line of credit Debt term Revolving lline of credit Loan origination costs Percentage for sale of equity Maturity date description Secured Debt Repayments of lline of credit Share-Based Compensation Arrangement by Share-Based Payment Award Weighted Average Exercise Price outstanding hare-Based Compensation Arrangement by Share-Based Payment Award Weighted Average Exercise Price outstanding Number of Warrants, Exercised Weighted Average Exercise Price hare-Based Compensation Arrangement by Share-Based Payment Award, Non-Option Equity Instruments, Forfeitured hare-Based Compensation Arrangement by Share-Based Payment Award, Non-Option Equity Instruments, cancelled Share-Based Compensation Arrangement by Share-Based Payment Award, Non-Option Equity Instruments, Outstanding, Number Weighted Average Exercise Price outstanding Weighted Average Remaining Contractual Term Outstanding Number of Warrants outstanding, Exercisable Weighted Average Exercise Price outstanding, Exercisable Weighted Average Remaining Exercisable Contractual Term outstanding, ending balance Stock, Class of Stock [Table] Class of Stock [Line Items] Preferred stock dividends shares Share repurchase program Treasury stock purchase Common stock shares, issued for service Common stock value, issued for service Common stock issued for exercise Stock issuance description Proceeds from common stock Payments for underwriting expense Five years Share-based compensation expense Unrecognized compensation cost Subsequent Event [Table] Subsequent Event [Line Items] Common Stock, Shares Authorized Preferred Stock Authorized Common Stock Issued Common Stock Outstanding Common Stock Underlying Options and Warrants Common Stock Available for Grant under 2020 Equity Compensation Plan Stockholders equity note reverse stock split Common stock issuable Number of shares for service Deposits from customers. Series 1 Preferred Stock [Member] Income tax expense benefit on operating activity. Interest expense paid in equity shares. Accounts payable paid in equity shares. Accrued interest on notes payable. Amortization of loan origination costs. Increase decrease in accounts payable related party. Increase decrease in sales tax payable. Increase (decrease) in deposits from customers. Proceeds from paycheck protection program loans. Payment for purchases of treasury stock. Financing of fixed asset purchase. Investment in right of use asset. Purchase of property and equipment through vendor financing. Loss on excess fair value of warrants. Proceeds from offerings. Expenses on offerings. Heisey Mechanical Ltd [Member] Business combination recognized identifiable assets acquired and liabilities assumed accrued expenses. Business acquisitions pro forma depreciation. Income tax expenses. Business acquisitions pro forma interest expense. Fulton Bank [Member] Underwriting Agreement [Member] Percentage for number of common stock and prefunded warrants sold in offering. Series A Warrant [Member] Series B Warrant [Member] Percentage for warrants sold in offering. Prefunded Units [Member] Prefunded Warrant [Member] Stock issued during period value exercise of prefunded warrants. Stock issued during period value exercise of series warrants. Stock issued during period shares exercise of prefunded warrants. Stock issued during period shares exercise of series warrants. Series A Warrants [Member] Series B Warrants [Member] Loss on exercise fair value issuance. Royalties on related party revenues. Working capital. Percentage for sale of equity. Basis of Presentation and Use of Estimates [Policy Text Block] Significant Accounting Policies [Policy Text Block] Warrants [Policy Text Block] Accounts Receivable Portfolio Segment [Member] Recently Issued Accounting Pronouncements Not Yet Effective [Policy Text Block] Cemtrex XR Inc [Member] Gain contingency on royalty. Smart Desk [Member] Safe Agreement [Member] Disposal group including discontinued operation cash and cash equivalents transferred. Disposal group including discontinued operation consideration1. Net assets of disposal group including discontinued operations. Vicon Industries, Inc. [Member] Disposal group including discontinued operation other income expense. Income (loss) from discontinued operations. Revenue performance obligation percentage. Warrants issued in conjunction with common stock issuance. Security [Member] Industrial Services [Member] Warrant Liabilities [Member] Schedule Of Warrant Liabilities [Table Text Block] Prefunded Warrants [Member] Warrants issued Warrants exercised Fair market revaluation Prepaid Expenses and Other Current Assets [Text Block] Prepaid inventory. Prepaid loan origination costs. Rent security deposits. Other deposits. Demonstration equipment supplied to reseller. Accrued payable on inventory in transit. The entire disclosure for deferred revenues at the end of the reporting period, and description and amounts of significant changes that occurred during the reporting period. Deferred revenue is a liability as of the balance sheet date related to a revenue producing activity for which revenue has not yet been recognized. Generally, an entity records deferred revenue when it receives consideration from a customer before achieving certain criteria that must be met for revenue to be recognized in conformity with GAAP. Schedule of Deferred Revenue [Table Text block] Deferred revenue revenue recognized. Contract Assets and Liabilities [Text Block] Costs in excess of billings on uncompleted contracts. Estimated gross profit. Costs incurred on uncompleted contracts estimated net. Applicable billings to date. Contract with customer asset and liability. Griffin Filters LLC [Member] Asset Purchase Agreement [Member] Ducon to Cemtrix Technology [Member] Ducon Technologies, Pvt Ltd. [Member] Asset Purchase Agreements [Member] Saagar Govil [Member] Royalty percentage Allowance for doubtful accounts payables write offs. Brooklyn [Member] Clovis [Member] Operating leases amount representing interest. Standstill Agreement [Member] Fulton Bank One [Member] Fulton Bank Two [Member] Fulton Bank HEISEY One [Member] Fulton Bank HEISEY Two [Member] Notes Payable One [Member] Notes Payable Two [Member] Notes Payable [Member] Term Loan Agreement [Member] PPP Loans [Member] Software License Agreement [Member] HDFC Bank Auto Loan [Member] Share based compensation arrangement by share based payment award non option equity instruments outstanding weighted average exercise price. Sharebased compensation arrangement by sharebased payment award non option equity instruments granted weighted average exercise price Share based compensation arrangement by sharebased payment award non option equity instruments exercised weighted average exercise price Share based compensation arrangement by sharebased payment award non option equity instruments cancelled Share based compensation arrangement by sharebased payment award non option equity instruments exercisable number. Share based compensation arrangement by sharbased payment award non option equity instruments exercisable weighted average exercise price Share based compensation arrangement by sharebased payment award nonoption equity instruments outstanding weighted average remaining contractual term. Share based compensation arrangement by share based payment award non-option equity instruments exercisable aggregate intrinsic value. One For Ten [Member] One For Twenty [Member] Common Stock Underlying Options and Warrants Before Reverse Split [Member] Schedule Shares Of Common Stock And Authorized Shares Of Capital Stock [Table Text Block] Longterm operating lease liabilities Treasury stock shares cancelled. Business combination consideration transferred excluding contract assets and liabilities. Class of warrant or right exercised. Schedule Of Disposal Groups Including Discontinued Operations Income [Table Text Block] Disposal group including discontinued operation liabilities assumed. Prepaid value added tax and goods and services tax receivable. Building and Leasehold Improvements [Member] Computers and Software [Member] Cost of Revenue and General and Administrative Expense [Member] Additional rounding shares issued for reverse stock split. Share based compensation arrangement by share based payment award non-option equity instruments outstanding aggregate exercised intrinsic value. Share based compensation arrangement by share based payment award non-option equity instruments outstanding aggregate intrinsic value. Share based compensation arrangement by sharebased payment award nonoption equity instruments exercisable weighted average remaining contractual term. Stock issued during period shares exercise of warrants. Strike price. Gross proceeds from issuance of warrants. Common stock available for grant under equity compensation plan. Share based compensation arrangement by share based payment award non-option equity instruments outstanding aggregate granted intrinsic value. Royalties on related party revenues. Summary of Contract With Customer Asset and Liability [Table Text Block] Assets, Current Assets [Default Label] Liabilities, Current Liabilities, Noncurrent Liabilities Treasury Stock, Value Equity, Attributable to Parent Liabilities and Equity Operating Expenses Interest Expense, Nonoperating Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest Income Tax Expense (Benefit) Net Income (Loss) Attributable to Parent Comprehensive Income (Loss), Net of Tax, Including Portion Attributable to Noncontrolling Interest Comprehensive Income (Loss), Net of Tax, Attributable to Parent Shares, Outstanding Other Comprehensive Income (Loss), Foreign Currency Transaction and Translation Adjustment, Net of Tax Other Comprehensive Income (Loss), Tax, Portion Attributable to Noncontrolling Interest Treasury Stock, Value, Acquired, Cost Method Gain (Loss) on Disposition of Property Plant Equipment Share-Based Payment Arrangement, Noncash Expense Royalty Income, Nonoperating Increase (Decrease) in Accounts Receivable Increase (Decrease) in Accounts Receivable, Related Parties Increase (Decrease) in Inventories Increase (Decrease) in Contract with Customer, Asset Increase (Decrease) in Prepaid Expense and Other Assets Increase (Decrease) in Other Operating Assets Increase (Decrease) in Accounts Payable IncreaseDecreaseInSalesTaxPayable IncreaseDecreaseInDepositsFromCustomers Increase (Decrease) in Accrued Liabilities Increase (Decrease) in Contract with Customer, Liability Increase (Decrease) in Deferred Revenue Net Cash Provided by (Used in) Operating Activities, Continuing Operations Payments to Acquire Property, Plant, and Equipment Payments to Acquire Investments Net Cash Provided by (Used in) Investing Activities Repayments of Debt Payment for purchases of treasury stock ExpensesOnOfferings Net Cash Provided by (Used in) Financing Activities Effect of Exchange Rate on Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Including Disposal Group and Discontinued Operations Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Period Increase (Decrease), Excluding Exchange Rate Effect Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Including Disposal Group and Discontinued Operations Stock Issued Schedule Of Warrant Liabilities [Table Text Block] Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Financial Liabilities BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedAccruedExpenses Business Combination, Recognized Identifiable Assets Acquired, Goodwill, and Liabilities Assumed, Net Business Acquisition, Pro Forma Revenue Business Acquisition, Pro Forma Net Income (Loss) Income (Loss) from Continuing Operations, Net of Tax, Attributable to Parent Accounts Receivable, after Allowance for Credit Loss DisposalGroupIncludingDiscontinuedOperationCashAndCashEquivalentsTransferred DisposalGroupIncludingDiscontinuedOperationLiabilitiesAssumed DisposalGroupIncludingDiscontinuedOperationConsideration1 Disposal Group, Including Discontinued Operation, Inventory Disposal Group, Including Discontinued Operation, Property, Plant and Equipment Disposal Group, Including Discontinued Operation, Goodwill Disposal Group, Including Discontinued Operation, Assets Disposal Group, Including Discontinued Operation, Accounts Payable Disposal Group, Including Discontinued Operation, Liabilities, Noncurrent Disposal Group, Including Discontinued Operation, Liabilities NetAssetsOfDisposalGroupIncludingDiscontinuedOperations Net Income (Loss) from Continuing Operations Available to Common Shareholders, Basic Depreciation, Depletion and Amortization, Nonproduction Restricted Cash, Current Class of Warrant or Right, Outstanding Prepaid Expense and Other Assets, Current Accumulated Depreciation, Depletion and Amortization, Property, Plant, and Equipment Other Assets Accrued Utilities, Current Deferred Revenue [Default Label] Deferred Income, Revenue Recognized CostsIncurredOnUncompletedContractsEstimatedNet ContractWithCustomerAssetAndLiability Contract with Customer, Asset, after Allowance for Credit Loss Contract with Customer, Liability ChangesInRevenueBilledContractPriceOrCostEstimatesLiability BillingsInExcessOfCosts ChangesInRevenueBilledContractPriceOrCostEstimatesBillingsInExcessOfCosts Accounts Payable Lessee, Operating Lease, Liability, Undiscounted Excess Amount OperatingLeasesAmountRepresentingInterest Operating Lease, Liability LongtermOperatingLeaseLiabilities Lease, Cost Secured Debt, Current Secured Long-Term Debt, Noncurrent Notes Payable to Bank, Current Long-Term Line of Credit Loan Processing Fee Share-Based Compensation Arrangement by Share-Based Payment Award, Non-Option Equity Instruments, Outstanding, Number ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsOutstandingWeightedAverageExercisePrice Share-Based Compensation Arrangement by Share-Based Payment Award, Non-Option Equity Instruments, Exercised EX-101.PRE 11 cetx-20240630_pre.xml XBRL PRESENTATION FILE XML 13 R1.htm IDEA: XBRL DOCUMENT

Cover - shares	9 Months Ended	
	Jun. 30, 2024	Aug. 09, 2024
Cover [Abstract]		
Document Type	10-Q	
Amendment Flag	false	
Document Quarterly Report	true	
Document Transition Report	false	
Document Period End Date	Jun. 30, 2024	
Document Fiscal Period Focus	Q3	

Document Fiscal Year Focus	2024
Current Fiscal Year End Date	--09-30
Entity File Number	001-37464
Entity Registrant Name	CEMTREX, INC.
Entity Central Index Key	0001435064
Entity Tax Identification Number	30-0399914
Entity Incorporation, State or Country Code	DE
Entity Address, Address Line One	135 Fell Ct
Entity Address, City or Town	Hauppauge
Entity Address, State or Province	NY
Entity Address, Postal Zip Code	11788
City Area Code	631
Local Phone Number	756-9116
Title of 12(b) Security	Common Stock
Trading Symbol	CETX
Security Exchange Name	NASDAQ
Entity Current Reporting Status	Yes
Entity Interactive Data Current	Yes
Entity Filer Category	Non-accelerated Filer
Entity Small Business	true
Entity Emerging Growth Company	false
Entity Shell Company	false
Entity Common Stock, Shares Outstanding	17,437,456

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Condensed Consolidated Balance Sheets - USD ($)	Jun. 30, 2024	Sep. 30, 2023
Current assets		
Cash and cash equivalents	$ 6,468,197	$ 5,329,910
Restricted cash	1,152,028	1,019,652
Inventory, net	7,531,955	8,739,219
Contract assets, net	1,115,060	1,739,201
Prepaid expenses and other current assets	1,582,026	2,112,022
Total current assets	26,405,347	29,293,041
Property and equipment, net	8,583,113	9,218,701
Right-of-use operating lease assets	1,936,441	2,287,623
Goodwill	4,238,822	4,381,891
Other	2,210,090	1,836,009
Total Assets	43,827,143	48,453,743
Current liabilities		
Sales tax payable	37,865	35,829
Revolving line of credit	2,730,325	
Current maturities of long-term liabilities	661,271	14,507,711
Operating lease liabilities - short-term	780,423	741,487
Deposits from customers	246,765	57,434
Accrued expenses	2,347,458	2,784,390
Contract liabilities	1,901,606	980,319
Deferred revenue	1,284,688	1,583,406
Accrued income taxes	398,054	388,627
Total current liabilities	14,004,886	27,344,118
Long-term liabilities		
Long-term debt	16,893,184	9,929,348
Long-term operating lease liabilities	1,216,184	1,607,202
Other long-term liabilities	299,988	501,354
Deferred Revenue - long-term	631,581	727,928
Warrant liabilities	10,428,397	
Total long-term liabilities	29,469,334	12,765,832
Total liabilities	43,474,220	40,109,950
Commitments and contingencies		
Stockholders' equity		
Common stock, $0.001 par value, 50,000,000 shares authorized,16,352,270 shares issued and outstanding at June 30, 2024 and 1,045,783 shares issued and outstanding at September 30, 2023	16,353	1,046
Additional paid-in capital	73,002,738	68,881,705
Accumulated deficit	(75,787,626)	(64,125,895)
Treasury stock, 64,100 shares of Series 1 Preferred Stock at June 30, 2024, and September 30, 2023	(148,291)	(148,291)
Accumulated other comprehensive income	2,962,275	3,076,706
Total Cemtrex stockholders' equity	47,956	7,687,614
Non-controlling interest	304,967	656,179
Total liabilities and stockholders' equity	43,827,143	48,453,743
Series 1 Preferred Stock [Member]		
Stockholders' equity		
Preferred stock value	2,457	2,293
Series C Preferred Stock [Member]		
Stockholders' equity		
Preferred stock value	50	50
Nonrelated Party [Member]		
Current assets		
Trade receivables, net	7,800,883	9,209,695
Current liabilities		
Accounts payable	3,612,634	6,196,406
Related Party [Member]		
Current assets		
Trade receivables, net	755,198	1,143,342
Royalties receivable, net - related party	453,330	674,893
Note receivable, net - related party		761,585
Current liabilities		
Accounts payable	$ 3,797	$ 68,509

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Condensed Consolidated Balance Sheets (Parenthetical) - $ / shares	Jun. 30, 2024	Sep. 30, 2023
Preferred stock, par value	$ 0.001	$ 0.001
Preferred stock, shares authorized	10,000,000	10,000,000
Common stock, par value	$ 0.001	$ 0.001
Common stock, shares authorized	50,000,000	50,000,000
Common stock, shares issued	16,352,270	1,045,783
Common stock, shares outstanding	16,352,270	1,045,783
Series 1 Preferred Stock [Member]		

Preferred stock, shares authorized	3,000,000	3,000,000
Preferred stock, shares issued	2,456,827	2,293,016
Preferred stock, shares outstanding	2,392,727	2,228,916
Preferred stock, liquidation value per share	$ 10	$ 10
Treasury stock, preferred shares	64,100	64,100
Series C Preferred Stock [Member]		
Preferred stock, shares authorized	100,000	100,000
Preferred stock, shares issued	50,000	50,000
Preferred stock, shares outstanding	50,000	50,000

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Condensed Consolidated Statements of Operations (Unaudited) - USD ($)	3 Months Ended		9 Months Ended	
	Jun. 30, 2024	Jun. 30, 2023	Jun. 30, 2024	Jun. 30, 2023
Income Statement [Abstract]				
Revenues	$ 14,686,398	$ 14,730,140	$ 48,724,159	$ 42,773,779
Cost of revenues	8,809,251	8,249,497	28,825,197	23,914,249
Gross profit	5,877,147	6,480,643	19,898,962	18,859,530
Operating expenses				
General and administrative	8,192,180	5,376,960	22,184,303	16,456,602
Research and development	864,483	1,049,909	2,664,688	3,895,717
Total operating expenses	9,056,663	6,426,869	24,848,991	20,352,319
Operating (loss)/income	(3,179,516)	53,774	(4,950,029)	(1,492,789)
Other (expense)/income				
Other (expense)/income, net	(933,539)	34,652	(710,363)	394,073
Interest expense	(521,316)	(1,254,185)	(1,697,803)	(3,717,557)
Loss on excess fair value of warrants	(7,255,528)		(7,255,528)	
Changes in fair value of warrant liability	2,807,890		2,807,890	
Total other expense, net	(5,902,493)	(1,219,533)	(6,855,804)	(3,323,484)
Net loss before income taxes	(9,082,009)	(1,165,759)	(11,805,833)	(4,816,273)
Income tax expense	(67,294)	(19,641)	(238,049)	(19,641)
Loss from Continuing operations	(9,149,303)	(1,185,400)	(12,043,882)	(4,835,914)
(Loss)/income from discontinued operations, net of tax	9,984	13,281	30,939	(3,212,108)
Net loss	(9,139,319)	(1,172,119)	(12,012,943)	(8,048,022)
Less loss in noncontrolling interest	(158,293)	(25,595)	(351,212)	(29,493)
Net loss attributable to Cemtrex, Inc. stockholders	$ (8,981,026)	$ (1,146,524)	$ (11,661,731)	$ (8,018,529)
(Loss)/income per share - Basic & Diluted				
(Loss)/income per share - Basic, Continuing Operations	$ (0.29)	$ (1.36)	$ (1.06)	$ (5.90)
(Loss)/income per share - Diluted, Continuing Operations	(0.29)	(1.36)	(1.06)	(5.90)
(Loss)/income per share - Basic, Discontinued Operations	0.00	0.01	0.00	(3.89)
(Loss)/income per share - Diluted, Discontinued Operations	$ 0.00	$ 0.01	$ 0.00	$ (3.89)
Weighted Average Number of Shares - Basic	31,346,628	897,897	11,044,569	824,689
Weighted Average Number of Shares - Diluted	31,346,628	897,897	11,044,569	824,689

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Condensed Consolidated Statements of Comprehensive Loss (Unaudited) - USD ($)	3 Months Ended		9 Months Ended	
	Jun. 30, 2024	Jun. 30, 2023	Jun. 30, 2024	Jun. 30, 2023
Other comprehensive loss				
Net loss	$ (9,139,319)	$ (1,172,119)	$ (12,012,943)	$ (8,048,022)
Foreign currency translation gain/(loss)	188,491	22,470	(114,431)	(71,179)
Comprehensive loss	(8,950,828)	(1,149,649)	(12,127,374)	(8,119,201)
Comprehensive loss attributable to noncontrolling interest	158,293	25,595	351,212	29,493
Comprehensive loss attributable to Cemtrex, Inc. stockholders	$ (9,109,121)	$ (1,175,244)	$ (12,478,586)	$ (8,148,694)

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Condensed Consolidated Statement of Stockholders' Equity (Unaudited) - USD ($)	Preferred Stock [Member] Series 1 Preferred Stock [Member]	Preferred Stock [Member] Series C Preferred Stock [Member]	Common Stock [Member]	Additional Paid-in Capital [Member]	Retained Earnings [Member]	Treasury Stock, Preferred [Member]	AOCI Attributable to Parent [Member]	Total	Noncontrolling Interest [Member]
Balance at Sep. 30, 2022	$ 2,079	$ 50	$ 755	$ 66,641,698	$ (54,929,020)	$ (148,291)	$ 2,377,525	$ 13,944,796	$ 692,742
Balance, shares at Sep. 30, 2022	2,079,122	50,000	754,711						
Foreign currency translation gain/(loss)							223,569	223,569	
Share-based compensation				39,842				39,842	
Dividends paid in Series 1 preferred shares	$ 104			(104)					
Dividends paid in Series 1 preferred shares, shares	104,341								
Income/(loss) attributable to noncontrolling interest									(59,163)
Net loss					(6,277,211)			(6,277,211)	
Shares issued to pay notes payable			$ 39	232,106				232,145	
Shares issued to pay notes payable, shares			39,016						
Balance at Dec. 31, 2022	$ 2,183	$ 50	$ 794	66,913,542	(61,206,231)	(148,291)	2,601,094	8,163,141	633,579
Balance, shares at Dec. 31, 2022	2,183,463	50,000	793,727						
Balance at Sep. 30, 2022	$ 2,079	$ 50	$ 755	66,641,698	(54,929,020)	(148,291)	2,377,525	13,944,796	692,742
Balance, shares at Sep. 30, 2022	2,079,122	50,000	754,711						
Net loss								(8,018,529)	
Balance at Jun. 30, 2023	$ 2,293	$ 50	$ 958	68,302,617	(62,947,549)	(148,291)	2,306,346	7,516,424	663,249
Balance, shares at Jun. 30, 2023	2,293,016	50,000	957,760						
Balance at Sep. 30, 2022	$ 2,079	$ 50	$ 755	66,641,698	(54,929,020)	(148,291)	2,377,525	13,944,796	692,742
Balance, shares at Sep. 30, 2022	2,079,122	50,000	754,711						
Net loss								(9,196,875)	
Balance at Sep. 30, 2023	$ 2,293	$ 50	$ 1,046	68,881,705	(64,125,895)	(148,291)	3,076,706	7,687,614	656,179
Balance, shares at Sep. 30, 2023	2,293,016	50,000	1,045,783						
Balance at Dec. 31, 2022	$ 2,183	$ 50	$ 794	66,913,542	(61,206,231)	(148,291)	2,601,094	8,163,141	633,579
Balance, shares at Dec. 31, 2022	2,183,463	50,000	793,727						
Foreign currency translation gain/(loss)							(317,218)	(317,218)	
Share-based compensation				26,735				26,735	

Income/(loss) attributable to noncontrolling interest									55,265
Shares issued to pay for services			$ 15	102,485				102,500	
Shares issued to pay for services, shares			15,529						
Net loss					(594,794)			(594,794)	
Additional rounding shares issued for reverse stock split			$ 19	(19)					
Additional rounding shares issued for reverse stock split, shares			19,314						
Balance at Mar. 31, 2023	$ 2,183	$ 50	$ 828	67,042,743	(61,801,025)	(148,291)	2,283,876	7,380,364	688,844
Balance, shares at Mar. 31, 2023	2,183,463	50,000	828,570						
Foreign currency translation gain/(loss)							22,470	22,470	
Share-based compensation				26,736				26,736	
Dividends paid in Series 1 preferred shares	$ 110			(110)					
Dividends paid in Series 1 preferred shares, shares	109,553								
Income/(loss) attributable to noncontrolling interest									(25,595)
Shares issued to pay for services			$ 7	39,365				39,372	
Shares issued to pay for services, shares			6,488						
Net loss					(1,146,524)			(1,146,524)	
Shares issued to pay notes payable			$ 123	1,193,883				1,194,006	
Shares issued to pay notes payable, shares			122,702						
Balance at Jun. 30, 2023	$ 2,293	$ 50	$ 958	68,302,617	(62,947,549)	(148,291)	2,306,346	7,516,424	663,249
Balance, shares at Jun. 30, 2023	2,293,016	50,000	957,760						
Balance at Sep. 30, 2023	$ 2,293	$ 50	$ 1,046	68,881,705	(64,125,895)	(148,291)	3,076,706	7,687,614	656,179
Balance, shares at Sep. 30, 2023	2,293,016	50,000	1,045,783						
Foreign currency translation gain/(loss)							227,764	227,764	
Share-based compensation				7,558				7,558	
Dividends paid in Series 1 preferred shares	$ 115			(115)					
Dividends paid in Series 1 preferred shares, shares	115,037								
Income/(loss) attributable to noncontrolling interest									(96,409)
Shares issued to pay for services			$ 10	39,990				40,000	
Shares issued to pay for services, shares			9,853						
Net loss					(1,207,494)			(1,207,494)	
Balance at Dec. 31, 2023	$ 2,408	$ 50	$ 1,056	68,929,138	(65,333,389)	(148,291)	3,304,470	6,755,442	559,770
Balance, shares at Dec. 31, 2023	2,408,053	50,000	1,055,636						
Balance at Sep. 30, 2023	$ 2,293	$ 50	$ 1,046	68,881,705	(64,125,895)	(148,291)	3,076,706	7,687,614	656,179
Balance, shares at Sep. 30, 2023	2,293,016	50,000	1,045,783						
Shares issued to pay for services								$ 129,000	
Shares issued to pay for services, shares								33,189	
Net loss								$ (11,661,731)	
Balance at Jun. 30, 2024	$ 2,457	$ 50	$ 16,353	73,002,738	(75,787,626)	(148,291)	2,962,275	47,956	304,967
Balance, shares at Jun. 30, 2024	2,456,827	50,000	16,352,270						
Balance at Dec. 31, 2023	$ 2,408	$ 50	$ 1,056	68,929,138	(65,333,389)	(148,291)	3,304,470	6,755,442	559,770
Balance, shares at Dec. 31, 2023	2,408,053	50,000	1,055,636						
Foreign currency translation gain/(loss)							(530,686)	(530,686)	
Share-based compensation				7,558				7,558	
Income/(loss) attributable to noncontrolling interest									(96,510)
Net loss					(1,473,211)			(1,473,211)	
Purchase of treasury stock						(69,705)		(69,705)	
Balance at Mar. 31, 2024	$ 2,408	$ 50	$ 1,056	68,936,696	(66,806,600)	(217,996)	2,773,784	4,689,398	463,260
Balance, shares at Mar. 31, 2024	2,408,053	50,000	1,055,636						
Foreign currency translation gain/(loss)							188,491	188,491	
Share-based compensation				7,559				7,559	
Dividends paid in Series 1 preferred shares	$ 121			(121)					
Dividends paid in Series 1 preferred shares, shares	120,725								
Income/(loss) attributable to noncontrolling interest									(158,293)
Shares issued to pay for services			$ 23	88,977				89,000	
Shares issued to pay for services, shares			23,336						
Net loss					(8,981,026)			(8,981,026)	
Issuance of common stock			$ 555	(555)					
Common shares issued underwriter, shares			554,705						
Exercise of prefunded warrants			$ 11,210	3,179,110				3,190,320	
Exercise of prefunded warrants, shares			11,210,000						
Exercise of Series A warrants			$ 3,509	860,705				864,214	
Exercise of Series A warrants, shares			3,508,593						
Cancellation of treasury stock	$ (72)			(69,633)		69,705			
Cancellation of treasury stock,									

shares	(71,951)								
Balance at Jun. 30, 2024	$ 2,457	$ 50	$ 16,353	$ 73,002,738	$ (75,787,626)	$ (148,291)	$ 2,962,275	$ 47,956	$ 304,967
Balance, shares at Jun. 30, 2024	2,456,827	50,000	16,352,270						

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Condensed Consolidated Statements of Cash Flows (Unaudited) - USD ($)	9 Months Ended	
	Jun. 30, 2024	Jun. 30, 2023
Cash Flows from Operating Activities		
Net loss	$ (12,012,943)	$ (8,048,022)
Adjustments to reconcile net loss to net cash used by operating activities		
Depreciation and amortization	998,641	698,269
(Gain)/loss on disposal of property and equipment	(13,595)	69,611
Noncash lease expense	645,695	614,254
Bad debt expense	1,429,791	(155)
Share-based compensation	22,675	93,313
Interest expense paid in equity shares		276,151
Accounts payable paid in equity shares	129,000	141,872
Accrued interest on notes payable	937,899	1,858,631
Non-cash royalty income	(39,846)	
Amortization of original issue discounts on notes payable		1,200,200
Amortization of loan origination costs	54,400	
Loss on excess fair value of warrants	7,255,528	
Changes in fair value of warrant liability	(2,807,890)	
Changes in operating assets and liabilities net of effects from acquisition of subsidiaries:		
Trade receivables	1,420,733	(2,108,384)
Trade receivables - related party	(136,277)	(578,388)
Inventory	1,350,333	(231,923)
Contract assets	624,141	215,304
Prepaid expenses and other current assets	548,129	(883,018)
Other assets	(274,081)	(246,658)
Accounts payable	(1,588,439)	674,168
Accounts payable - related party	(5,009)	(15,761)
Sales tax payable	2,036	66,121
Operating lease liabilities	(646,595)	(550,019)
Deposits from customers	189,331	(38,863)
Accrued expenses	(496,932)	1,198,788
Contract liabilities	921,287	369,072
Deferred revenue	(395,065)	156,108
Income taxes payable	11,942	(45,773)
Other liabilities	(201,366)	(278,946)
Net cash used by operating activities - continuing operations	(2,076,477)	(5,394,048)
Net cash provided by operating activities - discontinued operations		2,474,863
Net cash used by operating activities	(2,076,477)	(2,919,185)
Cash Flows from Investing Activities		
Purchase of property and equipment	(429,334)	(761,470)
Proceeds from sale of property and equipment	77,110	26,205
Royalties on related party revenues	46,000	
Investment in MasterpieceVR	(100,000)	
Net cash used by investing activities	(406,224)	(735,265)
Cash Flows from Financing Activities		
Proceeds on revolving line of credit	26,682,873	
Payments on revolving line of credit	(24,025,081)	
Payments on debt	(7,818,405)	(1,260,837)
Payments on Paycheck Protection Program Loans	(30,365)	(20,154)
Proceeds on bank loans	28,267	
Purchases of treasury stock	(69,705)	
Proceeds from offerings	10,035,293	
Expenses on offerings	(935,333)	
Net cash provided by/(used by) financing activities	3,867,544	(1,280,991)
Effect of currency translation	(114,180)	(104,123)
Net increase/(decrease) in cash, cash equivalents, and restricted cash	1,384,843	(4,935,441)
Cash, cash equivalents, and restricted cash at beginning of period	6,349,562	11,473,676
Total cash, cash equivalents, and restricted cash	7,620,225	6,434,112
Balance Sheet Accounts Included in Cash, Cash Equivalents, and Restricted Cash		
Cash and cash equivalents	6,468,197	5,628,839
Restricted cash	1,152,028	805,273
Supplemental Disclosure of Cash Flow Information:		
Cash paid during the period for interest	705,504	382,575
Cash paid during the period for income taxes, net of refunds	196,727	45,773
Supplemental Schedule of Non-Cash Investing and Financing Activities		
Shares issued to pay notes payable		1,426,151
Financing of fixed asset purchase	28,331	
Purchase of property and equipment through vendor financing		1,125,000
Investment in right of use asset	$ 294,513	$ 186,397

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ORGANIZATION AND PLAN OF OPERATIONS	9 Months Ended
	Jun. 30, 2024
Organization, Consolidation and Presentation of Financial Statements [Abstract]	
ORGANIZATION AND PLAN OF OPERATIONS	NOTE 1 – ORGANIZATION AND PLAN OF OPERATIONS

Cemtrex was incorporated in 1998 in the state of Delaware and has evolved through strategic acquisitions and internal growth into a leading multi-industry company. Unless the context requires otherwise, all references to "we", "our", "us", "Company", "registrant", "Cemtrex" or "management" refer to Cemtrex, Inc. and its subsidiaries.

The Company's reporting segments consist of Security and Industrial Services. Additionally, the Company's operational structure also reports unallocated corporate expenses.

Security

Cemtrex's Security segment operates under the brand of its majority owned subsidiary, Vicon Industries, Inc. ("Vicon"), which provides end-to-end security solutions to meet the toughest corporate, industrial, and governmental security challenges. Vicon's products include browser-based video monitoring systems and analytics-based recognition systems, cameras, servers, and access control systems for every aspect of security and surveillance in industrial and commercial facilities, federal prisons, hospitals, universities, schools, and federal and state government offices. Vicon provides innovative, mission critical security and video surveillance solutions utilizing Artificial Intelligence (AI) based data algorithms.

Industrial Services

Cemtrex's Industrial Services segment operates under the brand, Advanced Industrial Services ("AIS"), which offers single-source expertise and services for rigging, millwrighting, in plant maintenance, equipment erection, relocation, and disassembly to diversified customers. AIS installs high precision equipment in a wide variety of industrial markets like automotive, printing & graphics,

industrial automation, packaging, and chemicals, among others. AIS is a leading provider of reliability-driven maintenance and contracting solutions for machinery, packaging, printing, chemical, and other manufacturing markets. The focus is on customers seeking to achieve greater asset utilization and reliability to cut costs and increase production from existing assets, including small projects, sustaining capital, turnarounds, maintenance, specialty welding services, and high-quality scaffolding.

Acquisition of Heisey Mechanical

On July 1, 2023, the Company under AIS, completed the acquisition of a leading service contractor and steel fabricator that specializes in industrial and water treatment markets, Heisey Mechanical, Ltd. ("Heisey") based in Columbia, Pennsylvania, for $2,400,000 plus adjustments for the outstanding contract assets and liabilities of $393,291. The real estate of the business was purchased at fair market value on August 30, 2023, for $1,500,000 in a separate transaction.

Heisey provides the water treatment industry with a variety of fabricated vessels and equipment including ASME pressure vessels, heat exchangers, mix tanks, reactors, and other specialized fabricated equipment. Additionally, the contracting team assists with installation and service of fabricated items. The company has over 33,000 square feet of manufacturing floor space in its facility and an experienced staff of fabricators, welders, and field mechanics.

The purchase price allocation presented below compares the preliminary allocation which was developed based on an estimate of fair values of Heisey's identifiable tangible and intangible assets acquired and liabilities assumed as of July 1, 2023, compared to the final allocation.

The consideration transferred allocation of Heisey's tangible and intangible assets and liabilities, are as follows:

	Preliminary	Final
Consideration Transferred:		
Cash	$ 393,291	$ 393,291
Seller's note	240,000	240,000
Financed amount	2,160,000	2,160,000
Total consideration transferred	**$ 2,793,291**	**$ 2,793,291**
Purchase Price Allocation:		
Inventory	300,000	443,069
Contract assets	667,259	667,259
Machinery and equipment	1,625,000	1,625,000
Contract liabilities	(216,469)	(216,469)
Accrued expenses	(57,499)	(57,499)
Goodwill	475,000	331,931
Total consideration transferred	**$ 2,793,291**	**$ 2,793,291**

The pro forma summary below presents the results of operations as if the Heisey acquisition occurred on October 1, 2022. Proforma adjustments for the three months ended June 30, 2023, includes $63,900 of depreciation expense from acquired fixed assets, $31,500 of interest expense on the debt used in the acquisition, and $20,739 of income tax benefit. Proforma adjustments for the nine months ended June 30, 2023, includes $191,700 of depreciation expense from acquired fixed assets, $97,359 of interest expense on the debt used in the acquisition, and $13,694 of income tax expense. The pro forma summary uses estimates and assumptions based on information available at the time. Management believes the estimates and assumptions to be reasonable; however, actual results may have differed significantly from this pro forma financial information. The pro forma information does not reflect any cost savings, operating synergies or revenue enhancements that might have been achieved from combining the operations. The unaudited pro forma summary is provided for illustrative purposes only and does not purport to represent the Company's actual consolidated results of operations had the acquisition been completed as of the date presented, nor should it be considered indicative of the Company's future consolidated results of operations.

	Unaudited	
	for the three months ended June 30, 2023	for the six months ended June 30, 2023
Revenues	$ 17,294,252	$ 49,837,190
Net loss	(1,463,553)	(7,855,584)

On August 30, 2023, the Company acquired a mortgage in the amount of $1,200,000 from Fulton Bank to finance the purchase of the properties formerly owned by Heisey Mechanical Ltd. The mortgage carries interest at the Secured Overnight Financing Rate (SOFR) plus 2.8% and matures on September 30, 2043.

Nasdaq Notices for Listing Deficiencies

On July 29, 2022, the Company received a notification letter from the Listing Qualifications Department of The Nasdaq Stock Market LLC ("Nasdaq") notifying the Company that, because the closing bid price for the Company's Series 1 Preferred Stock listed on Nasdaq was below $1.00 for 30 consecutive trading days, the Company no longer met the minimum bid price requirement for continued listing on The Nasdaq Capital Market under Nasdaq Marketplace Rule 5550(a)(2), requiring a minimum bid price of $1.00 per share (the "Minimum Bid Price Requirement"). On January 26, 2023, the Company received a notification letter from the Listing Qualifications Department of Nasdaq notifying the Company that, it had been granted an additional 180 days or until July 24, 2023, to regain compliance with the Minimum Bid Price Requirement based on the Company meeting the continued listing requirement for market value of publicly held shares and all other applicable requirements for initial listing on the Capital Market with the exception of the bid price requirement, and the Company's written notice of its intention to cure the deficiency during the second compliance period by effecting a reverse stock split, if necessary. On September 8, 2023, the Company received a letter from the Nasdaq Hearings Panel ("Panel") informing the Company that the Panel has granted the Company a temporary exception to regain compliance with The Nasdaq Stock Market LLC's ("Nasdaq" or the "Exchange") Listing Rule 5555(a)(1) (the "Bid Price Rule") by no later than January 19, 2024. The Company has announced a special meeting of Series 1 Preferred Stock shareholders was scheduled for December 26, 2023, to approve the reverse stock split. On December 26, 2023, the meeting was adjourned to December 29, 2023, due to insufficient votes represented by proxy or virtually in person to constitute a quorum for the transaction of business at the Special Meeting. On December 29, 2023, there were still insufficient votes represented by proxy or virtually in person to constitute a quorum thus the resolution did not pass.

On January 5, 2024, and January 12, 2024, the Company bought back an aggregate of 71,951 shares for $69,705 under the Share Repurchase Program approved on August 22, 2023, that allows the Company to repurchase shares of the Series 1 Preferred Stock through various means, including through privately negotiated transactions and through an open market program. On April 8, 2024, these shares were cancelled. The Company's Series 1 Preferred Stock was delisted from the NASDAQ Capital Market on January 22, 2024. The Series 1 Preferred Stock is now quoted on the OTC Markets under the symbol "CETXP". Nasdaq filed a Form 25 on March 21, 2024 and the deregistration of the Company's Series 1 Preferred Stock under Section 12(b) of the Exchange Act became effective for 90 days after filing of the Form 25.

On June 14, 2024, the Company received a notification letter from the Listing Qualifications Department of Nasdaq notifying the Company that, because the closing bid price for the Company's common stock listed on Nasdaq was below $1.00 for 30 consecutive trading days, the Company no longer meets the minimum bid price requirement for continued listing on The Nasdaq Capital Market under Nasdaq Marketplace Rule 5550(a)(2), requiring a minimum bid price of $1.00 per share. The notification letter also disclosed that in the event the Company does not regain compliance with the Minimum Bid Price Requirement by December 11, 2024, the Company may be eligible for additional time. To qualify for additional time, the Company would be required to meet the continued listing requirement for market value of publicly held shares and all other initial listing standards for The Nasdaq Capital Market, with the exception of the bid price requirement, and would need to provide written notice of its intention to cure the deficiency during the second compliance period, by effecting a reverse stock split, if necessary.

May 2024 Equity Financing

On May 1, 2024, the Company entered into an underwriting agreement with Aegis Capital Corp., in connection with a firm commitment underwritten public offering (the "Offering"), providing for the issuance of (i) 554,705 units (the "Common Units"), each consisting of one share of common stock of the Company ("Common Stock"), a warrant to purchase one share of common stock at an exercise price of $0.85 per share, which warrant will expire on the two-and-a-half year anniversary of the original issuance date (the "Series A Warrants"), and a warrant to purchase one share of common stock at an exercise price of $0.85 per share, which warrant will expire on the five-year anniversary of the original issuance date (the "Series B Warrants"); and (ii) 11,210,000 pre-funded units (the "Pre-funded Units"), each consisting of one pre-funded warrant to purchase one share of common stock (the "Pre-funded Warrants"), a Series A Warrant and a Series B Warrant. The purchase price of each Unit was $0.85, and the purchase price of each Pre-Funded Unit was $0.849. The Pre-Funded Warrants are immediately exercisable and may be exercised at any time until all of the Pre-Funded Warrants are exercised in full.

In addition, the Company granted the Underwriter a 45-day option to purchase additional 1,764,705 shares of common stock and/or Pre-Funded Warrants, representing up to 15% of the number of common stock and Pre-Funded Warrants sold in the Offering, and/or additional 1,764,705 Series A Warrants representing up to 15% of the Series A Warrants sold in the Offering, and/or additional 1,764,705 Series B Warrants representing up to 15% of the Series B Warrants sold in the Offering to cover over-allotments, if any. The Offering closed on May 3, 2024. An aggregate of 11,764,705 Units (which includes 554,705 shares of common stock), 11,210,000 Pre-Funded Units (which includes 11,210,000 Pre-Funded Warrants), and a Series A Warrant and a Series B Warrant were sold in the Offering. On May 3, 2024, the Underwriter partially exercised its over-allotment option with respect to 1,764,705 Series A Warrants and 1,764,705 Series B Warrants. The aggregate gross proceeds to the Company were approximately $10,035,293, before deducting underwriting discounts and other issuance expenses of $995,333 recorded under the caption "Other(expense)/income, net" on the Company's Condensed Consolidated Statements of Operations. The underwriting discounts and other issuance expenses were expensed since the Series A, Series B, and Pre-Funded Warrants were each determined to be liabilities and recorded at their fair value.

May 2024 Warrants

The Company evaluated the Series A, Series B, and Prefunded Warrants (collectively, the "Warrants") in accordance with the guidance at ASC 480, Distinguishing Liabilities from Equity and ASC 815-40, Derivatives and Hedging, and determined that the Warrants are precluded from being considered indexed to the entity's own stock, resulting in the Warrants being classified as a liability. The fair value of the Series A Warrants was determined based on the stock price on issuance of $0.277 multiplied by the total number of shares of common stock issuable upon exercise of the Series A alternative cashless exercise. Under the alternative cashless exercise, the Holder is entitled to receive three times the normal number of shares issued in a cashless exercise. The Series A Holder may only execute the alternative cashless exercise after Stockholder Approval (and received June 17, 2024); at the time of issuance, Stockholder Approval was deemed perfunctory and almost certain to occur, and the most likely settlement option would be through the alternative cashless exercise. As such, upon issuance, the total fair value of the Series A Warrants was $11,242,940, which was based on 40,588,230 common shares issuable under the alternative cashless exercise. The measurement of fair value of the Series B Warrants were determined utilizing a Black-Scholes model considering all relevant assumptions current at the date of issuance (i.e., share price of $0.277 , exercise price of $0.85, term of five years, volatility of 132%, risk-free rate of 4.5%, and expected dividend rate of 0%). The grant date fair value of these Series B Warrants was estimated to be $2,942,711 on May 3, 2024, and such warrants were classified as liabilities. Due to the nominal exercise price, the fair value of the Prefunded Warrants was based on the intrinsic value of each Warrant on the grant date. The intrinsic value was calculated based on the May 3, 2024, stock price of $0.277 and the strike price of $0.001, resulting in a total fair value of $3,093,960. The total fair value of the Warrants upon issuance was $17,279,611. Given that the gross proceeds received of $10,024,083 was less than the total fair value of the liability classified Warrants, the Company recorded a loss on excess fair value of $7,255,527 at issuance.

Going Concern Considerations

The accompanying condensed consolidated financial statements of the Company have been prepared assuming the Company will continue as a going concern and in accordance with generally accepted accounting principles in the United States of America. The going concern basis of presentation assumes that the Company will continue in operation one year after the date these financial statements are issued and will be able to realize its assets and discharge its liabilities and commitments in the normal course of business. Pursuant to the requirements of the ASC 205, management must evaluate whether there are conditions or events, considered in the aggregate, which raise substantial doubt about the Company's ability to continue as a going concern for one year from the date these financial statements are issued.

This evaluation does not take into consideration the potential mitigating effect of management's plans that have not been fully implemented or are not within control of the Company as of the date the financial statements are issued. When substantial doubt exists under this methodology, management evaluates whether the mitigating effect of its plans sufficiently alleviates substantial doubt about the Company's ability to continue as a going concern. The mitigating effect of management's plans, however, is only considered if both (1) it is probable that the plans will be effectively implemented within one year after the date that the financial statements are issued, and (2) it is probable that the plans, when implemented, will mitigate the relevant conditions or events that raise substantial doubt about the entity's ability to continue as a going concern within one year after the date that the financial statements are issued.

The Company has incurred substantial losses of $9,196,875 and $13,020,958 for fiscal years 2023 and 2022, respectively, and has losses on continuing operations for the nine months ending June 30, 2024, of $12,043,882 and has current liabilities of $14,004,886 and working capital of $12,400,461 along with negative operating cash flows of $2,076,477 that raise substantial doubt with respect to the Company's ability to continue as a going concern.

The Company's working capital may not be sufficient to cover operating costs which indicates a substantial doubt regarding the Company's ability to continue as a going concern, the Company has historically, from time to time, satisfied and may continue to satisfy certain short-term liabilities through the issuance of common stock, thus reducing our cash requirement to meet our operating needs. The Company has $7,620,225 in cash and cash equivalents and restricted cash as of June 30, 2024. Additionally, the Company has (i) secured a line of credit for its Vicon brand to fund operations, which as of June 30, 2024, has available capacity of $2,269,675, (ii) continually reevaluated its pricing model on our Vicon brand to improve margins on those products, (iii) entered into a Standstill Agreement with Streeterville Capital, LLC ("Streeterville") in which Streeterville agreed not to seek to redeem any portion of its two outstanding notes with the Company for a period of one year expiring on April 30, 2025 in exchange, the Company agreed to pay to Streeterville the greater of $4,000,000 or fifty percent (50%) of the net proceeds the Company receives from the sale of any of its common stock or preferred stock during the Standstill Period. To date, the Company has paid Streeterville $4,588,897 under this agreement.

In the event additional capital is raised through equity offerings and/or debt is satisfied with equity, it may have a dilutive effect on our existing stockholders. While the Company believes these plans if successful, would be sufficient to meet the capital demands of our current operations for at least the next twelve months, there is no guarantee that we will succeed. Overall, there is no guarantee that cash flow from our existing or future operations and any external capital that we may be able to raise will be sufficient to meet our working capital needs. As of June 30, 2024, the Company may not have adequate cash or available liquidity/available capacity on our lines of credit to meet our operational needs.

The condensed consolidated financial statements do not include any adjustments relating to this uncertainty.

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INTERIM STATEMENT PRESENTATION	**9 Months Ended**
	Jun. 30, 2024
Accounting Policies [Abstract]	
INTERIM STATEMENT PRESENTATION	NOTE 2 – INTERIM STATEMENT PRESENTATION

Basis of Presentation and Use of Estimates

The accompanying unaudited condensed consolidated financial information should be read in conjunction with the audited consolidated financial statements and the notes thereto included in the Annual Report on Form 10-K for the year ended September 30, 2023, of Cemtrex, Inc.

The accompanying unaudited condensed consolidated financial statements have been prepared in accordance with accounting principles generally accepted in the Unites States ("U.S. GAAP") for interim financial information and with the instructions to Form 10-Q and Article 10 of Regulation S-X pursuant to the requirements of the U.S. Securities and Exchange Commission ('SEC"). Accordingly, they do not include all of the information and footnotes required by generally accepted accounting principles for complete financial statements. In the opinion of management, all adjustments (consisting of normal recurring adjustments) considered necessary for a fair presentation have been included. The results of operations for the interim periods are not necessarily indicative of the results of operations for the entire year.

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities as of the date of the condensed consolidated financial statements, the disclosure of contingent assets and liabilities in the condensed consolidated financial statements and the accompanying notes, and the reported amounts of revenues, expenses and cash flows during the periods presented. Actual amounts and results could differ from those estimates. The estimates and assumptions the Company makes are based on historical factors, current circumstances and the experience and judgment of the Company's management. The Company evaluates its estimates and assumptions on an ongoing basis.

Reclassifications

Certain prior year amounts have been reclassified for consistency with the current year presentation. These reclassifications had no effect on the reported results of operations. An adjustment has been made to the Condensed Consolidated Balance Sheet for September 30, 2023 and the Condensed Consolidated Statements of Cash Flows for the nine months ended June 30, 2023. The reclassification was to the caption "Short-term investments" which has been reclassified to "Prepaid expenses and other current assets" on the Consolidated Balance Sheet and "Gain/(loss) on marketable securities to "Prepaid expenses and other current assets" on the Condensed Consolidated Statements of Cash Flows.

Correction of an Immaterial Error in Previously Issued Financial Statements

Subsequent to the issuance of our financial statements for the quarter ended June 30, 2023, an immaterial error was identified and has been corrected in our historical information related to the calculation of earnings per share. The original calculation did not take into account the fair value of the Series 1 Preferred Stock dividends declared during the period.

The effects of the correction to the individual effected line items in our Consolidated Statement of Operations are as follows:

	For the three months ended June 30, 2023		
	As previously reported	Corrections	As corrected
Loss per share - Basic & Diluted			
Continuing Operations	$ (1.29)	$ (0.07)	$ (1.36)

	For the six months ended June 30, 2023		
	As previously reported	Corrections	As corrected
Loss per share - Basic & Diluted			
Continuing Operations	$ (5.83)	$ (0.07)	$ (5.90)

Significant Accounting Policies

Note 2 of the Notes to Consolidated Financial Statements, included in the annual report on Form 10-K for the year ended September 30, 2023, includes a summary of the significant accounting policies used in the preparation of the condensed consolidated financial statements.

Warrants

The Company accounts for warrants as either equity-classified or liability-classified instruments based on an assessment of the warrant's specific terms and applicable authoritative guidance in ASC 480 (Topic 480, Distinguishing Liabilities from Equity) and ASC 815 (Topic 815, Derivatives and Hedging). The assessment considers whether the warrants are freestanding financial instruments pursuant to ASC 480, meet the definition of a liability pursuant to ASC 480, and whether the warrants meet all of the requirements for equity classification under ASC 815, including whether the warrants are indexed to our own common shares and whether the warrant holders could potentially require "net cash settlement" in a circumstance outside of our control, among other conditions for equity classification. This assessment, which requires the use of professional judgment, is conducted at the time of warrant issuance and as of each subsequent quarterly period end date while the warrants are outstanding.

For issued or modified warrants that meet all of the criteria for equity classification, the warrants are required to be recorded as a component of additional paid-in capital at the time of issuance. For issued or modified warrants that do not meet all the criteria for equity classification, the warrants are required to be recorded as a liability at their initial fair value on the date of issuance, and each balance sheet date thereafter. Changes in the estimated fair value of the warrants are recognized as a non-cash gain or loss in the Company's condensed consolidated statements of operations.

Recently Adopted Accounting Pronouncements

In June 2016, the FASB issued Accounting Standards Update No. 2016-13, Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments ("Update 2016-13"). Update 2016-13 replaced the incurred loss model with an expected loss model, which is referred to as the current expected credit loss ("CECL") model. The CECL model is applicable to the measurement of credit losses on financial assets measured at amortized cost, including but not limited to trade receivables. For public business entities, the new standard became effective for annual reporting periods beginning after December 15, 2022, including interim periods within that reporting period. On October 1, 2023, the Company implemented this standard and there has been no material change to the condensed consolidated financial statements.

The following table illustrates the effect of implementation of Update 2016-13 on the current expected credit losses for the following line items on the condensed consolidated balance sheet:

Assets:	October 1, 2023 As reported under ASC 326	September 30, 2023 Pre-ASC 326 Adoption	Impact of ASC 326 Adoption
Trade receivables, net	$ 234,924	$ 234,924	$ -
Contract assets, net	$ 8,696	$ -	$ 8,696
Royalties receivable, net - related party	$ 10,000	$ -	$ 10,000
Note receivable, net - related party	$ 44,761	$ 44,761	$ -

The Company estimates credit losses associated with our accounts receivable portfolio segment using an expected credit loss model, which utilizes an aging schedule methodology based on historical information and adjusted for asset-specific considerations, current economic conditions and reasonable and supportable forecasts.

The Company will utilize the Probability-of-default method for financing receivables and loans. Expected credit losses are determined by multiplying the probability of default (i.e., the probability the asset will default within the given time frame) by the loss given default (the percentage of the asset not expected to be collected because of default). The Company considers sources of repayment associated with a financial asset when determining its credit losses, including collection against the collateral and certain embedded credit enhancements, such as guarantees or insurance. The allowance for credit losses was immaterial as of June 30, 2024.

The following table illustrates the current expected credit losses activity for the nine months ended June 30, 2024:

	As of October 1, 2023	For the nine months ended June 30, 2024	As of June 30, 2024
Assets:			
Trade receivables, net	$ 234,924	$ (11,921)	$ 223,003
Trade receivables, net - related party	$ -	$ -	$ -
Contract assets, net	$ 8,696	$ 8,590	$ 17,286
Royalties receivable, net - related party	$ 10,000	$ -	$ 10,000
Note receivable, net - related party	$ 44,761	$ 1,427,403	$ 1,472,164

Recently Issued Accounting Pronouncements Not Yet Effective

On June 30, 2022, the FASB issued ASU 2022-03 Fair Value Measurement (Topic 820): Fair Value Measurement of Equity Securities Subject to Contractual Sale Restrictions ("ASU 2022-03"), which (1) clarifies the guidance in ASC 820 on the fair value measurement of an equity security that is subject to a contractual sale restriction and (2) requires specific disclosures related to such an equity security. Under current guidance, stakeholders have observed diversity in practice related to whether contractual sale restrictions should be considered in the measurement of the fair value of equity securities that are subject to such restrictions. On the basis of interpretations of existing guidance and the current illustrative example in ASC 820-10-55-52 of a restriction on the sale of an equity instrument, some entities use a discount for contractual sale restrictions when measuring fair value, while others view the application of such a discount to be inconsistent with the principles of ASC 820. To reduce the diversity in practice and increase the comparability of reported financial information, ASU 2022-03 clarifies this guidance and amends the illustrative example. ASU No. 2022-03 is effective for fiscal years beginning after December 15, 2023, with early adoption permitted. The Company is currently evaluating the impact of this ASU on the condensed consolidated financial statements.

In November 2023, the FASB issued ASU 2023-07, "Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures" ("ASU 2023-07"), which enhances the disclosures required for

operating segments in the Company's annual and interim consolidated financial statements. ASU 2023-07 is effective for the Company for annual reporting for fiscal 2025 and for interim period reporting beginning in fiscal 2026 on a retrospective basis. Early adoption is permitted. The Company is currently evaluating the impact of our pending adoption of ASU 2023-07 on the condensed consolidated financial statements.

In December 2023, the FASB issued ASU 2023-09, "Income Taxes (Topic 740): Improvements to Income Tax Disclosures," which requires public entities to disclose consistent categories and greater disaggregation of information in the rate reconciliation and for income taxes paid. It also includes certain other amendments to improve the effectiveness of income tax disclosures. The guidance is effective for financial statements issued for annual periods beginning after December 15, 2024, with early adoption permitted. The Company is required to adopt this standard prospectively in fiscal year 2026 for the annual reporting period ending September 30, 2026. The Company is currently in the process of evaluating the impact of adoption on the condensed consolidated financial statements.

The Company does not believe that any other recently issued but not yet effective accounting pronouncements, if adopted, would have a material effect on the accompanying condensed consolidated financial statements.

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DISCONTINUED OPERATIONS

9 Months Ended
Jun. 30, 2024

Discontinued Operations and Disposal Groups [Abstract]

DISCONTINUED OPERATIONS

NOTE 3 – DISCONTINUED OPERATIONS

On November 22, 2022, the Company entered into two Asset Purchase Agreements and one Simple Agreement for Future Equity ("SAFE") with the Company's CEO, Saagar Govil, to secure the sale of the subsidiaries Cemtrex Advanced Technologies, Inc, which include the brand SmartDesk, and Cemtrex XR, Inc., which include the brands Cemtrex XR, Virtual Driver Interactive, Bravo Strong, and good tech (formerly Cemtrex Labs), to Mr. Govil.

Due to the on-going losses and risk associated with the SmartDesk business the Company has valued the royalty and SAFE agreement associated with the SmartDesk sale at $0 and considers such consideration to be a gain contingency.

Based on sales projections for Cemtrex XR, Inc., the Company does not believe that it will exceed the sales levels required to exceed the $820,000 royalties due and has not accounted for any additional royalties at this time. In accordance with *ASC 310 – Receivables*, the Company has discounted the royalties due and has recognized $13,282, and $14,724 during the three-month periods ended June 30, 2024, and 2023, respectively, and $39,845, and $33,875, during the nine-month periods ended June 30, 2024, and 2023, respectively, and will amortize the remaining amount over the period the royalties are due.

The following table summarizes the loss on the sale recorded during the three months ended December 31, 2022, included in Income/(loss) from discontinued operations, net of tax in the accompanying condensed consolidated statement of operations:

Purchase Price	$	745,621
Less cash and cash equivalents transferred		(699,423)
Less liabilities assumed		(10,924)
Net purchase price	$	35,274
Assets Sold		
Accounts receivable, net	$	625,638
Inventory, net		980,730
Prepaid expenses and other assets		502,577
Property and equipment, net		837,808
Goodwill		598,392
		3,545,145
Liabilities Transferred		
Accounts payable		370,774
Short-term liabilities		364,775
Long-term liabilities		318,981
		1,054,530
Net assets sold	$	2,490,615
Pretax loss on sale of Cemtrex Advanced Technologies, Inc, and Cemtrex XR, Inc.	$	(2,455,341)

As of June 30, 2024, and September 30, 2023, there were no assets or liabilities included within discontinued operations on the Company's Condensed Consolidated Balance Sheets.

During the first quarter of fiscal 2023, Vicon completed the closure of its discontinued operating entity Vicon Systems, Ltd. located in Israel. The Company received funds related to benefit obligations of $96,095, which at the time of operational closure were not guaranteed to be retrievable. The Company paid $7,010 in consulting fees for assistance in retrieving these funds. The net amount of $89,085 is recognized on the Company's Condensed Consolidated Statement of Operations as part of the Loss on Discontinued Operations.

Income/(loss)from discontinued operations, net of tax and the loss on sale of discontinued operations, net of tax, of Cemtrex Advanced Technologies, Inc. and Cemtrex XR, Inc., sold during the first quarter of fiscal year 2023, which are presented in total as discontinued operations, net of tax in the Company's Condensed Consolidated Statements of Operations for the three and nine month periods ended June 30, 2024 and 2023, are as follows:

	Three months ended June 30,		Nine months ended June 30,	
	2024	2023	2024	2023
Total net sales	$ -	$ -	$ -	$ 649,061
Cost of sales	-	-	-	228,086
Operating, selling, general and administrative expenses	643	1,443	681	1,297,507
Other (income)/expenses	-	-	-	3,195
Income (loss) from discontinued operations	(643)	(1,443)	(681)	(879,727)
Amortization of discounted royalties	13,282	14,724	39,845	33,875
Loss on sale of discontinued operations	-	-	-	(2,455,341)
Adjustment of benefit obligation	-	-	-	89,085
Income tax provision	2,655	-	8,225	-
Discontinued operations, net of tax	$ 9,984	$ 13,281	$ 30,939	$ (3,212,108)

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REVENUE

9 Months Ended
Jun. 30, 2024

Revenue from Contract with Customer [Abstract]

REVENUE

NOTE 4 – REVENUE

The following table illustrates the approximate disaggregation of the Company's revenue based off timing of revenue recognition for the three and nine months ended June 30, 2024 and 2023:

	For the three months ended		For the nine months ended	
	June 30, 2024	June 30, 2023	June 30, 2024	June 30, 2023
Over time	63%	49%	57%	48%
Point-in-time	37%	51%	43%	52%

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LOSS PER COMMON SHARE

9 Months Ended
Jun. 30, 2024

Earnings Per Share [Abstract]

LOSS PER COMMON SHARE

NOTE 5 – LOSS PER COMMON SHARE

Basic net income (loss) per common share is computed by dividing net income (loss) by the weighted average number of shares of common stock outstanding during the period. Diluted net income per common share is computed by dividing net income by the weighted average number of shares of common stock and potentially dilutive outstanding shares of common stock during the period to reflect the potential dilution that could occur from common shares issuable through contingent share arrangements, stock options and warrants. For the three and nine months ended June 30, 2024, and 2023, the following items were excluded from the computation of diluted net loss per common share as their effect is anti-dilutive:

	For the three months ended June 30,		For the six months ended June 30,	
	2024	2023	2024	2023
Options	28,796	28,796	28,796	28,796
Warrants	13,529,410	-	13,529,410	-

For the three and nine months ended June 30, 2024 and 2023, loss per share basic and diluted for continuing operations are calculated as follows:

	For the three months June 30,		For the nine months June 30,	
	2024	2023	2024	2023
Loss from Continuing operations	$ (9,149,303)	$ (1,185,400)	$ (12,043,882)	$ (4,835,914)
Less (loss)/gain in noncontrolling interest	(158,293)	(25,595)	(351,212)	(29,493)

Preferred stock dividends	52,515	58,720	52,515	58,720
Net loss applicable to common shareholders	(9,043,525)	(1,218,525)	(11,745,185)	(4,865,141)
Weighted Average Number of Shares-Basic & Diluted	31,346,628	897,897	11,044,569	824,689
Loss per share - Basic & Diluted - Continuing Operations	$ (0.29)	$ (1.36)	$ (1.06)	$ (5.90)

In accordance with ASC 260-45-13, the common shares underlying the Series A Warrants under the alternative cashless exercise have been included in the calculation of the weighted average shares.

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SEGMENT INFORMATION

9 Months Ended Jun. 30, 2024

Segment Reporting [Abstract]

SEGMENT INFORMATION

NOTE 6 – SEGMENT INFORMATION

The Company reports and evaluates financial information for two reportable segments: the Security segment and the Industrial Services segment.

The following tables summarize the Company's reportable segment information and unallocated corporate expenses:

	Three months ended June 30, 2024				Three months ended June 30, 2023			
	Reportable Segments				Reportable Segments			
	Security	Industrial Services	Corporate	Consolidated	Security	Industrial Services	Corporate	Consolidated
Revenues	$ 6,193,487	$ 8,492,911	$ -	**$ 14,686,398**	$ 9,015,279	$ 5,714,861	$ -	**$ 14,730,140**
Cost of revenues	2,970,396	5,838,855	-	**8,809,251**	4,610,443	3,639,054	-	**8,249,497**
Gross profit	$ 3,223,091	$ 2,654,056	$ -	**$ 5,877,147**	$ 4,404,836	$ 2,075,807	$ -	**$ 6,480,643**
Operating expenses								
Sales, general, and administrative	4,363,645	1,917,206	1,585,878	**7,866,729**	3,182,509	912,387	1,032,183	**5,127,079**
Depreciation and amortization	96,210	229,241	-	**325,451**	90,630	159,251	-	**249,881**
Research and development	864,483	-	-	**864,483**	1,049,909	-	-	**1,049,909**
Operating (loss)/income	$ (2,101,247)	$ 507,609	$ (1,585,878)	**$ (3,179,516)**	81,788	1,004,169	(1,032,183)	**53,774**
Other income/(expense)	$ (119,813)	$ (50,250)	$ (5,732,430)	**$ (5,902,493)**	$ (282,857)	$ (7,281)	$ (929,395)	**$ (1,219,533)**

	Nine months ended June 30, 2024				Nine months ended June 30, 2023			
	Reportable Segments				Reportable Segments			
	Security	Industrial Services	Corporate	Consolidated	Security	Industrial Services	Corporate	Consolidated
Revenues	$ 23,446,220	$ 25,277,939	$ -	**$ 48,724,159**	$ 25,933,921	$ 16,839,858	$ -	**$ 42,773,779**
Cost of revenues	11,593,213	17,231,984	-	**28,825,197**	13,005,314	10,908,935	-	**23,914,249**
Gross profit	$ 11,853,007	$ 8,045,955	$ -	**$ 19,898,962**	$ 12,928,607	$ 5,930,923	$ -	**$ 18,859,530**
Operating expenses								
General, and administrative	12,524,869	5,343,738	3,317,055	**21,185,662**	9,494,634	3,437,565	2,826,134	**15,758,333**
Depreciation and amortization	295,622	703,019	-	**998,641**	161,833	484,157	52,279	**698,269**
Research and development	2,664,688	-	-	**2,664,688**	3,895,717	-	-	**3,895,717**
Operating (loss)/income	$ (3,632,172)	$ 1,999,198	$ (3,317,055)	**$ (4,950,029)**	$ (623,577)	$ 2,009,201	$ (2,878,413)	**$ (1,492,789)**
Other income/(expense)	$ (392,707)	$ (236,683)	$ (6,226,414)	**$ (6,855,804)**	$ (58,065)	$ (68,707)	$ (3,196,712)	**$ (3,323,484)**

Unallocated corporate expenses mainly relate to payroll and benefits for corporate officers, investor relation expenses, accounting expenses related audit and taxes, legal expenses related to corporate matters, and interest expense on notes payable.

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RESTRICTED CASH

9 Months Ended Jun. 30, 2024

Cash and Cash Equivalents [Abstract]

RESTRICTED CASH

NOTE 7 – RESTRICTED CASH

A subsidiary of the Company participates in a consortium in order to self-insure group care coverage for its employees. The plan is administrated by Benecon Group and the Company makes monthly deposits in a trust account to cover medical claims and any administrative costs associated with the plan. These funds, as required by the plan are restricted in nature and amounted to $1,052,028 at June 30, 2024, and $919,652 at September 30, 2023. The Company has $100,000 in restricted cash held in escrow related to projects that are still bonded through Heisey as of June 30, 2024.

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FAIR VALUE MEASUREMENTS

9 Months Ended Jun. 30, 2024

Fair Value Disclosures [Abstract]

FAIR VALUE MEASUREMENTS

NOTE 8 – FAIR VALUE MEASUREMENTS

Fair value is defined as the price that would be received upon sale of an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. A three-level hierarchy is applied to prioritize the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

The three levels of the fair value hierarchy under the guidance for fair value measurements are described below:

Level 1 — Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the reporting entity has the ability to access at the measurement date. Our Level 1 assets include cash equivalents, banker's acceptances, trading securities investments and investment funds. The Company measures trading securities investments and investment funds at quoted market prices as they are traded in an active market with sufficient volume and frequency of transactions.

Level 2 — Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. If the asset or liability has a specified contractual term, a Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 — Level 3 inputs are unobservable inputs for the asset or liability in which there is little, if any, market activity for the asset or liability at the measurement date. Level 3 assets and liabilities include cost method investments. Quantitative information for Level 3 assets and liabilities reviewed at each reporting period includes indicators of significant deterioration in the earnings performance, credit rating, asset quality, business prospects of the investee, and financial indicators of the investee's ability to continue as a going concern.

The Company's fair value liabilities at June 30, 2024, are as follows.

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Balance as of June 30, 2024
Liabilities				
Warrant liabilities	$ -	$ 10,428,397	$ -	$ 10,428,397
	$ -	$ 10,428,397	$ -	$ 10,428,397

At September 30, 2023, the Company had no fair value liabilities.

A summary of the warrant liabilities activity for the nine months ended June 30, 2024, is as follows:

	Series A Warrants	Series B Warrants	Prefunded Warrants	Total
Warrant Liabilities at September 30, 2023	$ -	$ -	$ -	$ -
Warrants Issued	11,242,940	2,942,711	3,093,960	17,279,611
Warrants Exercised	(864,214)	-	(3,179,110)	(4,043,324)
Fair market revaluation	(2,221,206)	(671,834)	85,150	(2,807,890)
Warrant Liabilities at June 30, 2024	**$ 8,157,520**	**$ 2,270,877**	**$ -**	**$ 10,428,397**

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TRADE RECEIVABLES, NET

9 Months Ended Jun. 30, 2024

Receivables [Abstract]

TRADE RECEIVABLES, NET NOTE 9 – TRADE RECEIVABLES, NET

Trade receivables, net consist of the following:

	June 30, 2024	September 30, 2023
Trade receivables	$ 8,023,886	$ 9,444,619
Allowance for credit losses	(223,003)	(234,924)
	$ 7,800,883	$ 9,209,695

Trade receivables include amounts due for shipped products and services rendered.

Allowance for credit losses include estimated losses resulting from the inability of our customers to make the required payments.

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PREPAID EXPENSES AND OTHER CURRENT ASSETS

9 Months Ended
Jun. 30, 2024

Prepaid Expenses And Other Current Assets

PREPAID EXPENSES AND OTHER CURRENT ASSETS NOTE 10 – PREPAID EXPENSES AND OTHER CURRENT ASSETS

Prepaid expenses and other current assets consist of the following:

	June 30, 2024	September 30, 2023
Prepaid expenses	$ 602,428	$ 521,310
Prepaid inventory	378,306	1,084,051
Deferred costs	87,616	25,941
Short-term investments	13,871	13,663
Loan origination costs	18,133	-
Prepaid income taxes	481,672	168,555
VAT and GST tax receivable	-	298,502
Prepaid expenses and other current assets total	**$ 1,582,026**	**$ 2,112,022**

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INVENTORY, NET

9 Months Ended
Jun. 30, 2024

Inventory Disclosure [Abstract]

INVENTORY, NET NOTE 11 – INVENTORY, NET

Inventory, net consisted of the following:

	June 30, 2024	September 30, 2023
Raw materials	$ 844,693	$ 885,398
Work in progress	306,255	109,019
Finished goods	6,381,007	7,744,802
Inventory, net	7,531,955	8,739,219

The Company maintained an allowance for obsolete inventories of $501,836 and $618,021 at June 30, 2024 and September 30, 2023, respectively.

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PROPERTY AND EQUIPMENT

9 Months Ended
Jun. 30, 2024

Property, Plant and Equipment [Abstract]

PROPERTY AND EQUIPMENT NOTE 12 – PROPERTY AND EQUIPMENT

Property and equipment are summarized as follows:

	June 30, 2024	September 30, 2023
Land	$ 945,279	$ 945,279
Building and leasehold improvements	4,384,484	4,362,062
Furniture and office equipment	598,123	579,700
Computers and software	1,333,135	1,333,135
Machinery and equipment	12,691,462	12,488,639
	19,952,483	19,708,815
Less: Accumulated depreciation	(11,369,370)	(10,490,114)
Property and equipment, net	$ 8,583,113	$ 9,218,701

Depreciation expense for the three and nine months ended June 30, 2024 and 2023, was $325,451 and $998,641, and $249,881 and $698,269, respectively and is recorded in cost of revenues and general and administrative expenses on the Company's condensed consolidated statements of operations.

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GOODWILL

9 Months Ended
Jun. 30, 2024

Goodwill and Intangible Assets Disclosure [Abstract]

GOODWILL NOTE 13 – GOODWILL

Changes in the carrying amount of goodwill, by segment, are as follows:

	Security	Industrial Services	Consolidated
Balance at September 30, 2023	$ 530,475	$ 3,851,416	$ 4,381,891
Purchase price allocation adjustment	(143,069)	-	(143,069)
Balance at June 30, 2024	$ 387,406	$ 3,851,416	$ 4,238,822

As of June 30, 2024, and September 30, 2023, accumulated impairment losses of $3,316,000 related to the Security segment have been recorded.

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OTHER ASSETS

9 Months Ended
Jun. 30, 2024

Deferred Costs, Capitalized, Prepaid, and Other Assets Disclosure [Abstract]

OTHER ASSETS NOTE 14 – OTHER ASSETS

On November 13, 2020, Cemtrex made a $500,000 investment, on January 19, 2022, made an additional $500,000 investment, and on July 18, 2023, and October 5, 2023, made an additional $100,000 investment on each date via a simple agreement for future equity ("SAFE") in MasterpieceVR. The SAFE provides that the Company will automatically receive shares of the entity based on the conversion rate of future equity rounds up to a valuation cap, as defined. MasterpieceVR is a software company that is developing software for content creation using virtual reality. The investment is recorded at cost and is included in other assets in the accompanying Condensed consolidated balance sheets. No impairment has been recorded for the three and nine months ended June 30, 2024.

Other assets consisted of the following:

	June 30, 2024	September 30, 2023
Rental deposits	$ 210,428	$ 198,641
Investment in Masterpiece VR	1,200,000	1,100,000
Other deposits	356,684	167,808
Demonstration equipment supplied to resellers	442,978	369,560
Other assets total	**$ 2,210,090**	**$ 1,836,009**

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ACCRUED EXPENSES

9 Months Ended
Jun. 30, 2024

Payables and Accruals [Abstract]

ACCRUED EXPENSES NOTE 15 – ACCRUED EXPENSES

Accrued expenses consisted of the following:

	June 30, 2024	September 30, 2023
Accrued expenses	$ 1,053,332	$ 319,211
Accrued payable on inventory in transit	640,450	1,154,254
Accrued payroll	430,974	1,088,223
Accrued warranty	222,702	222,702
Accrued expenses total	**$ 2,347,458**	**$ 2,784,390**

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DEFERRED REVENUE

9 Months Ended
Jun. 30, 2024

Deferred Revenue

DEFERRED REVENUE

NOTE 16 – DEFERRED REVENUE

The Company's deferred revenue as of and for the three and nine months ended June 30, 2024, and 2023, were as follows:

	For the three months ended		For the nine months ended	
	June 30, 2024	June 30, 2023	June 30, 2024	June 30, 2023
Deferred revenue at beginning of period	$ 2,059,225	$ 1,714,998	$ 2,311,334	$ 1,824,534
Net additions:				
Deferred software revenues	502,136	673,363	1,649,519	1,681,532
Recognized as revenue:				
Deferred software revenues	(645,092)	(1,066,753)	(2,044,584)	(2,184,458)
Deferred revenue at end of period	1,916,269	1,321,608	1,916,269	1,321,608
Less: current portion	1,284,688	581,193	1,284,688	581,193
Long-term deferred revenue at end of period	$ 631,581	$ 740,415	$ 631,581	$ 740,415

For the three and nine months ended June 30, 2024 and 2023, the Company recognized revenue of $571,660, and $1,364,475, and $442,040 and $1,040,221, respectively, that was previously included in the beginning balance of deferred revenues.

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CONTRACT ASSETS AND LIABILITIES

9 Months Ended
Jun. 30, 2024

Contract Assets And Liabilities

CONTRACT ASSETS AND LIABILITIES

NOTE 17 – CONTRACT ASSETS AND LIABILITIES

Project contracts typically provide for a schedule of billings on percentage of completion of specific tasks inherent in the fulfillment of the Company's performance obligation(s). The schedules for such billings usually do not precisely match the schedule on which costs are incurred. As a result, contract revenue recognized in the statements of operations can and usually does differ from amounts that can be billed to the customer at any point during the contract. Amounts by which cumulative contract revenue recognized on a contract as of a given date exceeds cumulative billings and unbilled receivables to the customer under the contract are reflected as a current asset in the condensed consolidated balance sheets under the caption "Contract assets." Amounts by which cumulative billings to the customer under a contract as of a given date exceed cumulative contract revenue recognized are reflected as a current liability in the condensed consolidated balance sheets under the caption "Contract liabilities." Conditional retainage represents the portion of the contract price withheld until the work is substantially complete for assurance of the Company's obligations to complete the job.

The following is a summary of the Company's uncompleted contracts:

	June 30, 2024	September 30, 2023
Costs incurred on uncompleted contracts	$ 11,775,728	$ 12,523,552
Estimated gross profit	2,549,303	3,085,350
	14,325,031	15,608,902
Applicable billings to date	(15,111,577)	(14,850,020)
Net (billings in excess of costs)/earnings in excess of billings, Ending balance	**$ (786,546)**	**$ 758,882**

For the three and nine months ended June 30, 2024 and 2023, the Company recognized revenue of $18,625 and $0, and $905,319 and $369,835, respectively, that was previously included in the beginning balance of contract liabilities.

The following table summarizes the net activity of the contract assets and contract liabilities for the three- and six-month periods ended June 30, 2024 and 2023.

	June 30, 2024	June 30, 2023	June 30, 2024	June 30, 2023
	For the three months ended		For the nine months ended	
	June 30, 2024	June 30, 2023	June 30, 2024	June 30, 2023
Costs and Estimated Earnings in Excess of Billings on Uncompleted Contracts				
Contract asset, beginning balance	$ 1,979,679	$ 794,416	$ 1,739,201	$ 781,819
Changes in revenue billed, contract price or cost estimates	(864,619)	(227,901)	(624,141)	(215,304)
Contract asset, net, ending balance	**$ 1,115,060**	**$ 566,515**	**$ 1,115,060**	**$ 566,515**
Billings in Excess of Costs and Estimated Earnings on Uncompleted Contracts				
Contract liability, beginning balance	(1,899,409)	$ (924,856)	(980,319)	$ (369,890)
Changes in revenue billed, contract price or cost estimates	(2,197)	185,894	(921,287)	(369,072)
Contract liability, ending balance	**$ (1,901,606)**	**$ (738,962)**	**$ (1,901,606)**	**$ (738,962)**
Net Billings in Excess of Costs and Estimated Earnings on Uncompleted Contracts				
Net billings in excess of costs, beginning balance	$ 80,270	$ (130,440)	$ 758,882	$ 411,929
Changes in revenue billed, contract price or cost estimates	(866,816)	(42,007)	$ (1,545,428)	(584,376)
Net billings in excess of costs, ending balance	**$ (786,546)**	**$ (172,447)**	**$ (786,546)**	**$ (172,447)**

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RELATED PARTY TRANSACTIONS

9 Months Ended
Jun. 30, 2024

Related Party Transactions [Abstract]

RELATED PARTY TRANSACTIONS

NOTE 18 – RELATED PARTY TRANSACTIONS

On August 31, 2019, the Company entered into an Asset Purchase Agreement for the sale of Griffin Filters, LLC to Ducon Technologies, Inc., which Aron Govil, the Company's Founder, and former CFO, for total consideration of $550,000. On July 31, 2022, the Company negotiated a payment agreement surrounding the sale of Griffin Filters, LLC, and other liabilities due to the Company totaling $761,585. This agreement is in the form of a secured promissory note earning interest at a rate of 5% per annum and matures on July 31, 2024. As of June 30, 2024, the principle amount of $761,585 and $74,776 of accrued interest has been recorded as an allowance for expected credit loss against this note.

As of June 30, 2024, and September 30, 2023, there was $3,797 and $3,806 in payables due to Ducon Technologies, Pvt Ltd., which is also owned by Aron Govil, respectively.

As of June 30, 2024, and September 30, 2023, there was $0 and $637,208 in receivables due from Ducon Technologies, Pvt Ltd., respectively. During the three months ended June 30, 2024, the Company recorded an allowance for expected credit loss of $635,803 on the receivables due from Ducon Technologies, Pvt Ltd.

On November 22, 2022, the Company entered into two Asset Purchase Agreements and one Simple Agreement for Future Equity ("SAFE") with the Company's CEO, Saagar Govil, to secure the sale of the subsidiaries Cemtrex Advanced Technologies, Inc, and Cemtrex XR, Inc., which include the brands SmartDesk, Cemtrex XR, Virtual Driver Interactive, Bravo Strong, and good tech (formerly Cemtrex Labs), to Mr. Govil. Cemtrex XR, Inc. was purchased for $890,000 comprised of $75,000 in cash and 5% royalty of all revenues on the Business to be paid 90 days after the end of each calendar year for the next three years; and should the total sum of royalties due be less than $820,000 at the end of the three-year period, Mr. Govil shall be obligated to pay the difference between $820,000 and the royalties paid. Cemtrex Advanced Technologies, Inc. was purchased for $10,000 in cash, 5% royalty of all revenues on the Business to be paid 90 days after the end of each calendar year for the next 5 years, and $1,600,000 in SAFE (common equity) at any subsequent fundraising or exit above $5,000,000 with a $10,000,000 cap. Subsequent to the sale of Cemtrex Advanced Technologies, Inc. the business has ceased operations. The Company has recognized no gain in relation to the 5% royalties.

During the three and nine months ended June 30, 2024, the Company wrote off $94,027 in trade receivables, related party and $59,703 in trade payables, related party related to the Cemtrex Advanced Technologies, Inc. successor company, SmartDesk, Inc.

As of June 30, 2024, there was $755,198 in trade receivables due from the Cemtrex XR successor company, CXR, Inc. Of these receivables $60,444 are related to costs paid by Cemtrex related to payroll during the transition of employees to the new company and subscription services that are set up on auto pay with a credit card. $235,408 is the remaining balance on the first-year royalties on CXR, Inc.'s revenues. The remaining $459,162 is related to services provided by Cemtrex Technologies Pvt. Ltd. in the normal course of business.

As of June 30, 2024, there were royalties receivable from the sale of Cemtrex, XR, Inc. of $688,738, of which $235,408 is considered short-term and is presented on the Company's Condensed Consolidated Balance Sheet under the caption "Trade receivables, net – related party". On April 13, 2024, the Company and CXR, Inc. agreed to structured payments on the first-year royalties with full payment being made by December 31, 2024. The Company has taken a $10,000 allowance for expected credit losses against these royalties.

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9 Months Ended

LEASES

Jun. 30, 2024

Leases

LEASES

NOTE 19 – LEASES

The Company is party to contracts where we lease property from others under contracts classified as operating leases. The Company primarily leases office and operating facilities, vehicles, and office equipment. The weighted average remaining term of our operating leases was approximately 3.16 years at June 30, 2024, and 3 years at September 30, 2023. The weighted average discount rate used to measure lease liabilities was approximately 6.54% at June 30, 2024, and 5.66% at September 30, 2023. The Company used the rate implicit in the lease, where known, or its incremental borrowing rate as the rate used to discount the future lease payments.

The Company has elected not to recognize lease assets and liabilities for leases with a term of 12 months or less.

The Company's corporate segment leases approximately 100 square feet of office space in Brooklyn, NY on a month-to-month lease at a rent of $600 per month. Short-term rent expense was $5,400 for the nine months ended June 30, 2024, and $2,400 for the nine months ended June 30, 2023.

The Company's security segment leases approximately 1,037 square feet of office space in Clovis, CA on a month-to-month lease at a rent of $5,487 per month. Short-term rent expense was $43,941 for the nine months ended June 30, 2024.

A reconciliation of undiscounted cash flows to operating lease liabilities recognized in the condensed consolidated balance sheet at June 30, 2024, is set forth below:

Years ending September 30,	Operating Leases
2024	218,345
2025	877,020
2026	686,436
2027	315,517
2028	58,085
Undiscounted lease payments	2,155,403
Amount representing interest	(158,796)
Discounted lease payments	1,996,607
Less short-term operating lease liabilities	780,423
Long-term operating lease liabilities	$ 1,216,184

Lease costs for the three and nine months ended June 30, 2024, and 2023 are set forth below:

	For the three months ended June 30,		For the nine months ended June 30,	
	2024	2023	2024	2023
Operating lease costs:				
Operating lease costs	256,570	193,843	645,695	678,489
Short-term lease costs	15,379	-	49,341	-
Total lease cost	**$ 271,949**	**$ 193,843**	**$ 695,036**	**$ 678,489**

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LINES OF CREDIT AND LONG-TERM LIABILITIES

9 Months Ended

Jun. 30, 2024

Debt Disclosure [Abstract]

LINES OF CREDIT AND LONG-TERM LIABILITIES

NOTE 20 – LINES OF CREDIT AND LONG-TERM LIABILITIES

Revolving line of credit

On October 5, 2023, the Company obtained a revolving line of credit in the amount of $5,000,000 from Pathward, N.A. The interest rate will be a rate which is equal to three percentage points (3%) in excess of that rate shown in the Wall Street Journal as the prime rate (the "Effective Rate") and matures twenty-four months from the closing date. This loan is secured by the Company's eligible accounts receivable and eligible finished goods inventory. The Company's ability to borrow against the line of credit is limited by the value of the eligible assets. As of June 30, 2024, the Company had enough eligible assets to access the full credit line. The Company was in compliance with all loan covenants as of June 30, 2024. The funds were used to pay the NIL Funding term loan and will fund operations of the Vicon entity. As of June 30, 2024, this loan had a balance of $2,730,325, with $18,133 of unamortized loan origination fees, which is included in "Prepaid expenses" on the accompanying Condensed Consolidated Balance Sheet. There were $2,269,675 in available funds as of June 30, 2024.

Standstill Agreement

On August 31, 2023, the Company and Streeterville Capital, LLC ("Streeterville") entered into a standstill agreement for the two notes held by Streeterville Capital, LLC. The terms of this agreement are the earlier of (a) the date that is ninety (90) days from the Effective Date, and (b) the date that the Company completes an equity offering on either Form S-1 or Form S-3 (the "Standstill Period"), Streeterville Capital, LLC will not seek to redeem any portion of the Notes, and (c) the Company agrees to prepay to Lender fifty percent (50%) of the net proceeds received by Borrower in connection with all equity financings until such time as Borrower has raised at least $5,000,000 in aggregate net proceeds.

On April 30, 2024, the Company entered into a Standstill Agreement with Streeterville Capital, LLC ("Streeterville") in which Streeterville agreed not to seek to redeem any portion of its two outstanding notes with the Company for a period of one year expiring on April 30, 2025, with $239,813 classified as short-term, and in exchange, the Company agreed to pay to Streeterville the greater of $4,000,000 or fifty percent (50%) of the net proceeds the Company receives from the sale of any of its common stock or preferred stock during the Standstill Period. To date, the Company has paid Streeterville $4,588,897 under this agreement.

The following table outlines the Company's secured liabilities:

	Interest Rate	Maturity	June 30, 2024	September 30, 2023
Fulton Bank - $360,000 fund equipment for AIS. The Company was in compliance with loan covenants as of June 30, 2024. This loan is secured by certain assets of the Company.	SOFR plus 2.37% (7.7% as of June 30, 2024 and 7.68% as of September 30, 2023).	1/31/2025	49,042	108,700
Fulton Bank mortgage $2,476,000. The Company was in compliance with loan covenants as of June 30, 2024. This loan is secured by the underlying asset.	SOFR plus 2.62% (7.95% on June 30, 2024 and (7.93% on September 30, 2023).	1/28/2040	2,130,074	2,180,115
Fulton Bank (HEISEY) - $1,200,000 mortgage loan; requires monthly principal and interest payments through August 1, 2043 with a final payment of remaining principal on September 1, 2043; The loan is collateralized by 615 Florence Street and 740 Barber Street and guaranteed by AIS and Cemtrex.	SOFR plus 2.80% per annum (8.13% as of June 30, 2024 and 8.11% as of September 30, 2023).	9/30/2043	1,164,271	1,200,000
Fulton Bank (HEISEY) - $2,160,000. promissory note related to purchase of Heisey; requires 84 monthly principal and interest payments; The note is collateralized by the Heisey assets and guaranteed by the Parent; matures in 2030.	SOFR plus 2.80% per annum (8.13% as of June 30, 2024 and 8.11% as of September 30, 2023).	7/1/2030	1,961,494	2,122,565
Note payable - $5,755,000 - Less original issue discount $750,000 and legal fees $5,000, net cash received $5,000,000 Unamortized original issue discount balance of $0, as of June 30, 2024 and September 30, 2023.	8%	6/30/2025	239,813	4,596,589
Note payable - $9,205,000. Less original issue discount $1,200,000 and legal fees $5,000,net cash received $8,000,000. 28,572 shares of common stock valued at $700,400 recognized as additional original issue discount. Unamortized original issue discount balance of $0 as of June 30, 2024 and September 30, 2023.	8%	2/22/2026	11,949,012	11,243,233
Note Payable - $240,000 For the purchase of Heisey Mechanical, Ltd.	6%	7/1/2024	-	240,000
Term Loan Agreement with NIL Funding Corporation ("NIL") - $5,600,000 The Company was in compliance with loan covenants as of September 30, 2023.	11.50%	12/31/2024	-	1,979,743
Paycheck Protection Program loan - $121,400 - The issuing bank determined that this loan qualifies for loan forgiveness; however the Company is awaiting final approval from the Small Business Administration.	1%	5/5/2025	60,749	91,114
Software License Agreement - $1,125,000, for the purchase of software source code for use in our Security segment products	N/A	6/3/2024	-	675,000
HDFC Bank Auto Loan - $28,331, for the purchase of automobile at India office. Monthly payments of ₹65,179 ($781.93 as translated as of June 30, 2024). Automobile is collateral for this loan. This loan was paid off prior to the maturity date.	8.70%	6/5/2027	-	-
Total debt			**$ 17,554,455**	**$ 24,437,059**
Less: Current maturities			(661,271)	(14,507,711)
Long-term debt			**$ 16,893,184**	**$ 9,929,348**

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STOCKHOLDERS' EQUITY

9 Months Ended
Jun. 30, 2024

Equity [Abstract]

STOCKHOLDERS' EQUITY

NOTE 21 – STOCKHOLDERS' EQUITY

Series 1 Preferred Stock

The Company's Series 1 Preferred Stock was suspended from the Nasdaq Capital Market on January 22, 2024. The Series 1 Preferred Stock is now quoted on the OTC Markets under the symbol "CETXP."

Nasdaq filed a Form 25 on March 21, 2024. The deregistration of the Company's Series 1 Preferred Stock under Section 12(b) of the Exchange Act became effective 90 days after filing of the Form 25.

During the nine months ended June 30, 2024, 235,762 shares of Series 1 Preferred Stock were issued to pay dividends to holders of Series 1 Preferred Stock.

During the nine months ended June 30, 2024, the Company has bought back and later cancelled 71,951 shares into treasury for $69,705 under the Share Repurchase Program approved on August 22, 2023, that allows the Company to repurchase shares of the Series 1 Preferred Stock through various means, including through privately negotiated transactions and through an open market program.

As of June 30, 2024, and September 30, 2023, there were 2,456,827 and 2,293,016 shares of Series 1 Preferred Stock issued and 2,392,727 and 2,228,916 shares of Series 1 Preferred Stock outstanding, respectively.

Common Stock

During the nine months ended June 30, 2024, 33,189 shares of the Company's common stock have been issued in exchange for services valued at $129,000.

During the nine months ended June 30, 2023, 11,764,705 shares of common stock were issued for the exercise of 11,210,000 prefunded warrants and 554,705 shares of common stock as part of the May 2024 Equity Financing described below.

During the nine months ended June 30, 2024, 3,508,593 shares of common stock were issued for the exercise of 1,169,531 Series A Warrants under the Alternative Cashless Exercise option.

May 2024 Equity Financing

On May 1, 2024, the Company entered into an underwriting agreement with Aegis Capital Corp., in connection with a firm commitment underwritten public offering (the "Offering"), providing for the issuance of (i) 554,705 units (the "Common Units"), each consisting of one share of common stock of the Company ("Common Stock"), a warrant to purchase one share of common stock at an exercise price of $0.85 per share, which warrant will expire on the two-and-a-half year anniversary of the original issuance date (the "Series A Warrants"), and a warrant to purchase one share of common stock at an exercise price of $0.85 per share, which warrant will expire on the five-year anniversary of the original issuance date (the "Series B Warrants"); and (ii) 11,210,000 pre-funded units (the "Pre-funded Units"), each consisting of one pre-funded warrant to purchase one share of common stock (the "Pre-funded Warrants"), a Series A Warrant and a Series B Warrant. The purchase price of each Unit was $0.85, and the purchase price of each Pre-Funded Unit was $0.849. The Pre-Funded Warrants are immediately exercisable and may be exercised at any time until all of the Pre-Funded Warrants are exercised in full.

In addition, the Company granted the Underwriter a 45-day option to purchase additional 1,764,705 shares of common stock and/or Pre-Funded Warrants, representing up to 15% of the number of common stock and Pre-Funded Warrants sold in the Offering, and/or additional 1,764,705 Series A Warrants representing up to 15% of the Series A Warrants sold in the Offering, and/or additional 1,764,705 Series B Warrants representing up to 15% of the Series B Warrants sold in the Offering to cover over-allotments, if any. The Offering closed on May 3, 2024. An aggregate of 11,764,705 Units (which includes 554,705 shares of common stock), 11,210,000 Pre-Funded Units (which includes 11,210,000 Pre-Funded Warrants), and a Series A Warrant and a Series B Warrant were sold in the Offering. On May 3, 2024, the Underwriter partially exercised its over-allotment option with respect to 1,764,705 Series A Warrants and 1,764,705 Series B Warrants. The aggregate gross proceeds to the Company were $10,035,293, before deducting underwriting discounts and other issuance expenses of $1,133,166. The underwriting discounts and other issuance expenses were expensed since the Series A, Series B, and Pre-Funded Warrants were each determined to be liabilities and recorded at their fair value.

May 2024 Warrants

The Company evaluated the Series A, Series B, and Prefunded Warrants (collectively, the "Warrants") in accordance with the guidance at ASC 480, Distinguishing Liabilities from Equity and ASC 815-40, Derivatives and Hedging, and determined that the Warrants are precluded from being considered indexed to the entity's own stock, resulting in the Warrants being classified as a liability. The fair value of the Series A Warrants was determined based on the stock price on issuance of $0.277 multiplied by the total number of shares of common stock issuable upon exercise of the Series A alternative cashless exercise. Under the alternative cashless exercise, the Holder is entitled to receive three times the normal amount of shares issued in a cashless exercise. The Series A Holder may only execute the alternative cashless exercise after Stockholder Approval (and received June 17, 2024); at the time of issuance, Stockholder Approval was deemed perfunctory and almost certain to occur, and the most likely settlement option would be through the alternative cashless exercise. As such, upon issuance, the total fair value of the Series A Warrants was $11,242,940, which was based on 40,588,230 units issued under the alternative cashless exercise. The measurement of fair value of the Series B Warrants were determined utilizing a Black-Scholes model considering all relevant assumptions current at the date of issuance (i.e., share price of $0.277 , exercise price of $0.85, term of five years, volatility of 132%, risk-free rate of 4.5%, and expected dividend rate of 0%). The grant date fair value of these Series B Warrants was estimated to be $2,942,711 on May 3, 2024, and such warrants were classified as liabilities. Due to the nominal exercise price, the fair value of the Prefunded Warrants was based on the intrinsic value of each Warrant on the grant date. The intrinsic value was calculated based on the May 3, 2024, stock price of $0.277 and the strike price of $0.001, resulting in a total fair value of $3,093,960. The total fair value of the Warrants upon issuance was $17,279,611. Given that the gross proceeds received of $10,024,083 was less than the total fair value of the liability classified Warrants, the Company recorded a loss on excess fair value of $7,255,527 at issuance.

The following table summarizes information about shares issuable under warrants outstanding as of June 30, 2024.

	Warrant Shares Outstanding	Weighted Average Exercise Price	Weighted Average Remaining Contractual Term (in years)
Outstanding at September 30, 2023	-		
Warrants granted	65,327,640	$ 0.85	
Warrants exercised	(14,718,593)	$ 0.65	
Warrants forfeited	-		
Warrants cancelled	-		
Outstanding at June 30, 2024	50,609,047	$ 0.23	3.01
Exercisable at June 30, 2024	50,609,047	$ 0.23	3.01

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SHARE-BASED COMPENSATION

9 Months Ended
Jun. 30, 2024

Share-Based Payment Arrangement [Abstract]

SHARE-BASED COMPENSATION

NOTE 22 – SHARE-BASED COMPENSATION

For the three and nine months ended June 30, 2024, and 2023, the Company recognized $7,559 and $22,675 and $26,736 and $93,313 of share-based compensation expense on its outstanding options, respectively. As of June 30, 2024, $40,630 of unrecognized share-based compensation expense is expected to be recognized over a period of two years. Future compensation amounts will be adjusted for any change in estimated forfeitures.

During the nine months ended June 30, 2024, no options were granted, cancelled, or forfeited.

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COMMITMENTS AND CONTINGENCIES

9 Months Ended
Jun. 30, 2024

Commitments and Contingencies Disclosure [Abstract]

COMMITMENTS AND CONTINGENCIES

NOTE 23 – COMMITMENTS AND CONTINGENCIES

From time to time, the Company and its subsidiaries are involved in legal proceedings that are incidental to the operation of our business. The Company continues to defend vigorously against all claims. Although the ultimate outcome of any legal matter cannot be predicted with certainty, based on present information, including assessment of the merits of the particular claim, as well as current accruals and insurance coverage, the Corporation does not expect that such legal proceedings will have a material adverse impact on its condensed consolidated financial statements.

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SUBSEQUENT EVENTS

9 Months Ended
Jun. 30, 2024

Subsequent Events [Abstract]

SUBSEQUENT EVENTS

NOTE 24 – SUBSEQUENT EVENTS

On August 2, 2024, we filed a Certificate of Amendment to our Certificate of Incorporation with the Secretary of State of Delaware to increase our authorized shares of common stock from 50,000,000 shares to 70,000,000 shares, par value $0.001 per share.

On July 22, 2024, the Board of Directors of the Company approved, and the holders of an excess of a majority of the outstanding shares of our classes of voting stock of the Company have executed a written consent in lieu of a special meeting approving a Certificate of Amendment to our Certificate of Incorporation to authorize a reverse split of our outstanding shares of common stock, par value $0.001 per share, with a split ratio of between 1 for 10 and 1 for 20, which will be determined by the Board of Directors at any time or times for a period of 12 months after the date of the written consent. Pursuant to Rule 14c-2 under the Exchange Act, this corporate action will not be effected until at least twenty (20) calendar days after the mailing of the Information Statement to our stockholders.

The following table, which is for illustrative purposes only, illustrates the effects of Reverse Split at certain exchange ratios within the foregoing range, without giving effect to any adjustments for fractional shares of common stock, on our outstanding shares of common stock and authorized shares of capital stock as of the Balance Sheet date.

	Before Reverse Split	After Reverse Stock Split	
		1-for-10	1-for-20
Common Stock Authorized (1)	70,000,000	70,000,000	70,000,000

Preferred Stock Authorized	10,000,000	10,000,000	10,000,000
Common Stock Issued and Outstanding	16,352,270	1,635,227	817,614
Common Stock Underlying Options and Warrants	50,637,843	5,063,784	2,531,892
Common Stock Available for Grant under 2020 Equity Compensation Plan	1,991,207	199,121	99,560

(1) Considers the increase in authorized shares which became effective on August 2, 2024.

On July 11, 22, and 23, 2024, the Company issued an aggregate of 900,000 shares of common stock to satisfy the exercise of 300,000 Series A Warrants under the alternative cashless exercise.

On August 8, 2024, the Company issued 185,186 shares of common stock in exchange for services rendered.

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INTERIM STATEMENT PRESENTATION (Policies)

9 Months Ended

Jun. 30, 2024

Accounting Policies [Abstract]

Basis of Presentation and Use of Estimates

Basis of Presentation and Use of Estimates

The accompanying unaudited condensed consolidated financial information should be read in conjunction with the audited consolidated financial statements and the notes thereto included in the Annual Report on Form 10-K for the year ended September 30, 2023, of Cemtrex, Inc.

The accompanying unaudited condensed consolidated financial statements have been prepared in accordance with accounting principles generally accepted in the Unites States ("U.S. GAAP") for interim financial information and with the instructions to Form 10-Q and Article 10 of Regulation S-X pursuant to the requirements of the U.S. Securities and Exchange Commission ('SEC"). Accordingly, they do not include all of the information and footnotes required by generally accepted accounting principles for complete financial statements. In the opinion of management, all adjustments (consisting of normal recurring adjustments) considered necessary for a fair presentation have been included. The results of operations for the interim periods are not necessarily indicative of the results of operations for the entire year.

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities as of the date of the condensed consolidated financial statements, the disclosure of contingent assets and liabilities in the condensed consolidated financial statements and the accompanying notes, and the reported amounts of revenues, expenses and cash flows during the periods presented. Actual amounts and results could differ from those estimates. The estimates and assumptions the Company makes are based on historical factors, current circumstances and the experience and judgment of the Company's management. The Company evaluates its estimates and assumptions on an ongoing basis.

Reclassifications

Reclassifications

Certain prior year amounts have been reclassified for consistency with the current year presentation. These reclassifications had no effect on the reported results of operations. An adjustment has been made to the Condensed Consolidated Balance Sheet for September 30, 2023 and the Condensed Consolidated Statements of Cash Flows for the nine months ended June 30, 2023. The reclassification was to the caption "Short-term investments" which has been reclassified to "Prepaid expenses and other current assets" on the Consolidated Balance Sheet and "Gain/(loss) on marketable securities to "Prepaid expenses and other current assets" on the Condensed Consolidated Statements of Cash Flows.

Correction of an Immaterial Error in Previously Issued Financial Statements

Correction of an Immaterial Error in Previously Issued Financial Statements

Subsequent to the issuance of our financial statements for the quarter ended June 30, 2023, an immaterial error was identified and has been corrected in our historical information related to the calculation of earnings per share. The original calculation did not take into account the fair value of the Series 1 Preferred Stock dividends declared during the period.

The effects of the correction to the individual effected line items in our Consolidated Statement of Operations are as follows:

	For the three months ended June 30, 2023		
	As previously reported	Corrections	As corrected
Loss per share - Basic & Diluted			
Continuing Operations	$ (1.29)	$ (0.07)	$ (1.36)

	For the six months ended June 30, 2023		
	As previously reported	Corrections	As corrected
Loss per share - Basic & Diluted			
Continuing Operations	$ (5.83)	$ (0.07)	$ (5.90)

Significant Accounting Policies

Significant Accounting Policies

Note 2 of the Notes to Consolidated Financial Statements, included in the annual report on Form 10-K for the year ended September 30, 2023, includes a summary of the significant accounting policies used in the preparation of the condensed consolidated financial statements.

Warrants

Warrants

The Company accounts for warrants as either equity-classified or liability-classified instruments based on an assessment of the warrant's specific terms and applicable authoritative guidance in ASC 480 (Topic 480, Distinguishing Liabilities from Equity) and ASC 815 (Topic 815, Derivatives and Hedging). The assessment considers whether the warrants are freestanding financial instruments pursuant to ASC 480, meet the definition of a liability pursuant to ASC 480, and whether the warrants meet all of the requirements for equity classification under ASC 815, including whether the warrants are indexed to our own common shares and whether the warrant holders could potentially require "net cash settlement" in a circumstance outside of our control, among other conditions for equity classification. This assessment, which requires the use of professional judgment, is conducted at the time of warrant issuance and as of each subsequent quarterly period end date while the warrants are outstanding.

For issued or modified warrants that meet all of the criteria for equity classification, the warrants are required to be recorded as a component of additional paid-in capital at the time of issuance. For issued or modified warrants that do not meet all the criteria for equity classification, the warrants are required to be recorded as a liability at their initial fair value on the date of issuance, and each balance sheet date thereafter. Changes in the estimated fair value of the warrants are recognized as a non-cash gain or loss in the Company's condensed consolidated statements of operations.

Recently Adopted Accounting Pronouncements

Recently Adopted Accounting Pronouncements

In June 2016, the FASB issued Accounting Standards Update No. 2016-13, Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments ("Update 2016-13"). Update 2016-13 replaced the incurred loss model with an expected loss model, which is referred to as the current expected credit loss ("CECL") model. The CECL model is applicable to the measurement of credit losses on financial assets measured at amortized cost, including but not limited to trade receivables. For public business entities, the new standard became effective for annual reporting periods beginning after December 15, 2022, including interim periods within that reporting period. On October 1, 2023, the Company implemented this standard and there has been no material change to the condensed consolidated financial statements.

The following table illustrates the effect of implementation of Update 2016-13 on the current expected credit losses for the following line items on the condensed consolidated balance sheet:

Assets:	October 1, 2023 As reported under ASC 326	September 30, 2023 Pre-ASC 326 Adoption	Impact of ASC 326 Adoption
Trade receivables, net	$ 234,924	$ 234,924	$ -
Contract assets, net	$ 8,696	$ -	$ 8,696
Royalties receivable, net - related party	$ 10,000	$ -	$ 10,000
Note receivable, net - related party	$ 44,761	$ 44,761	$ -

The Company estimates credit losses associated with our accounts receivable portfolio segment using an expected credit loss model, which utilizes an aging schedule methodology based on historical information and adjusted for asset-specific considerations, current economic conditions and reasonable and supportable forecasts.

The Company will utilize the Probability-of-default method for financing receivables and loans. Expected credit losses are determined by multiplying the probability of default (i.e., the probability the asset will default within the given time frame) by the loss given default (the percentage of the asset not expected to be collected because of default). The Company considers sources of repayment associated with a financial asset when determining its credit losses, including collection against the collateral and certain embedded credit enhancements, such as guarantees or insurance. The allowance for credit losses was immaterial as of June 30, 2024.

The following table illustrates the current expected credit losses activity for the nine months ended June 30, 2024:

	As of October 1, 2023	For the nine months ended June 30, 2024	As of June 30, 2024
Assets:			
Trade receivables, net	$ 234,924	$ (11,921)	$ 223,003
Trade receivables, net - related party	$ -	$ -	$ -
Contract assets, net	$ 8,696	$ 8,590	$ 17,286
Royalties receivable, net - related party	$ 10,000	$ -	$ 10,000
Note receivable, net - related party	$ 44,761	$ 1,427,403	$ 1,472,164

Recently Issued Accounting Pronouncements Not Yet Effective

Recently Issued Accounting Pronouncements Not Yet Effective

On June 30, 2022, the FASB issued ASU 2022-03 Fair Value Measurement (Topic 820): Fair Value Measurement of Equity Securities Subject to Contractual Sale Restrictions ("ASU 2022-03"), which (1) clarifies the guidance in ASC 820 on the fair value measurement of an equity security that is subject to a contractual sale restriction and (2) requires specific disclosures related to such an equity security. Under current guidance, stakeholders have observed diversity in practice related to whether contractual sale restrictions should be considered in the measurement of the fair value of equity securities that are subject to such restrictions. On the basis of interpretations of existing guidance and the current illustrative example in ASC 820-10-55-52 of a restriction on the sale of an equity instrument, some entities use a discount for contractual sale restrictions when measuring fair value, while others view the application of such a discount to be inconsistent with the principles of ASC 820. To reduce the diversity in practice and increase the comparability of reported financial information, ASU 2022-03 clarifies this guidance and amends the illustrative example. ASU No. 2022-03 is effective for fiscal years beginning after December 15, 2023, with early adoption permitted. The Company is currently evaluating the impact of this ASU on the condensed consolidated financial statements.

In November 2023, the FASB issued ASU 2023-07, "Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures" ("ASU 2023-07"), which enhances the disclosures required for operating segments in the Company's annual and interim consolidated financial statements. ASU 2023-07 is effective for the Company for annual reporting for fiscal 2025 and for interim period reporting beginning in fiscal 2026 on a retrospective basis. Early adoption is permitted. The Company is currently evaluating the impact of our pending adoption of ASU 2023-07 on the condensed consolidated

financial statements.

In December 2023, the FASB issued ASU 2023-09, "Income Taxes (Topic 740): Improvements to Income Tax Disclosures," which requires public entities to disclose consistent categories and greater disaggregation of information in the rate reconciliation and for income taxes paid. It also includes certain other amendments to improve the effectiveness of income tax disclosures. The guidance is effective for financial statements issued for annual periods beginning after December 15, 2024, with early adoption permitted. The Company is required to adopt this standard prospectively in fiscal year 2026 for the annual reporting period ending September 30, 2026. The Company is currently in the process of evaluating the impact of adoption on the condensed consolidated financial statements.

The Company does not believe that any other recently issued but not yet effective accounting pronouncements, if adopted, would have a material effect on the accompanying condensed consolidated financial statements.

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ORGANIZATION AND PLAN OF OPERATIONS (Tables)

9 Months Ended

Jun. 30, 2024

Organization, Consolidation and Presentation of Financial Statements [Abstract]

SCHEDULE OF BUSINESS ACQUISITION OF TANGIBLE AND INTANGIBLE ASSETS AND LIABILITIES

The consideration transferred allocation of Heisey's tangible and intangible assets and liabilities, are as follows:

	Preliminary	Final
Consideration Transferred:		
Cash	$ 393,291	$ 393,291
Seller's note	240,000	240,000
Financed amount	2,160,000	2,160,000
Total consideration transferred	**$ 2,793,291**	**$ 2,793,291**
Purchase Price Allocation:		
Inventory	300,000	443,069
Contract assets	667,259	667,259
Machinery and equipment	1,625,000	1,625,000
Contract liabilities	(216,469)	(216,469)
Accrued expenses	(57,499)	(57,499)
Goodwill	475,000	331,931
Total consideration transferred	**$ 2,793,291**	**$ 2,793,291**

SCHEDULE OF PRO FORMA FINANCIAL INFORMATION

	Unaudited	
	for the three months ended June 30, 2023	for the six months ended June 30, 2023
Revenues	$ 17,294,252	$ 49,837,190
Net loss	(1,463,553)	(7,855,584)

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INTERIM STATEMENT PRESENTATION (Tables)

9 Months Ended

Jun. 30, 2024

Accounting Policies [Abstract]

SCHEDULE OF ERROR CORRECTIONS AND PRIOR PERIOD ADJUSTMENTS

The effects of the correction to the individual effected line items in our Consolidated Statement of Operations are as follows:

	For the three months ended June 30, 2023		
	As previously reported	Corrections	As corrected
Loss per share - Basic & Diluted			
Continuing Operations	$ (1.29)	$ (0.07)	$ (1.36)

	For the six months ended June 30, 2023		
	As previously reported	Corrections	As corrected
Loss per share - Basic & Diluted			
Continuing Operations	$ (5.83)	$ (0.07)	$ (5.90)

SCHEDULE OF EFFECT IMPLEMENTATION ON CONDENSED CONSOLIDATED BALANCE SHEET

The following table illustrates the effect of implementation of Update 2016-13 on the current expected credit losses for the following line items on the condensed consolidated balance sheet:

Assets:	October 1, 2023 As reported under ASC 326	September 30, 2023 Pre-ASC 326 Adoption	Impact of ASC 326 Adoption
Trade receivables, net	$ 234,924	$ 234,924	$ -
Contract assets, net	$ 8,696	$ -	$ 8,696
Royalties receivable, net - related party	$ 10,000	$ -	$ 10,000
Note receivable, net - related party	$ 44,761	$ 44,761	$ -

SCHEDULE OF EXPECTED CREDIT LOSSES ACTIVITY

The following table illustrates the current expected credit losses activity for the nine months ended June 30, 2024:

	As of October 1, 2023	For the nine months ended June 30, 2024	As of June 30, 2024
Assets:			
Trade receivables, net	$ 234,924	$ (11,921)	$ 223,003
Trade receivables, net - related party	$ -	$ -	$ -
Contract assets, net	$ 8,696	$ 8,590	$ 17,286
Royalties receivable, net - related party	$ 10,000	$ -	$ 10,000
Note receivable, net - related party	$ 44,761	$ 1,427,403	$ 1,472,164

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DISCONTINUED OPERATIONS (Tables)

9 Months Ended

Jun. 30, 2024

Discontinued Operations and Disposal Groups [Abstract]

SUMMARY OF LOSS ON SALE INCLUDED IN INCOME/(LOSS) FROM DISCONTINUED OPERATIONS

The following table summarizes the loss on the sale recorded during the three months ended December 31, 2022, included in Income/(loss) from discontinued operations, net of tax in the accompanying condensed consolidated statement of operations:

Purchase Price	$ 745,621
Less cash and cash equivalents transferred	(699,423)
Less liabilities assumed	(10,924)
Net purchase price	$ 35,274
Assets Sold	
Accounts receivable, net	$ 625,638
Inventory, net	980,730
Prepaid expenses and other assets	502,577
Property and equipment, net	837,808
Goodwill	598,392
	3,545,145
Liabilities Transferred	
Accounts payable	370,774
Short-term liabilities	364,775
Long-term liabilities	318,981
	1,054,530
Net assets sold	$ 2,490,615
Pretax loss on sale of Cemtrex Advanced Technologies, Inc, and Cemtrex XR, Inc.	$ (2,455,341)

SCHEDULE OF FINANCIAL STATEMENTS INCLUDED WITHIN DISCONTINUED OPERATIONS

	Three months ended June 30,		Nine months ended June 30,	
	2024	2023	2024	2023
Total net sales	$ -	$ -	$ -	$ 649,061
Cost of sales	-	-	-	228,086
Operating, selling, general and administrative expenses	643	1,443	681	1,297,507
Other (income)/expenses	-	-	-	3,195
Income (loss) from discontinued operations	(643)	(1,443)	(681)	(879,727)
Amortization of discounted royalties	13,282	14,724	39,845	33,875
Loss on sale of discontinued operations	-	-	-	(2,455,341)
Adjustment of benefit obligation	-	-	-	89,085
Income tax provision	2,655	-	8,225	-

Discontinued operations, net of tax	$ 9,984	$ 13,281	$ 30,939	$ (3,212,108)

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REVENUE (Tables)

9 Months Ended
Jun. 30, 2024

Revenue from Contract with Customer [Abstract]

SCHEDULE OF DISAGGREGATION OF REVENUE RECOGNITION

The following table illustrates the approximate disaggregation of the Company's revenue based off timing of revenue recognition for the three and nine months ended June 30, 2024 and 2023:

	For the three months ended		For the nine months ended	
	June 30, 2024	June 30, 2023	June 30, 2024	June 30, 2023
Over time	63%	49%	57%	48%
Point-in-time	37%	51%	43%	52%

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LOSS PER COMMON SHARE (Tables)

9 Months Ended
Jun. 30, 2024

Earnings Per Share [Abstract]

SCHEDULE OF COMPUTATION OF DILUTED NET LOSS PER COMMON SHARE AS ANTI-DILUTIVE EFFECT

	For the three months ended June 30,		For the six months ended June 30,	
	2024	2023	2024	2023
Options	28,796	28,796	28,796	28,796
Warrants	13,529,410	-	13,529,410	-

SCHEDULE OF LOSS PER SHARE BASIC AND DILUTED FOR CONTINUING OPERATIONS

For the three and nine months ended June 30, 2024 and 2023, loss per share basic and diluted for continuing operations are calculated as follows:

	For the three months June 30,		For the nine months June 30,	
	2024	2023	2024	2023
Loss from Continuing operations	$ (9,149,303)	$ (1,185,400)	$ (12,043,882)	$ (4,835,914)
Less (loss)/gain in noncontrolling interest	(158,293)	(25,595)	(351,212)	(29,493)
Preferred stock dividends	52,515	58,720	52,515	58,720
Net loss applicable to common shareholders	(9,043,525)	(1,218,525)	(11,745,185)	(4,865,141)
Weighted Average Number of Shares-Basic & Diluted	31,346,628	897,897	11,044,569	824,689
Loss per share - Basic & Diluted - Continuing Operations	$ (0.29)	$ (1.36)	$ (1.06)	$ (5.90)

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SEGMENT INFORMATION (Tables)

9 Months Ended
Jun. 30, 2024

Segment Reporting [Abstract]

SCHEDULE OF SEGMENT INFORMATION

The following tables summarize the Company's reportable segment information and unallocated corporate expenses:

	Three months ended June 30, 2024				Three months ended June 30, 2023			
	Reportable Segments				Reportable Segments			
	Security	Industrial Services	Corporate	Consolidated	Security	Industrial Services	Corporate	Consolidated
Revenues	$ 6,193,487	$ 8,492,911	$ -	**$ 14,686,398**	$ 9,015,279	$ 5,714,861	$ -	**$ 14,730,140**
Cost of revenues	2,970,396	5,838,855	-	**8,809,251**	4,610,443	3,639,054	-	**8,249,497**
Gross profit	$ 3,223,091	$ 2,654,056	$ -	**$ 5,877,147**	$ 4,404,836	$ 2,075,807	$ -	**$ 6,480,643**
Operating expenses								
Sales, general, and administrative	4,363,645	1,917,206	1,585,878	**7,866,729**	3,182,509	912,387	1,032,183	**5,127,079**
Depreciation and amortization	96,210	229,241	-	**325,451**	90,630	159,251	-	**249,881**
Research and development	864,483	-	-	**864,483**	1,049,909	-	-	**1,049,909**
Operating (loss)/income	$ (2,101,247)	$ 507,609	$ (1,585,878)	**$ (3,179,516)**	81,788	1,004,169	(1,032,183)	**53,774**
Other income/(expense)	$ (119,813)	$ (50,250)	$ (5,732,430)	**$ (5,902,493)**	$ (282,857)	$ (7,281)	$ (929,395)	**$ (1,219,533)**

	Nine months ended June 30, 2024				Nine months ended June 30, 2023			
	Reportable Segments				Reportable Segments			
	Security	Industrial Services	Corporate	Consolidated	Security	Industrial Services	Corporate	Consolidated
Revenues	$ 23,446,220	$ 25,277,939	$ -	**$ 48,724,159**	$ 25,933,921	$ 16,839,858	$ -	**$ 42,773,779**
Cost of revenues	11,593,213	17,231,984	-	**28,825,197**	13,005,314	10,908,935	-	**23,914,249**
Gross profit	$ 11,853,007	$ 8,045,955	$ -	**$ 19,898,962**	$ 12,928,607	$ 5,930,923	$ -	**$ 18,859,530**
Operating expenses								
General, and administrative	12,524,869	5,343,738	3,317,055	**21,185,662**	9,494,634	3,437,565	2,826,134	**15,758,333**
Depreciation and amortization	295,622	703,019	-	**998,641**	161,833	484,157	52,279	**698,269**
Research and development	2,664,688	-	-	**2,664,688**	3,895,717	-	-	**3,895,717**
Operating (loss)/income	$ (3,632,172)	$ 1,999,198	$ (3,317,055)	**$ (4,950,029)**	$ (623,577)	$ 2,009,201	$ (2,878,413)	**$ (1,492,789)**
Other income/(expense)	$ (392,707)	$ (236,683)	$ (6,226,414)	**$ (6,855,804)**	$ (58,065)	$ (68,707)	$ (3,196,712)	**$ (3,323,484)**

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FAIR VALUE MEASUREMENTS (Tables)

9 Months Ended
Jun. 30, 2024

Fair Value Disclosures [Abstract]

SCHEDULE OF THE WARRANT LIABILITIES ACTIVITY

The Company's fair value liabilities at June 30, 2024, are as follows.

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Balance as of June 30, 2024
Liabilities				
Warrant liabilities	$ -	$ 10,428,397	$ -	$ 10,428,397
	$ -	$ 10,428,397	$ -	$ 10,428,397

At September 30, 2023, the Company had no fair value liabilities.

A summary of the warrant liabilities activity for the nine months ended June 30, 2024, is as follows:

	Series A Warrants	Series B Warrants	Prefunded Warrants	Total
Warrant Liabilities at September 30, 2023	$ -	$ -	$ -	$ -
Warrants Issued	11,242,940	2,942,711	3,093,960	17,279,611
Warrants Exercised	(864,214)	-	(3,179,110)	(4,043,324)
Fair market revaluation	(2,221,206)	(671,834)	85,150	(2,807,890)
Warrant Liabilities at June 30, 2024	**$ 8,157,520**	**$ 2,270,877**	**$ -**	**$ 10,428,397**

SCHEDULE OF THE WARRANT LIABILITIES ACTIVITY

A summary of the warrant liabilities activity for the nine months ended June 30, 2024, is as follows:

	Series A Warrants	Series B Warrants	Prefunded Warrants	Total
Warrant Liabilities at September 30, 2023	$ -	$ -	$ -	$ -
Warrants Issued	11,242,940	2,942,711	3,093,960	17,279,611
Warrants Exercised	(864,214)	-	(3,179,110)	(4,043,324)
Fair market revaluation	(2,221,206)	(671,834)	85,150	(2,807,890)
Warrant Liabilities at June 30, 2024	**$ 8,157,520**	**$ 2,270,877**	**$ -**	**$ 10,428,397**

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TRADE RECEIVABLES, NET (Tables)

9 Months Ended
Jun. 30, 2024

Receivables [Abstract]

SCHEDULE OF TRADE RECEIVABLES, NET

Trade receivables, net consist of the following:

	June 30, 2024	September 30, 2023
Trade receivables	$8,023,886	$9,444,619
Allowance for credit losses	(223,003)	(234,924)
	$7,800,883	$9,209,695

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PREPAID EXPENSES AND OTHER CURRENT ASSETS (Tables)

9 Months Ended
Jun. 30, 2024

Prepaid Expenses And Other Current Assets

SUMMARY OF PREPAID EXPENSES AND OTHER CURRENT ASSETS

Prepaid expenses and other current assets consist of the following:

	June 30, 2024	September 30, 2023
Prepaid expenses	$ 602,428	$ 521,310
Prepaid inventory	378,306	1,084,051
Deferred costs	87,616	25,941
Short-term investments	13,871	13,663
Loan origination costs	18,133	-
Prepaid income taxes	481,672	168,555
VAT and GST tax receivable	-	298,502
Prepaid expenses and other current assets total	**$ 1,582,026**	**$ 2,112,022**

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INVENTORY, NET (Tables)

9 Months Ended
Jun. 30, 2024

Inventory Disclosure [Abstract]

SCHEDULE OF INVENTORY, NET

Inventory, net consisted of the following:

	June 30, 2024	September 30, 2023
Raw materials	$ 844,693	$ 885,398
Work in progress	306,255	109,019
Finished goods	6,381,007	7,744,802
Inventory, net	7,531,955	8,739,219

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PROPERTY AND EQUIPMENT (Tables)

9 Months Ended
Jun. 30, 2024

Property, Plant and Equipment [Abstract]

SUMMARY OF PROPERTY AND EQUIPMENT

Property and equipment are summarized as follows:

	June 30, 2024	September 30, 2023
Land	$ 945,279	$ 945,279
Building and leasehold improvements	4,384,484	4,362,062
Furniture and office equipment	598,123	579,700
Computers and software	1,333,135	1,333,135
Machinery and equipment	12,691,462	12,488,639
	19,952,483	19,708,815
Less: Accumulated depreciation	(11,369,370)	(10,490,114)
Property and equipment, net	$ 8,583,113	$ 9,218,701

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GOODWILL (Tables)

9 Months Ended
Jun. 30, 2024

Goodwill and Intangible Assets Disclosure [Abstract]

SCHEDULE OF GOODWILL BY SEGMENT

Changes in the carrying amount of goodwill, by segment, are as follows:

	Security	Industrial Services	Consolidated
Balance at September 30, 2023	$ 530,475	$ 3,851,416	$ 4,381,891
Purchase price allocation adjustment	(143,069)	-	(143,069)
Balance at June 30, 2024	$ 387,406	$ 3,851,416	$ 4,238,822

As of June 30, 2024, and September 30, 2023, accumulated impairment losses of $3,316,000 related to the Security segment have been recorded.

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OTHER ASSETS (Tables)

9 Months Ended
Jun. 30, 2024

Deferred Costs, Capitalized, Prepaid, and Other Assets Disclosure [Abstract]

SCHEDULE OF OTHER ASSETS

Other assets consisted of the following:

	June 30, 2024	September 30, 2023
Rental deposits	$ 210,428	$ 198,641
Investment in Masterpiece VR	1,200,000	1,100,000
Other deposits	356,684	167,808
Demonstration equipment supplied to resellers	442,978	369,560
Other assets total	**$ 2,210,090**	**$ 1,836,009**

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ACCRUED EXPENSES (Tables)

9 Months Ended
Jun. 30, 2024

Payables and Accruals [Abstract]

SCHEDULE OF ACCRUED EXPENSES

Accrued expenses consisted of the following:

	June 30, 2024	September 30, 2023
Accrued expenses	$ 1,053,332	$ 319,211
Accrued payable on inventory in transit	640,450	1,154,254
Accrued payroll	430,974	1,088,223
Accrued warranty	222,702	222,702
Accrued expenses total	**$ 2,347,458**	**$ 2,784,390**

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DEFERRED REVENUE (Tables)

9 Months Ended
Jun. 30, 2024

Deferred Revenue

SCHEDULE OF DEFERRED REVENUE

The Company's deferred revenue as of and for the three and nine months ended June 30, 2024, and 2023, were as follows:

	For the three months ended		For the nine months ended	
	June 30, 2024	June 30, 2023	June 30, 2024	June 30, 2023
Deferred revenue at beginning of period	$ 2,059,225	$ 1,714,998	$ 2,311,334	$ 1,824,534
Net additions:				
Deferred software revenues	502,136	673,363	1,649,519	1,681,532
Recognized as revenue:				
Deferred software revenues	(645,092)	(1,066,753)	(2,044,584)	(2,184,458)
Deferred revenue at end of period	1,916,269	1,321,608	1,916,269	1,321,608
Less: current portion	1,284,688	581,193	1,284,688	581,193
Long-term deferred revenue at end of period	$ 631,581	$ 740,415	$ 631,581	$ 740,415

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CONTRACT ASSETS AND LIABILITIES

9 Months Ended

(Tables) **Jun. 30, 2024**

Contract Assets And Liabilities

SCHEDULE OF CONTRACT ASSETS AND LIABILITIES

The following is a summary of the Company's uncompleted contracts:

	June 30, 2024	September 30, 2023
Costs incurred on uncompleted contracts	$ 11,775,728	$ 12,523,552
Estimated gross profit	2,549,303	3,085,350
	14,325,031	15,608,902
Applicable billings to date	(15,111,577)	(14,850,020)
Net (billings in excess of costs)/earnings in excess of billings, Ending balance	**$ (786,546)**	**$ 758,882**

SUMMARY OF CONTRACT ASSETS AND CONTACT LIABILITIES

The following table summarizes the net activity of the contract assets and contract liabilities for the three- and six-month periods ended June 30, 2024 and 2023.

	June 30, 2024	June 30, 2023	June 30, 2024	June 30, 2023
	For the three months ended		For the nine months ended	
	June 30, 2024	June 30, 2023	June 30, 2024	June 30, 2023
Costs and Estimated Earnings in Excess of Billings on Uncompleted Contracts				
Contract asset, beginning balance	$ 1,979,679	$ 794,416	$ 1,739,201	$ 781,819
Changes in revenue billed, contract price or cost estimates	(864,619)	(227,901)	(624,141)	(215,304)
Contract asset, net, ending balance	**$ 1,115,060**	**$ 566,515**	**$ 1,115,060**	**$ 566,515**
Billings in Excess of Costs and Estimated Earnings on Uncompleted Contracts				
Contract liability, beginning balance	(1,899,409)	$ (924,856)	(980,319)	$ (369,890)
Changes in revenue billed, contract price or cost estimates	(2,197)	185,894	(921,287)	(369,072)
Contract liability, ending balance	**$ (1,901,606)**	**$ (738,962)**	**$ (1,901,606)**	**$ (738,962)**
Net Billings in Excess of Costs and Estimated Earnings on Uncompleted Contracts				
Net billings in excess of costs, beginning balance	$ 80,270	$ (130,440)	$ 758,882	$ 411,929
Changes in revenue billed, contract price or cost estimates	(866,816)	(42,007)	$ (1,545,428)	(584,376)
Net billings in excess of costs, ending balance	**$ (786,546)**	**$ (172,447)**	**$ (786,546)**	**$ (172,447)**

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LEASES (Tables) **9 Months Ended Jun. 30, 2024**

Leases

SCHEDULE OF RECONCILIATION OF UNDISCOUNTED CASH FLOWS TO OPERATING LEASE LIABILITIES

A reconciliation of undiscounted cash flows to operating lease liabilities recognized in the condensed consolidated balance sheet at June 30, 2024, is set forth below:

Years ending September 30,	Operating Leases
2024	218,345
2025	877,020
2026	686,436
2027	315,517
2028	58,085
Undiscounted lease payments	2,155,403
Amount representing interest	(158,796)
Discounted lease payments	1,996,607
Less short-term operating lease liabilities	780,423
Long-term operating lease liabilities	$ 1,216,184

SCHEDULE OF LEASE COSTS

Lease costs for the three and nine months ended June 30, 2024, and 2023 are set forth below:

	For the three months ended June 30,		For the nine months ended June 30,	
	2024	2023	2024	2023
Operating lease costs:				
Operating lease costs	256,570	193,843	645,695	678,489
Short-term lease costs	15,379	-	49,341	-
Total lease cost	**$ 271,949**	**$ 193,843**	**$ 695,036**	**$ 678,489**

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LINES OF CREDIT AND LONG-TERM LIABILITIES (Tables) **9 Months Ended Jun. 30, 2024**

Debt Disclosure [Abstract]

SCHEDULE OF LINES OF CREDIT AND LIABILITIES

The following table outlines the Company's secured liabilities:

	Interest Rate	Maturity	June 30, 2024	September 30, 2023
Fulton Bank - $360,000 fund equipment for AIS. The Company was in compliance with loan covenants as of June 30, 2024. This loan is secured by certain assets of the Company.	SOFR plus 2.37% (7.7% as of June 30, 2024 and 7.68% as of September 30, 2023).	1/31/2025	49,042	108,700
Fulton Bank mortgage $2,476,000. The Company was in compliance with loan covenants as of June 30, 2024. This loan is secured by the underlying asset.	SOFR plus 2.62% (7.95% on June 30, 2024 and (7.93% on September 30, 2023).	1/28/2040	2,130,074	2,180,115
Fulton Bank (HEISEY) - $1,200,000 mortgage loan; requires monthly principal and interest payments through August 1, 2043 with a final payment of remaining principal on September 1, 2043; The loan is collateralized by 615 Florence Street and 740 Barber Street and guaranteed by AIS and Cemtrex.	SOFR plus 2.80% per annum (8.13% as of June 30, 2024 and 8.11% as of September 30, 2023).	9/30/2043	1,164,271	1,200,000
Fulton Bank (HEISEY) - $2,160,000. promissory note related to purchase of Heisey; requires 84 monthly principal and interest payments; The note is collateralized by the Heisey assets and guaranteed by the Parent; matures in 2030.	SOFR plus 2.80% per annum (8.13% as of June 30, 2024 and 8.11% as of September 30, 2023).	7/1/2030	1,961,494	2,122,565
Note payable - $5,755,000 - Less original issue discount $750,000 and legal fees $5,000, net cash received $5,000,000 Unamortized original issue discount balance of $0, as of June 30, 2024 and September 30, 2023.	8%	6/30/2025	239,813	4,596,589
Note payable - $9,205,000. Less original issue discount $1,200,000 and legal fees $5,000,net cash received $8,000,000. 28,572 shares of common stock valued at $700,400 recognized as additional original issue discount. Unamortized original issue discount balance of $0 as of June 30, 2024 and September 30, 2023.	8%	2/22/2026	11,949,012	11,243,233
Note Payable - $240,000 For the purchase of Heisey Mechanical, Ltd.	6%	7/1/2024	-	240,000
Term Loan Agreement with NIL Funding Corporation ("NIL") - $5,600,000 The Company was in compliance with loan covenants as of September 30, 2023.	11.50%	12/31/2024	-	1,979,743
Paycheck Protection Program loan - $121,400 - The issuing bank determined that this loan qualifies for loan forgiveness; however the Company is awaiting final approval from the Small Business Administration.	1%	5/5/2025	60,749	91,114
Software License Agreement - $1,125,000, for the purchase of software source code for use in our Security segment products	N/A	6/3/2024	-	675,000
HDFC Bank Auto Loan - $28,331, for the purchase of automobile at India office. Monthly payments of ₹65,179 ($781.93 as translated as of June 30, 2024). Automobile is collateral for this loan. This loan was paid off prior to the maturity date.	8.70%	6/5/2027	-	-
Total debt			**$ 17,554,455**	**$ 24,437,059**
Less: Current maturities			(661,271)	(14,507,711)
Long-term debt			**$ 16,893,184**	**$ 9,929,348**

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STOCKHOLDERS' **9 Months Ended**

EQUITY (Tables) — **Jun. 30, 2024**

Equity [Abstract]

SCHEDULE SHARES ISSUABLE UNDER WARRANTS OUTSTANDING

The following table summarizes information about shares issuable under warrants outstanding as of June 30, 2024.

	Warrant Shares Outstanding	Weighted Average Exercise Price	Weighted Average Remaining Contractual Term (in years)
Outstanding at September 30, 2023	-		
Warrants granted	65,327,640	$ 0.85	
Warrants exercised	(14,718,593)	$ 0.65	
Warrants forfeited	-		
Warrants cancelled	-		
Outstanding at June 30, 2024	50,609,047	$ 0.23	3.01
Exercisable at June 30, 2024	50,609,047	$ 0.23	3.01

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SUBSEQUENT EVENTS (Tables) — **9 Months Ended Jun. 30, 2024**

Subsequent Events [Abstract]

SCHEDULE SHARES OF COMMON STOCK AND AUTHORIZED SHARES OF CAPITAL STOCK

	Before Reverse Split	After Reverse Stock Split	
		1-for-10	1-for-20
Common Stock Authorized (1)	70,000,000	70,000,000	70,000,000
Preferred Stock Authorized	10,000,000	10,000,000	10,000,000
Common Stock Issued and Outstanding	16,352,270	1,635,227	817,614
Common Stock Underlying Options and Warrants	50,637,843	5,063,784	2,531,892
Common Stock Available for Grant under 2020 Equity Compensation Plan	1,991,207	199,121	99,560

(1) Considers the increase in authorized shares which became effective on August 2, 2024.

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SCHEDULE OF BUSINESS ACQUISITION OF TANGIBLE AND INTANGIBLE ASSETS AND LIABILITIES (Details) - USD ($)

	Jul. 01, 2023	12 Months Ended Jun. 30, 2024	Sep. 30, 2023
Restructuring Cost and Reserve [Line Items]			
Goodwill		$ 4,238,822	$ 4,381,891
Heisey Mechanical Ltd [Member]			
Restructuring Cost and Reserve [Line Items]			
Cash	$ 393,291	393,291	
Seller's note	240,000	240,000	
Financed amount	2,160,000	2,160,000	
Total consideration transferred	2,793,291	2,793,291	
Inventory	300,000	443,069	
Contract assets	667,259	667,259	
Machinery and equipment	1,625,000	1,625,000	
Contract liabilities	(216,469)	(216,469)	
Accrued expenses	(57,499)	(57,499)	
Goodwill	475,000	331,931	
Total consideration transferred	$ 2,793,291	$ 2,793,291	

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SCHEDULE OF PRO FORMA FINANCIAL INFORMATION (Details) - USD ($)

	3 Months Ended Jun. 30, 2023	6 Months Ended Jun. 30, 2023
Organization, Consolidation and Presentation of Financial Statements [Abstract]		
Revenues	$ 17,294,252	$ 49,837,190
Net loss	$ (1,463,553)	$ (7,855,584)

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ORGANIZATION AND PLAN OF OPERATIONS (Details Narrative)

	May 03, 2024 USD ($) $ / shares shares	May 01, 2024 shares	Jan. 12, 2024 shares	Jan. 05, 2024 shares	Aug. 30, 2023 USD ($)	Jul. 01, 2023 USD ($) ft²	3 Months Ended Jun. 30, 2024 USD ($) shares	Mar. 31, 2024 USD ($)	Dec. 31, 2023 USD ($)	Jun. 30, 2023 USD ($)	Mar. 31, 2023 USD ($)	Dec. 31, 2022 USD ($)	9 Months Ended Jun. 30, 2024 USD ($) shares	Jun. 30, 2023 USD ($) shares	12 Months En Jun. 30, 2024 USD ($)	Sep. 30, 2023 USD ($)
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]																
Share price | $ / shares	$ 0.277															
Gross proceeds sale of units													$ 10,035,293			
Fair value	$ 3,093,960						$ (2,807,890)						(2,807,890)			
Strike price | $ / shares	$ 0.001															
Issuance of warrants	$ 17,279,611															
Gross proceeds received	10,024,083															
Loss on excess fair value	$ 7,255,527															
Net loss							8,981,026	$ 1,473,211	$ 1,207,494	1,146,524	$ 594,794	$ 6,277,211	11,661,731	8,018,529		$ 9,196,875
Loss from continuing operations													12,043,882			
Debt obligations													14,004,886			
Working capital							$ 12,400,461						12,400,461		$ 12,400,461	
Negative operating cash flows													$ (2,076,477)	$ (2,919,185)		
Underwriting Agreement [Member]																
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]																
Underwritting public offering description		(i) 554,705 units (the "Common Units"), each														

		consisting of one share of common stock of the Company (“Common Stock”), a warrant to purchase one share of common stock at an exercise price of $0.85 per share, which warrant will expire on the two-and-a-half year anniversary of the original issuance date (the “Series A Warrants”), and a warrant to purchase one share of common stock at an exercise price of $0.85 per share, which warrant will expire on the five-year anniversary of the original issuance date (the “Series B Warrants”); and (ii) 11,210,000 pre-funded units (the “Pre-funded Units”), each consisting of one pre-funded warrant to purchase one share of common stock (the “Pre-funded Warrants”), a Series A Warrant and a Series B Warrant. The purchase price of each Unit was $0.85, and the purchase price of each Pre-Funded Unit was $0.849. The Pre-Funded Warrants are immediately exercisable and may be exercised at any time until all of the Pre-Funded Warrants are exercised in full.	
Number of shares sold | shares	11,764,705		
Common shares issuable | shares			554,705
Gross proceeds sale of units	$ 10,035,293		
Underwriting discounts and other issuance expenses	$ 995,333		
Preferred Stock [Member] | Minimum [Member]			
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]			

Share price | $ / shares			
Common Stock [Member]			
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]			
Share price | $ / shares			
Common shares issuable | shares			554,705
Net loss			
Common Stock [Member] | Underwriting Agreement [Member]			
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]			
Number of shares sold | shares	554,705		
Common Stock [Member] | Underwriting Agreement [Member] | Over-Allotment Option [Member]			
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]			
Stock option granted | shares		1,764,705	
Percentage for number of common stock and pre-funded warrants sold in offering		15.00%	
Common Stock [Member] | Minimum [Member]			
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]			
Share price | $ / shares			
Series A Warrant [Member] | Underwriting Agreement [Member] | Over-Allotment Option [Member]			
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]			
Warrants sold | shares	1,764,705	1,764,705	
Percentage for warrants sold in offering		15.00%	
Warrants exercised | shares	1,764,705		
Series B Warrant [Member] | Underwriting Agreement [Member] | Over-Allotment Option [Member]			
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]			
Warrants sold | shares	1,764,705	1,764,705	
Percentage for warrants sold in offering		15.00%	
Warrants exercised | shares	1,764,705		
Prefunded Units [Member] | Underwriting Agreement [Member]			
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]			
Number of shares sold | shares	11,210,000		
Common shares issuable | shares	11,210,000		
Prefunded Warrant [Member] | Underwriting Agreement [Member]			
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]			
Warrants sold | shares	11,210,000		
Common shares issuable | shares	11,210,000		
Series 1 Preferred Stock [Member]			
Collaborative Arrangement and			

Arrangement Other than Collaborative [Line Items]								
Share price | $ / shares								
Number of shares brought back | shares		69,705	71,951					
Series 1 Preferred Stock [Member] | Preferred Stock [Member]								
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]								
Net loss								
Series A Warrants [Member]								
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]								
Share price | $ / shares	$ 0.277							
Common shares issuable | shares	40,588,230					1,169,531		
Fair value	$ 11,242,940							
Series B Warrants [Member]								
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]								
Share price | $ / shares	$ 0.277							
Fair value	$ 2,942,711							
Series B Warrants [Member] | Measurement Input, Exercise Price [Member]								
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]								
Dividend rate	0.85							
Series B Warrants [Member] | Measurement Input, Price Volatility [Member]								
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]								
Dividend rate	132							
Term	5 years							
Series B Warrants [Member] | Measurement Input, Risk Free Interest Rate [Member]								
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]								
Dividend rate	4.5							
Series B Warrants [Member] | Measurement Input, Expected Dividend Rate [Member]								
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]								
Dividend rate	0							
Heisey Mechanical Ltd [Member]								
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]								
Consideration excluding contract assets and liabilities			$ 2,400,000					
Adjustments for contract assets and liabilities			$ 393,291					$ 393,291
Real estate purchased		$ 1,500,000						
Manufacturing floor space | ft²			33,000					
Proforma adjustments, depreciation expense from acquired fixed assets					63,900		$ 191,700	
Proforma adjustments, interest expense on debt used in acquisition					31,500		97,359	
Proforma adjustments, income tax expenses					$ 20,739		$ 13,694	
Heisey Mechanical Ltd								

[Member] | Fulton Bank [Member]

Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]

Mortgage acquired value	$ 1,200,000
Mortgage interest rate	2.80%
Mortgage maturity date	Sep. 30, 2043

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SCHEDULE OF ERROR CORRECTIONS AND PRIOR PERIOD ADJUSTMENTS (Details) - $ / shares	3 Months Ended		6 Months Ended	9 Months Ended	
	Jun. 30, 2024	Jun. 30, 2023	Jun. 30, 2023	Jun. 30, 2024	Jun. 30, 2023
Continuing Operations Loss per share - Basic	$ (0.29)	$ (1.36)	$ (5.90)	$ (1.06)	$ (5.90)
Continuing Operations Loss per share - Diluted	$ (0.29)	(1.36)	(5.90)	$ (1.06)	$ (5.90)
Previously Reported [Member]					
Continuing Operations Loss per share - Basic		(1.29)	(5.83)		
Continuing Operations Loss per share - Diluted		(1.29)	(5.83)		
Revision of Prior Period, Reclassification, Adjustment [Member]					
Continuing Operations Loss per share - Basic		(0.07)	(0.07)		
Continuing Operations Loss per share - Diluted		$ (0.07)	$ (0.07)		

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SCHEDULE OF EFFECT IMPLEMENTATION ON CONDENSED CONSOLIDATED BALANCE SHEET (Details) - USD ($)	Jun. 30, 2024	Oct. 01, 2023	Sep. 30, 2023
Trade receivables, net	$ 7,800,883		$ 9,209,695
Contract assets, net	1,115,060		1,739,201
Related Party [Member]			
Trade receivables, net	755,198		
Royalties receivable, net - related party	453,330		674,893
Note receivable, net - related party			761,585
Accounting Standards Update 2016-13 [Member]			
Trade receivables, net			234,924
Contract assets, net			
Accounting Standards Update 2016-13 [Member] | Related Party [Member]			
Royalties receivable, net - related party			
Note receivable, net - related party			$ 44,761
Accounting Standards Update 2016-13 [Member] | Cumulative Effect, Period of Adoption, Adjusted Balance [Member]			
Trade receivables, net		$ 234,924	
Contract assets, net		8,696	
Accounting Standards Update 2016-13 [Member] | Cumulative Effect, Period of Adoption, Adjusted Balance [Member] | Related Party [Member]			
Royalties receivable, net - related party		10,000	
Note receivable, net - related party		$ 44,761	
Accounting Standards Update 2016-13 [Member] | Cumulative Effect, Period of Adoption, Adjustment [Member]			
Trade receivables, net			
Contract assets, net	8,696		
Accounting Standards Update 2016-13 [Member] | Cumulative Effect, Period of Adoption, Adjustment [Member] | Related Party [Member]			
Royalties receivable, net - related party	10,000		
Note receivable, net - related party			

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SCHEDULE OF EXPECTED CREDIT LOSSES ACTIVITY (Details) - USD ($)	Jun. 30, 2024	Oct. 01, 2023	Sep. 30, 2023
Financing Receivable, Past Due [Line Items]			
Trade receivables, net	$ 7,800,883		$ 9,209,695
Contract assets, net	1,115,060		1,739,201
Related Party [Member]			
Financing Receivable, Past Due [Line Items]			
Trade receivables, net	755,198		
Royalties receivable, net - related party	453,330		674,893
Note receivable, net - related party			$ 761,585
Accounts Receivable Portfolio Segment [Member]			
Financing Receivable, Past Due [Line Items]			
Trade receivables, net	223,003		
Contract assets, net	17,286		
Accounts Receivable Portfolio Segment [Member] | Related Party [Member]			
Financing Receivable, Past Due [Line Items]			
Trade receivables, net			
Royalties receivable, net - related party	10,000		
Note receivable, net - related party	1,472,164		
Accounts Receivable Portfolio Segment [Member] | Previously Reported [Member]			
Financing Receivable, Past Due [Line Items]			
Trade receivables, net		$ 234,924	
Contract assets, net		8,696	
Accounts Receivable Portfolio Segment [Member] | Previously Reported [Member] | Related Party [Member]			
Financing Receivable, Past Due [Line Items]			
Trade receivables, net			
Royalties receivable, net - related party		10,000	
Note receivable, net - related party		$ 44,761	
Accounts Receivable Portfolio Segment [Member] | Revision of Prior Period, Reclassification, Adjustment [Member]			
Financing Receivable, Past Due [Line Items]			
Trade receivables, net	(11,921)		
Contract assets, net	8,590		
Accounts Receivable Portfolio Segment [Member] | Revision of Prior Period, Reclassification, Adjustment [Member] | Related Party [Member]			
Financing Receivable, Past Due [Line Items]			
Trade receivables, net			
Royalties receivable, net - related party			
Note receivable, net - related party	$ 1,427,403		

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SUMMARY OF LOSS ON SALE INCLUDED IN INCOME/(LOSS) FROM DISCONTINUED OPERATIONS (Details) - Discontinued Operations, Disposed of by Sale [Member]	3 Months Ended
	Dec. 31, 2022 USD ($)
Income Statement, Balance Sheet and Additional Disclosures by Disposal Groups, Including Discontinued Operations [Line Items]	
Purchase Price	$ 745,621
Less cash and cash equivalents transferred	(699,423)
Less liabilities assumed	(10,924)
Net purchase price	35,274
Assets Sold	
Accounts receivable, net	625,638
Inventory, net	980,730
Prepaid expenses and other assets	502,577
Property and equipment, net	837,808
Goodwill	598,392
Total Assets Sold	3,545,145
Liabilities Transferred	
Accounts payable	370,774
Short-term liabilities	364,775
Long-term liabilities	318,981
Total Liabilities Transferred	1,054,530
Net assets sold	2,490,615
Pretax loss on sale of Cemtrex Advanced Technologies, Inc, and Cemtrex XR, Inc.Companies	$ (2,455,341)

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SCHEDULE OF FINANCIAL STATEMENTS INCLUDED WITHIN DISCONTINUED OPERATIONS (Details) - USD ($)	3 Months Ended		9 Months Ended	
	Jun. 30, 2024	Jun. 30, 2023	Jun. 30, 2024	Jun. 30, 2023
Discontinued Operations and Disposal Groups [Abstract]				
Total net sales				$ 649,061
Cost of sales				228,086
Operating, selling, general and administrative expenses	643	1,443	681	1,297,507
Other (income)/expenses				3,195
Income (loss) from discontinued operations	(643)	(1,443)	(681)	(879,727)
Amortization of discounted royalties	13,282	14,724	39,845	33,875
Loss on sale of discontinued operations				(2,455,341)
Adjustment of benefit obligation				89,085
Income tax provision	2,655		8,225	
Discontinued operations, net of tax	$ 9,984	$ 13,281	$ 30,939	$ (3,212,108)

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DISCONTINUED OPERATIONS (Details Narrative) - USD ($)		3 Months Ended		9 Months Ended	
	Nov. 22, 2022	Jun. 30, 2024	Dec. 31, 2023	Jun. 30, 2024	Jun. 30, 2023
Loss on discontinued operations					$ 89,085
Smart Desk [Member] | Safe Agreement [Member]					
Gain contingency on royalty	$ 0				
Cemtrex XR Inc [Member]					
Increase in royalty payment	$ 820,000				
Royalties paid		$ 13,282		$ 14,724	$ 39,845
Vicon Industries, Inc. [Member]					
Discontinued operations funds received			$ 96,095		
Discontinued operations consulting fees			7,010		
Loss on discontinued operations			$ 89,085		

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SCHEDULE OF DISAGGREGATION OF REVENUE RECOGNITION (Details)	3 Months Ended		9 Months Ended	
	Jun. 30, 2024	Jun. 30, 2023	Jun. 30, 2024	Jun. 30, 2023
Transferred over Time [Member]				
Disaggregation of Revenue [Line Items]				
Revenue performance obligation percentage	63.00%	49.00%	57.00%	48.00%
Transferred at Point in Time [Member]				
Disaggregation of Revenue [Line Items]				
Revenue performance obligation percentage	37.00%	51.00%	43.00%	52.00%

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SCHEDULE OF COMPUTATION OF DILUTED NET LOSS PER COMMON SHARE AS ANTI-DILUTIVE EFFECT (Details) - shares	3 Months Ended		9 Months Ended	
	Jun. 30, 2024	Jun. 30, 2023	Jun. 30, 2024	Jun. 30, 2023
Share-Based Payment Arrangement, Option [Member]				
Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items]				
Anti-dilutive shares	28,796	28,796	28,796	28,796
Warrant [Member]				
Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items]				
Anti-dilutive shares	13,529,410		13,529,410	

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SCHEDULE OF LOSS PER SHARE BASIC AND DILUTED FOR CONTINUING OPERATIONS (Details) - USD ($)	3 Months Ended		6 Months Ended	9 Months Ended	
	Jun. 30, 2024	Jun. 30, 2023	Jun. 30, 2023	Jun. 30, 2024	Jun. 30, 2023
Earnings Per Share [Abstract]					
Loss from Continuing operations	$ (9,149,303)	$ (1,185,400)		$ (12,043,882)	$ (4,835,914)
Less (loss)/gain in noncontrolling interest	(158,293)	(25,595)		(351,212)	(29,493)
Preferred stock dividends	52,515	58,720		52,515	58,720
Net loss applicable to common shareholders	$ (9,043,525)	$ (1,218,525)		$ (11,745,185)	$ (4,865,141)
Weighted Average Number of Shares - Basic	31,346,628	897,897		11,044,569	824,689
Weighted Average Number of Shares - Diluted	31,346,628	897,897		11,044,569	824,689
Loss per share - Basic - Continuing Operations	$ (0.29)	$ (1.36)	$ (5.90)	$ (1.06)	$ (5.90)

Loss per share - Diluted - Continuing Operations	$ (0.29)	$ (1.36)	$ (5.90)	$ (1.06)	$ (5.90)

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SCHEDULE OF SEGMENT INFORMATION (Details) - USD ($)	3 Months Ended		9 Months Ended	
	Jun. 30, 2024	Jun. 30, 2023	Jun. 30, 2024	Jun. 30, 2023
Segment Reporting Information [Line Items]				
Revenues	$ 14,686,398	$ 14,730,140	$ 48,724,159	$ 42,773,779
Cost of revenues	8,809,251	8,249,497	28,825,197	23,914,249
Gross profit	5,877,147	6,480,643	19,898,962	18,859,530
Operating expenses				
Selling, general, and administrative	7,866,729	5,127,079	21,185,662	15,758,333
Depreciation and amortization	325,451	249,881	998,641	698,269
Research and development	864,483	1,049,909	2,664,688	3,895,717
Operating (loss)/income	(3,179,516)	53,774	(4,950,029)	(1,492,789)
Other income/(expense)	(5,902,493)	(1,219,533)	(6,855,804)	(3,323,484)
Security [Member]				
Segment Reporting Information [Line Items]				
Revenues	6,193,487	9,015,279	23,446,220	25,933,921
Cost of revenues	2,970,396	4,610,443	11,593,213	13,005,314
Gross profit	3,223,091	4,404,836	11,853,007	12,928,607
Operating expenses				
Selling, general, and administrative	4,363,645	3,182,509	12,524,869	9,494,634
Depreciation and amortization	96,210	90,630	295,622	161,833
Research and development	864,483	1,049,909	2,664,688	3,895,717
Operating (loss)/income	(2,101,247)	81,788	(3,632,172)	(623,577)
Other income/(expense)	(119,813)	(282,857)	(392,707)	(58,065)
Industrial Services [Member]				
Segment Reporting Information [Line Items]				
Revenues	8,492,911	5,714,861	25,277,939	16,839,858
Cost of revenues	5,838,855	3,639,054	17,231,984	10,908,935
Gross profit	2,654,056	2,075,807	8,045,955	5,930,923
Operating expenses				
Selling, general, and administrative	1,917,206	912,387	5,343,738	3,437,565
Depreciation and amortization	229,241	159,251	703,019	484,157
Research and development				
Operating (loss)/income	507,609	1,004,169	1,999,198	2,009,201
Other income/(expense)	(50,250)	(7,281)	(236,683)	(68,707)
Corporate Segment [Member]				
Segment Reporting Information [Line Items]				
Revenues				
Cost of revenues				
Gross profit				
Operating expenses				
Selling, general, and administrative	1,585,878	1,032,183	3,317,055	2,826,134
Depreciation and amortization				52,279
Research and development				
Operating (loss)/income	(1,585,878)	(1,032,183)	(3,317,055)	(2,878,413)
Other income/(expense)	$ (5,732,430)	$ (929,395)	$ (6,226,414)	$ (3,196,712)

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SEGMENT INFORMATION (Details Narrative)	9 Months Ended
	Jun. 30, 2024 Segment
Segment Reporting [Abstract]	
Number of reportable segments	2

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RESTRICTED CASH (Details Narrative) - USD ($)		
	Jun. 30, 2024	Sep. 30, 2023
Cash and Cash Equivalents [Abstract]		
Restricted cash	$ 1,052,028	$ 919,652
Restricted cash escrow	$ 100,000	$ 100,000

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SCHEDULE OF THE WARRANT LIABILITIES ACTIVITY (Details)	9 Months Ended
	Jun. 30, 2024 USD ($) shares
Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items]	
Fair value liabilities | $	$ 10,428,397
Warrant Liabilities at September 30, 2023	
Warrants Issued	17,279,611
Warrants Exercised	(4,043,324)
Fair market revaluation	(2,807,890)
Warrant Liabilities at June 30, 2024	10,428,397
Series A Warrants [Member]	
Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items]	
Warrant Liabilities at September 30, 2023	
Warrants Issued	11,242,940
Warrants Exercised	(864,214)
Fair market revaluation	(2,221,206)
Warrant Liabilities at June 30, 2024	8,157,520
Series B Warrants [Member]	
Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items]	
Warrant Liabilities at September 30, 2023	
Warrants Issued	2,942,711
Warrants Exercised	
Fair market revaluation	(671,834)
Warrant Liabilities at June 30, 2024	2,270,877
Prefunded Warrants [Member]	
Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items]	
Warrant Liabilities at September 30, 2023	
Warrants Issued	3,093,960
Warrants Exercised	(3,179,110)
Fair market revaluation	85,150
Warrant Liabilities at June 30, 2024	
Warrant Liabilities [Member]	
Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items]	
Fair value liabilities | $	$ 10,428,397
Fair Value, Inputs, Level 1 [Member]	

Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items]	
Fair value liabilities | $	
Fair Value, Inputs, Level 1 [Member] | Warrant Liabilities [Member]	
Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items]	
Fair value liabilities | $	
Fair Value, Inputs, Level 2 [Member]	
Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items]	
Fair value liabilities | $	10,428,397
Fair Value, Inputs, Level 2 [Member] | Warrant Liabilities [Member]	
Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items]	
Fair value liabilities | $	10,428,397
Fair Value, Inputs, Level 3 [Member]	
Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items]	
Fair value liabilities | $	
Fair Value, Inputs, Level 3 [Member] | Warrant Liabilities [Member]	
Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items]	
Fair value liabilities | $	

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SCHEDULE OF TRADE RECEIVABLES, NET (Details) - USD ($)	**Jun. 30, 2024**	**Sep. 30, 2023**
Receivables [Abstract]		
Trade receivables	$ 8,023,886	$ 9,444,619
Allowance for credit losses	(223,003)	(234,924)
Accounts receivables, net, total	$ 7,800,883	$ 9,209,695

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SUMMARY OF PREPAID EXPENSES AND OTHER CURRENT ASSETS (Details) - USD ($)	**Jun. 30, 2024**	**Sep. 30, 2023**
Prepaid Expenses And Other Current Assets		
Prepaid expenses	$ 602,428	$ 521,310
Prepaid inventory	378,306	1,084,051
Deferred costs	87,616	25,941
Short-term investments	13,871	13,663
Loan origination costs	18,133	
Prepaid income taxes	481,672	168,555
VAT and GST tax receivable		298,502
Prepaid expenses and other current assets total	$ 1,582,026	$ 2,112,022

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SCHEDULE OF INVENTORY, NET (Details) - USD ($)	**Jun. 30, 2024**	**Sep. 30, 2023**
Inventory Disclosure [Abstract]		
Raw materials	$ 844,693	$ 885,398
Work in progress	306,255	109,019
Finished goods	6,381,007	7,744,802
Inventory, net	$ 7,531,955	$ 8,739,219

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INVENTORY, NET (Details Narrative) - USD ($)	**Jun. 30, 2024**	**Sep. 30, 2023**
Inventory Disclosure [Abstract]		
Allowance for obsolete inventories	$ 501,836	$ 618,021

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SUMMARY OF PROPERTY AND EQUIPMENT (Details) - USD ($)	**Jun. 30, 2024**	**Sep. 30, 2023**
Property, Plant and Equipment [Line Items]		
Property and equipment, gross	$ 19,952,483	$ 19,708,815
Less: Accumulated depreciation	(11,369,370)	(10,490,114)
Property and equipment, net	8,583,113	9,218,701
Land [Member]		
Property, Plant and Equipment [Line Items]		
Property and equipment, gross	945,279	945,279
Building and Leasehold Improvements [Member]		
Property, Plant and Equipment [Line Items]		
Property and equipment, gross	4,384,484	4,362,062
Furniture and Fixtures [Member]		
Property, Plant and Equipment [Line Items]		
Property and equipment, gross	598,123	579,700
Computers and Software [Member]		
Property, Plant and Equipment [Line Items]		
Property and equipment, gross	1,333,135	1,333,135
Machinery and Equipment [Member]		
Property, Plant and Equipment [Line Items]		
Property and equipment, gross	$ 12,691,462	$ 12,488,639

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PROPERTY AND EQUIPMENT (Details Narrative) - USD ($)	**3 Months Ended**		**9 Months Ended**	
	Jun. 30, 2024	**Jun. 30, 2023**	**Jun. 30, 2024**	**Jun. 30, 2023**
Impaired Assets to be Disposed of by Method Other than Sale [Line Items]				
Depreciation expense			$ 998,641	$ 698,269
Cost of Revenue and General and Administrative Expense [Member]				
Impaired Assets to be Disposed of by Method Other than Sale [Line Items]				
Depreciation expense	$ 325,451	$ 249,881	$ 998,641	$ 698,269

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SCHEDULE OF GOODWILL BY SEGMENT (Details)	**9 Months Ended Jun. 30, 2024 USD ($)**
Indefinite-Lived Intangible Assets [Line Items]	
Goodwill, Balance beginning	$ 4,381,891
Purchase price allocation adjustment	(143,069)
Goodwill, Balance ending	4,238,822
Security [Member]	
Indefinite-Lived Intangible Assets [Line Items]	
Goodwill, Balance beginning	530,475
Purchase price allocation adjustment	(143,069)

Goodwill, Balance ending	387,406
Industrial Services [Member]	
Indefinite-Lived Intangible Assets [Line Items]	
Goodwill, Balance beginning	3,851,416
Purchase price allocation adjustment	
Goodwill, Balance ending	$ 3,851,416

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GOODWILL (Details Narrative) - USD ($)	**9 Months Ended Jun. 30, 2024**	**12 Months Ended Sep. 30, 2023**
Security [Member]		
Indefinite-Lived Intangible Assets [Line Items]		
Accumulated impairment losses	$ 3,316,000	$ 3,316,000

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SCHEDULE OF OTHER ASSETS (Details) - USD ($)	**Jun. 30, 2024**	**Sep. 30, 2023**
Deferred Costs, Capitalized, Prepaid, and Other Assets Disclosure [Abstract]		
Rental deposits	$ 210,428	$ 198,641
Investment in Masterpiece VR	1,200,000	1,100,000
Other deposits	356,684	167,808
Demonstration equipment supplied to resellers	442,978	369,560
Other assets total	$ 2,210,090	$ 1,836,009

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OTHER ASSETS (Details Narrative) - USD ($)	**Oct. 05, 2023**	**Jul. 18, 2023**	**Jan. 19, 2022**	**Nov. 13, 2020**
Deferred Costs, Capitalized, Prepaid, and Other Assets Disclosure [Abstract]				
Investment	$ 100,000	$ 100,000	$ 500,000	$ 500,000

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SCHEDULE OF ACCRUED EXPENSES (Details) - USD ($)	**Jun. 30, 2024**	**Sep. 30, 2023**
Payables and Accruals [Abstract]		
Accrued expenses	$ 1,053,332	$ 319,211
Accrued payable on inventory in transit	640,450	1,154,254
Accrued payroll	430,974	1,088,223
Accrued warranty	222,702	222,702
Accrued expenses total	$ 2,347,458	$ 2,784,390

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SCHEDULE OF DEFERRED REVENUE (Details) - USD ($)	**3 Months Ended**		**9 Months Ended**	
	Jun. 30, 2024	**Jun. 30, 2023**	**Jun. 30, 2024**	**Jun. 30, 2023**
Deferred Revenue				
Deferred revenue at beginning of period	$ 2,059,225	$ 1,714,998	$ 2,311,334	$ 1,824,534
Deferred software revenues, Additions	502,136	673,363	1,649,519	1,681,532
Deferred revenues revenues, Recognized	(645,092)	(1,066,753)	(2,044,584)	(2,184,458)
Deferred revenue at end of period	1,916,269	1,321,608	1,916,269	1,321,608
Less: current portion	1,284,688	581,193	1,284,688	581,193
Long-term deferred revenue at end of period	$ 631,581	$ 740,415	$ 631,581	$ 740,415

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DEFERRED REVENUE (Details Narrative) - USD ($)	**3 Months Ended**		**9 Months Ended**	
	Jun. 30, 2024	**Jun. 30, 2023**	**Jun. 30, 2024**	**Jun. 30, 2023**
Deferred Revenue				
Deferred revenue reconized	$ 571,660	$ 4	$ 1,364,475	$ 1

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SCHEDULE OF CONTRACT ASSETS AND LIABILITIES (Details) - USD ($)	**9 Months Ended Jun. 30, 2024**	**12 Months Ended Sep. 30, 2023**
Contract Assets And Liabilities		
Costs incurred on uncompleted contracts	$ 11,775,728	$ 12,523,552
Estimated gross profit	2,549,303	3,085,350
Costs incurred on uncompleted contracts	14,325,031	15,608,902
Applicable billings to date	(15,111,577)	(14,850,020)
Net (billings in excess of costs)/earnings in excess of billings, Ending balance	$ (786,546)	$ 758,882

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SUMMARY OF CONTRACT ASSETS AND CONTACT LIABILITIES (Details) - USD ($)	**3 Months Ended**		**6 Months Ended**	
	Jun. 30, 2024	**Jun. 30, 2023**	**Jun. 30, 2024**	**Jun. 30, 2023**
Contract Assets And Liabilities				
Contract asset, beginning balance	$ 1,979,679	$ 794,416	$ 1,739,201	$ 781,819
Changes in revenue billed, contract price or cost estimates	(864,619)	(227,901)	(624,141)	(215,304)
Contract asset, net, ending balance	1,115,060	566,515	1,115,060	566,515
Contract liability, beginning balance	(1,899,409)	(924,856)	(980,319)	(369,890)
Changes in revenue billed, contract price or cost estimates	(2,197)	185,894	(921,287)	(369,072)
Contract liability, ending balance	(1,901,606)	(738,962)	(1,901,606)	(738,962)
Net billings in excess of costs, beginning balance	80,270	(130,440)	758,882	411,929
Changes in revenue billed, contract price or cost estimates	(866,816)	(42,007)	(1,545,428)	(584,376)
Net billings in excess of costs, ending balance	$ (786,546)	$ (172,447)	$ (786,546)	$ (172,447)

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CONTRACT ASSETS AND LIABILITIES (Details Narrative) - USD ($)	**3 Months Ended**		**9 Months Ended**	
	Jun. 30, 2024	**Jun. 30, 2023**	**Jun. 30, 2024**	**Jun. 30, 2023**
Contract Assets And Liabilities				
Revenue recognized	$ 18,625	$ 905,319	$ 0	$ 369,835

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RELATED PARTY TRANSACTIONS (Details Narrative) - USD ($)	**Nov. 22, 2022**	**Jul. 31, 2022**	**Aug. 31, 2019**	**3 Months Ended Jun. 30, 2024**	**9 Months Ended Jun. 30, 2024**	**Oct. 05, 2023**	**Sep. 30, 2023**
Related Party Transaction [Line Items]							
Related party, Interest rate						3.00%	
Allowance for expected							

credit loss			$ 223,003	$ 223,003	$ 234,924
Trade receivables			7,800,883	7,800,883	9,209,695
Ducon Technologies, Pvt Ltd. [Member]					
Related Party Transaction [Line Items]					
Due to related parties, current			3,797	3,797	3,806
Due from related parties, current			0	0	637,208
Allowance for expected credit loss					635,803
Related Party [Member]					
Related Party Transaction [Line Items]					
Trade receivables wrote off			94,027	94,027	
Trade payables wrote off			59,703	59,703	
Trade receivables			755,198	755,198	
Costs to related party				60,444	
Royalty				235,408	
Accounts payable			459,162	459,162	
Trade receivable, related party			755,198	755,198	$ 1,143,342
Cemtrex XR Inc [Member]					
Related Party Transaction [Line Items]					
Royalties receivable				688,738	
Trade receivable, related party			235,408	235,408	
Allowance for expected credit losses			10,000	10,000	
Asset Purchase Agreement [Member] | Griffin Filters LLC [Member] | Ducon to Cemtrix Technology [Member]					
Related Party Transaction [Line Items]					
Related party transaction, description		Company negotiated a payment agreement surrounding the sale of Griffin Filters, LLC, and other liabilities due to the Company			
Due to related parties, current		$ 761,585			
Related party, Interest rate		5.00%			
Debt instrument maturity date		Jul. 31, 2024			
Principl amount			761,585	761,585	
Accrued interest			$ 74,776	$ 74,776	
Asset Purchase Agreement [Member] | Griffin Filters LLC [Member] | Ducon to Cemtrix Technology [Member] | Chief Financial Officer [Member]					
Related Party Transaction [Line Items]					
Total consideration			$ 550,000		
Asset Purchase Agreements [Member] | Saagar Govil [Member]					
Related Party Transaction [Line Items]					
Related party transaction, description	the next three years; and should the total sum of royalties due be less than $820,000 at the end of the three-year period, Mr. Govil shall be obligated to pay the difference between $820,000 and the royalties paid. Cemtrex Advanced Technologies, Inc. was purchased for $10,000 in cash, 5% royalty of all revenues on the Business to be paid 90 days after the end of each calendar year for the next 5 years, and $1,600,000 in SAFE (common equity) at any subsequent fundraising or exit above $5,000,000 with a $10,000,000 cap. Subsequent to the sale of Cemtrex Advanced Technologies, Inc. the business has ceased operations.				
Purchases from related party	$ 890,000				
Cash from related party	$ 75,000				
Royalty percentage	5.00%				

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SCHEDULE OF RECONCILIATION OF UNDISCOUNTED CASH FLOWS TO OPERATING LEASE LIABILITIES (Details) - USD ($)	**Jun. 30, 2024**	**Sep. 30, 2023**
Leases		
2024	$ 218,345	
2025	877,020	
2026	686,436	
2027	315,517	
2028	58,085	
Undiscounted lease payments	2,155,403	
Amount representing interest	(158,796)	
Discounted lease payments	1,996,607	
Less short-term operating lease liabilities	780,423	$ 741,487
Long-term operating lease liabilities	$ 1,216,184	

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SCHEDULE OF LEASE COSTS (Details) - USD ($)	3 Months Ended		9 Months Ended	
	Jun. 30, 2024	Jun. 30, 2023	Jun. 30, 2024	Jun. 30, 2023
Leases				
Operating lease costs	$ 256,570	$ 193,843	$ 645,695	$ 678,489
Short-term lease costs	15,379		49,341	
Total lease cost	$ 271,949	$ 193,843	$ 695,036	$ 678,489

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LEASES (Details Narrative)	9 Months Ended		
	Jun. 30, 2024 USD ($) ft²	Jun. 30, 2023 USD ($)	Sep. 30, 2023
Weighted average remaining lease term	3 years 1 month 28 days		3 years
Weighted average discount rate	6.54%		5.66%
Brooklyn [Member]			
Area of Land | ft²	100		
Payments for rent	$ 600		
Operating Lease, Expense	$ 5,400	$ 2,400	
Clovis [Member]			
Area of Land | ft²	1,037		
Payments for rent	$ 5,487		
Operating Lease, Expense	$ 43,941		

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SCHEDULE OF LINES OF CREDIT AND LIABILITIES (Details) - USD ($)	9 Months Ended	
	Jun. 30, 2024	Sep. 30, 2023
Line of Credit Facility [Line Items]		
Total debt	$ 17,554,455	$ 24,437,059
Current maturities	(661,271)	(14,507,711)
Long-term debt	$ 16,893,184	9,929,348
Fulton Bank One [Member]		
Line of Credit Facility [Line Items]		
Maturity date	Jan. 31, 2025	
Total debt	$ 49,042	108,700
Fulton Bank Two [Member]		
Line of Credit Facility [Line Items]		
Maturity date	Jan. 28, 2040	
Total debt	$ 2,130,074	2,180,115
Fulton Bank HEISEY One [Member]		
Line of Credit Facility [Line Items]		
Maturity date	Sep. 30, 2043	
Total debt	$ 1,164,271	1,200,000
Fulton Bank HEISEY Two [Member]		
Line of Credit Facility [Line Items]		
Maturity date	Jul. 01, 2030	
Total debt	$ 1,961,494	2,122,565
Notes Payable One [Member]		
Line of Credit Facility [Line Items]		
Maturity date	Jun. 30, 2025	
Total debt	$ 239,813	4,596,589
Notes Payable Two [Member]		
Line of Credit Facility [Line Items]		
Maturity date	Feb. 22, 2026	
Total debt	$ 11,949,012	11,243,233
Notes Payable [Member] | Heisey Mechanical Ltd [Member]		
Line of Credit Facility [Line Items]		
Maturity date	Jul. 01, 2024	
Total debt		240,000
Term Loan Agreement [Member]		
Line of Credit Facility [Line Items]		
Maturity date	Dec. 31, 2024	
Total debt		1,979,743
PPP Loans [Member]		
Line of Credit Facility [Line Items]		
Maturity date	May 05, 2025	
Total debt	$ 60,749	91,114
Software License Agreement [Member]		
Line of Credit Facility [Line Items]		
Maturity date	Jun. 03, 2024	
Total debt		675,000
HDFC Bank Auto Loan [Member]		
Line of Credit Facility [Line Items]		
Maturity date	Jun. 05, 2027	
Total debt		

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SCHEDULE OF LINES OF CREDIT AND LIABILITIES (Details) (Parenthetical)	Jun. 30, 2024 USD ($) shares	Jun. 30, 2024 INR (₨) shares	9 Months Ended		
			Jun. 30, 2023 USD ($)	Oct. 05, 2023	Sep. 30, 2023 USD ($)
Line of Credit Facility [Line Items]					
Interest rate				3.00%	
Notes payable - discount			$ 1,200,200		
Notes Payable One [Member]					
Line of Credit Facility [Line Items]					
Interest rate	8.00%				
Notes payable	$ 5,755,000				
Notes payable - discount	750,000				
Notes payable - legal fees	5,000				
Proceeds from notes payable	5,000,000				
Notes payable - Unamortized discount	$ 0				$ 0
Notes Payable Two [Member]					
Line of Credit Facility [Line Items]					

Interest rate	8.00%			
Notes payable	$ 9,205,000			
Notes payable - discount	1,200,000			
Notes payable - legal fees	5,000			
Proceeds from notes payable	8,000,000			
Notes payable - Unamortized discount	$ 0			$ 0
Common stock, shares | shares	28,572	28,572		
Common stock, value	$ 700,400			
Notes Payable [Member] | Heisey Mechanical Ltd [Member]				
Line of Credit Facility [Line Items]				
Interest rate	6.00%			
Notes payable	$ 240,000			
Term Loan Agreement [Member]				
Line of Credit Facility [Line Items]				
Interest rate	11.50%			
Loans payable	$ 5,600,000			
PPP Loans [Member]				
Line of Credit Facility [Line Items]				
Interest rate	1.00%			
Loans payable	$ 121,400			
Software License Agreement [Member]				
Line of Credit Facility [Line Items]				
Loans payable	$ 1,125,000			
HDFC Bank Auto Loan [Member]				
Line of Credit Facility [Line Items]				
Interest rate	8.70%			
Notes payable	$ 28,331			
Monthly payments	781.93	₨ 65,179		
Fulton Bank One [Member]				
Line of Credit Facility [Line Items]				
Loans payable to bank	$ 360,000			
Interest rate basis spread	2.37%	2.37%		
Interest rate	7.70%			7.68%
Fulton Bank Two [Member]				
Line of Credit Facility [Line Items]				
Loans payable to bank	$ 2,476,000			
Interest rate basis spread	2.62%	2.62%		
Interest rate	7.95%			7.93%
Fulton Bank HEISEY One [Member]				
Line of Credit Facility [Line Items]				
Loans payable to bank	$ 1,200,000			
Interest rate basis spread	2.80%	2.80%		
Interest rate	8.13%			8.11%
Payment description	monthly principal and interest payments through August 1, 2043 with a final payment of remaining principal on September 1, 2043	monthly principal and interest payments through August 1, 2043 with a final payment of remaining principal on September 1, 2043		
Fulton Bank HEISEY Two [Member]				
Line of Credit Facility [Line Items]				
Loans payable to bank	$ 2,160,000			
Interest rate basis spread	2.80%	2.80%		
Interest rate	8.13%			8.11%
Payment description	requires 84 monthly principal and interest payments	requires 84 monthly principal and interest payments		

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LINES OF CREDIT AND LONG-TERM LIABILITIES (Details Narrative) - USD ($)	Apr. 30, 2024	9 Months Ended				
		Oct. 05, 2023	Aug. 31, 2023	Jun. 30, 2024	Jun. 30, 2023	Sep. 30, 2023
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]						
Revolving line of credit		$ 5,000,000		$ 2,269,675		
Interest rate		3.00%				
Debt term		24 months				
Revolving lline of credit				2,730,325		
Loan origination costs				18,133		
Secured Debt				17,554,455		$ 24,437,059
Repayments of lline of credit				$ 24,025,081		
Standstill Agreement [Member]						
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]						
Revolving lline of credit	$ 4,000,000		$ 5,000,000			
Percentage for sale of equity	50.00%		50.00%			
Maturity date description	one year expiring on April 30, 2025, with $239,813 classified as short-term,					
Secured Debt	$ 239,813					
Repayments of lline of credit	$ 4,588,897					

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SCHEDULE SHARES ISSUABLE UNDER WARRANTS OUTSTANDING (Details)	9 Months Ended
	Jun. 30, 2024 $ / shares shares
Equity [Abstract]	
Share-Based Compensation Arrangement by Share-Based Payment Award	
Weighted Average Exercise Price outstanding | $ / shares	$ (0)

hare-Based Compensation Arrangement by Share-Based Payment Award	65,327,640
Weighted Average Exercise Price outstanding | $ / shares	$ 0.85
Number of Warrants, Exercised	(14,718,593)
Weighted Average Exercise Price | $ / shares	$ 0.65
hare-Based Compensation Arrangement by Share-Based Payment Award, Non-Option Equity Instruments, Forfeitured	
hare-Based Compensation Arrangement by Share-Based Payment Award, Non-Option Equity Instruments, cancelled	
Share-Based Compensation Arrangement by Share-Based Payment Award, Non-Option Equity Instruments, Outstanding, Number	50,609,047
Weighted Average Exercise Price outstanding | $ / shares	$ 0.23
Weighted Average Remaining Contractual Term Outstanding	3 years 3 days
Number of Warrants outstanding, Exercisable	50,609,047
Weighted Average Exercise Price outstanding, Exercisable | $ / shares	$ 0.23
Weighted Average Remaining Exercisable Contractual Term outstanding, ending balance	3 years 3 days

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STOCKHOLDERS' EQUITY (Details Narrative)	May 03, 2024 USD ($) $ / shares shares	May 01, 2024 shares	3 Months Ended Jun. 30, 2024 USD ($) shares	Dec. 31, 2023 USD ($) shares	Jun. 30, 2023 USD ($) shares	Mar. 31, 2023 USD ($) shares	9 Months Ended Jun. 30, 2024 USD ($) shares	Jun. 30, 2023 USD ($) shares	Jun. 14, 2024 $ / shares	Sep. 30, 2023 shares	Jul. 29, 2022 $ / shares
Class of Stock [Line Items]											
Common stock shares, issued for service							33,189				
Common stock value, issued for service | $			$ 89,000	$ 40,000	$ 39,372	$ 102,500	$ 129,000				
Share price | $ / shares	$ 0.277										
Fair value | $	$ 3,093,960		$ (2,807,890)				$ (2,807,890)				
Strike price | $ / shares	$ 0.001										
Issuance of warrants | $	$ 17,279,611										
Gross proceeds received | $	10,024,083										
Loss on excess fair value | $	$ 7,255,527										
Underwriting Agreement [Member]											
Class of Stock [Line Items]											
Common shares issuable								554,705			
Stock issuance description		(i) 554,705 units (the "Common Units"), each consisting of one share of common stock of the Company ("Common Stock"), a warrant to purchase one share of common stock at an exercise price of $0.85 per share, which warrant will expire on the two-and-a-half year anniversary of the original issuance date (the "Series A Warrants"), and a warrant to purchase one share of common stock at an exercise price of $0.85 per share, which warrant will expire on the five-year anniversary of the original issuance date (the "Series B Warrants"); and (ii) 11,210,000 pre-funded units (the "Pre-funded Units"), each consisting of one pre-funded warrant to purchase one share of common stock (the "Pre-funded Warrants"), a Series A Warrant and a Series B Warrant. The purchase price of each Unit was $0.85, and the purchase price of each Pre-Funded Unit was $0.849. The Pre-Funded Warrants are immediately exercisable and may be exercised at any time until all of the Pre-Funded Warrants are exercised in full.									
Number of shares sold	11,764,705										
Proceeds from common stock | $	$ 10,035,293										
Payments for underwriting expense | $	$ 1,133,166										
Common Stock [Member]											
Class of Stock [Line Items]											
Common stock shares, issued for service			23,336	9,853	6,488	15,529					
Common stock value, issued for service | $			$ 23	$ 10	$ 7	$ 15					
Common shares issuable			554,705								
Share price | $ / shares									$ 1.00		
Common Stock [Member] | Underwriting Agreement [Member]											
Class of Stock [Line Items]											
Number of shares sold	554,705										
Common Stock [Member] | Underwriting Agreement [Member] | Over-Allotment Option [Member]											
Class of Stock [Line Items]											
Stock option granted		1,764,705									
Percentage for number of common stock and pre-funded warrants sold in offering		15.00%									
Series A Warrant [Member] | Underwriting Agreement [Member] | Over-Allotment Option [Member]											
Class of Stock [Line Items]											
Warrants sold	1,764,705	1,764,705									
Percentage for warrants sold in offering		15.00%									
Series B Warrant [Member] | Underwriting Agreement [Member] |											

Over-Allotment Option [Member]							
Class of Stock [Line Items]							
Warrants sold	1,764,705	1,764,705					
Percentage for warrants sold in offering		15.00%					
Prefunded Units [Member] | Underwriting Agreement [Member]							
Class of Stock [Line Items]							
Common shares issuable	11,210,000						
Number of shares sold	11,210,000						
Prefunded Warrant [Member] | Underwriting Agreement [Member]							
Class of Stock [Line Items]							
Common shares issuable	11,210,000						
Warrants sold	11,210,000						
Series 1 Preferred Stock [Member]							
Class of Stock [Line Items]							
Preferred stock dividends shares					235,762		
Share repurchase program			71,951		71,951		
Treasury stock purchase | $					$ 69,705		
Preferred stock, shares issued			2,456,827		2,456,827		2,293,016
Preferred stock, shares outstanding			2,392,727		2,392,727		2,228,916
Share price | $ / shares							$ 1.00
Prefunded Warrants [Member]							
Class of Stock [Line Items]							
Common stock issued for exercise						11,764,705	
Prefunded Warrants [Member] | Common Stock [Member]							
Class of Stock [Line Items]							
Common stock issued for exercise						11,210,000	
Series A Warrants [Member]							
Class of Stock [Line Items]							
Common stock issued for exercise					3,508,593		
Common shares issuable	40,588,230				1,169,531		
Share price | $ / shares	$ 0.277						
Fair value | $	$ 11,242,940						
Series B Warrants [Member]							
Class of Stock [Line Items]							
Share price | $ / shares	$ 0.277						
Fair value | $	$ 2,942,711						
Series B Warrants [Member] | Measurement Input, Exercise Price [Member]							
Class of Stock [Line Items]							
Dividend rate	0.85						
Series B Warrants [Member] | Measurement Input, Price Volatility [Member]							
Class of Stock [Line Items]							
Dividend rate	132						
Five years	5 years						
Series B Warrants [Member] | Measurement Input, Risk Free Interest Rate [Member]							
Class of Stock [Line Items]							
Dividend rate	4.5						
Series B Warrants [Member] | Measurement Input, Expected Dividend Rate [Member]							
Class of Stock [Line Items]							
Dividend rate	0						

SHARE-BASED COMPENSATION (Details Narrative) -	**3 Months Ended**		**9 Months Ended**	
	Jun. 30, 2024	**Jun. 30, 2023**	**Jun. 30, 2024**	**Jun. 30, 2023**

USD ($)				
Share-Based Payment Arrangement [Abstract]				
Share-based compensation expense	$ 7,559	$ 26,736	$ 22,675	$ 93,313
Unrecognized compensation cost	$ 40,630		$ 40,630	

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SCHEDULE SHARES OF COMMON STOCK AND AUTHORIZED SHARES OF CAPITAL STOCK (Details) - shares	Aug. 02, 2024	Jul. 22, 2024	Jun. 30, 2024	Sep. 30, 2023
Subsequent Event [Line Items]				
Common Stock, Shares Authorized			50,000,000	50,000,000
Preferred Stock Authorized			10,000,000	10,000,000
Common Stock Issued			16,352,270	1,045,783
Common Stock Outstanding			16,352,270	1,045,783
Subsequent Event [Member]				
Subsequent Event [Line Items]				
Common Stock, Shares Authorized	70,000,000			
Subsequent Event [Member] | Before Reverse Split [Member]				
Subsequent Event [Line Items]				
Common Stock, Shares Authorized	[1]	70,000,000		
Preferred Stock Authorized		10,000,000		
Common Stock Issued		16,352,270		
Common Stock Outstanding		16,352,270		
Common Stock Underlying Options and Warrants		50,637,843		
Common Stock Available for Grant under 2020 Equity Compensation Plan		1,991,207		
Subsequent Event [Member] | One For Ten [Member]				
Subsequent Event [Line Items]				
Common Stock, Shares Authorized	[1]	70,000,000		
Preferred Stock Authorized		10,000,000		
Common Stock Issued		1,635,227		
Common Stock Outstanding		1,635,227		
Common Stock Underlying Options and Warrants		5,063,784		
Common Stock Available for Grant under 2020 Equity Compensation Plan		199,121		
Subsequent Event [Member] | One For Twenty [Member]				
Subsequent Event [Line Items]				
Common Stock, Shares Authorized	[1]	70,000,000		
Preferred Stock Authorized		10,000,000		
Common Stock Issued		817,614		
Common Stock Outstanding		817,614		
Common Stock Underlying Options and Warrants		2,531,892		
Common Stock Available for Grant under 2020 Equity Compensation Plan		99,560		

[1] Considers the increase in authorized shares which became effective on August 2, 2024.

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SUBSEQUENT EVENTS (Details Narrative) - $ / shares	Aug. 08, 2024	Jul. 23, 2024	Jul. 22, 2024	Jul. 11, 2024	9 Months Ended Jun. 30, 2024	Aug. 02, 2024	Sep. 30, 2023
Subsequent Event [Line Items]							
Common stock, shares authorized					50,000,000		50,000,000
Common stock, par value					$ 0.001		$ 0.001
Number of shares for service					33,189		
Subsequent Event [Member]							
Subsequent Event [Line Items]							
Common stock, shares authorized						70,000,000	
Common stock, par value			$ 0.001			$ 0.001	
Stockholders equity note reverse stock split			split ratio of between 1 for 10 and 1 for 20				
Number of shares for service	185,186						
Subsequent Event [Member] | Series A Warrant [Member]							
Subsequent Event [Line Items]							
Common stock issuable		900,000	900,000	900,000			
Common stock issued for exercise		300,000	300,000	300,000			

EXCEL 109 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 " S@PY9NO4F1^X K @ $0 &1O8U!R;W!S+V-O&ULS9+/ M2L0P$(=?17)O)\VN(J';B^))07!!\1:2V=U@\X=DI-VW-ZV[740?P&-F?OGF M&YA61ZE#PN<4(B:RF*]&U_LL==RP U&4 %D?T*E'MZ?)G7K:S/ MI+S&\BM;2<> (&W:>_+JZN]\^L$YPL:[X;=6LMX)+<2T%?Y]621A'^_1S80RY8-[9)-NIL\!"SI^\Y%1^?H.'GS[BYBZ(:(E/)X M8-DOV]:[MR_>X%#BVR]*+ M41B1%G\@M MNN01.+5)#3(3/PB=AIAJ4!P"I DQEJ&&^+3&K!'@$WVWO@C(WXV(]ZMOFCU7 MH5A)VH3X$$8:XIQSYG/1;/L'I4;1]E6\W*.76!4!EQC?-*HU+,76>)7 \:V< M/!T3$LV4"P9!AI@S M&L%&KQMUAVC2/'K^!? F<-0HACA*FNVB<5@$_9Y>PTG!Z(-+9OVX?H;5,VPLCO='U!=*Y \FIS_I,C0' MHYI9";V$5FJ?JH,@H%\;D>/N5Z> HWEL:\4*Z">P'_T=HWPJOX@L Y M?RY]SZ7ON?0]H=*W-R-]9\'3BUO>1FY;Q/NN,=K7-"XH8U=RSTS0LS0[=R2^JVE+ZU)CA* M]+',<$X>RPP[9SR2';9WH!TU^_9==N0CI3!3ET.X&D*^ VVZG=PZ.)Z8D;D* MTU*0;\YZ<5X&N(YV02Y?9A7;>? 8T='[Y\%1L*/O/)8=QXCRHB'NH8:8S\-# MAWE[7YAGE<90-!1M;*PD+$:W8+C7\2P4X&1@+: '@Z]1 O)256 Q6\8#*Y"B M?$R,1>APYY= <7^/1DN/;IF6U;]\I=QEM(E(YPFF8$V>KRMYEL<%5'<]56_*P MOFH]M!5.S_Y9KF4Q9Z;RWRT,"2Q;B%D2XDU=[=7GFYRN>B)V^I=W MP6#R_7#)1P_E.^=?]%U#KG[VW>/Z;I,[2$R<><41 71% B.5' 86%S+D4.Z2 MD 83 >LX=SFWJXPD6L_UC6'ODRWSEPVSK> U[F M$RQ#I'[!?8J*@!&K8KZZKT_Y)9P[M'OQ@2";_-;;I/;=X Q\U*M:I60K$3]+ M!WP?D@9CC%OT-%^/%&*MIK&MQMHQ#'F 6/,,H68XWX=%FAHSU8NL.8T*;T'5 M0.4_VJ0-:/8--!R1!5XQF;8VH^1."CS<_N\-L,+$CN'MB[\!4$L#!!0 (M #.##EDM%%(HLP4 *,> 8 >&PO=V]R:W-H965T&UL MM9E=;]LV% (;O^RL(#Q@V((Y%RA]QEQAP5*?-UJ9IG&WMAEW0$FT+E42-HN+D MW^]0LJ4TH(X]H>Y%HZ_SFH](28_$\XU47[.U$)H\QE&277366J>O>[W,7XN8 M9ZGW1.>N00"QY'ND[N7DGMD #D^?+ M*"O^)YORV'Z_0_P\TS+>%D,+XC I__+'[8EX5L!80P';%K 7!;3I%]QM@5N MEBTKL-YPS2?G2FZ(,D=#FEDHSDU1#31A8KIQKA7L#:%.3SSY(!3IDFS- EQHRS9Z>OZV_+.M90_V8?)")7F=DE@0B^+:^!VVI&L1V#;ID:.."O>7)*7.>$ M,(?U+>WQ\)IOCHESMA6_DUSW.K\N$6>BYZ?OZ>+3"L8%X4M_MF/CRKL?_0LI: M9Q7@V6& MT*%,C#W3@)W;^LEAR=5=\O&VR5:WY)S7'&.#^.\"C.?1SO<*]AL M?=3@:9]<&Q]:TY*/.O73T_E?A%\$5\U\>*:NA O:\OXS! HVBPO5^HE(C9B M]\1UN\ZXZSI64+2R+2BK01G:LEFB0_T$G)$@-WF\$,J*AX\-C>AWB0-_MP?S?[?/+J^L8[M8(>0V-H[3$4 M-Y$MJ ?#5L&0O08W?22_B2<\?R74 ML.$R]'GQO$3&+Q[I.EW''8_'U,Y[#.VAM?=0W%:VO->)+Q7X0(%Z0N8:[D1$ M*N+)'#H<^ET&]E&]1ZMF5N1CJ!"M78CB K-%G@8!I&#:I\O"$MM"U'U%<:UY">V8-.OA>;A(K,![WCN=IRO.5503Q MVK:HM2)1W&I>HE:#^5;)AS#Q[1V,9]Y\L8(>0Y58K4H,MYN7H+8"DXE>#,8'C!TJ17K&'K$:CUBN-F\EX7# MKV6"Z=&>D-%@V!U3.K3R'<..6&U'#)>:^U"#^,DEH>RGQ<]D+OQ<04]:(??H MD8QCF13WV+F6_E>L$@X6'_THJ^TT'S[F129?[OH 8" G*0"OO,82'U<+##A*>>:X!VG.+!9J9:[*MY"@UV "<QH1GSS5ES. M"%9;JQG8:3'OV*L/+Z=O/W S>C,2B264.J_N]>WUVK=5F4M[W72K)?+0K]^E)5ZN1GA MT=LO'LKG16M^,;F]7A7/\E&VOZWN-7R:[+S,RJ6LFU+5B9;SF]$'_/Y.(-.@ ML_A7*5^:O>?$A/*DU&?SX8? 9S0@91+*2T]:X*.#'1M[)JC*> ,_=<%#,$]%(^]4]7LY:QW:VSM5SV!0Y"R!IT95Y:QHXC>,FN4I^>_R4_.7;OUY/6GBI:3J9]B_XN'T!";S@QW7]+J%HG!!$ MF*?Y7;SYHUSMFM/#YA, (=1.4Y+G&.WL#K"R'586Q?H@FU:7 M4Y-Z!JT/X=8!WWLSQARR(AL@]-@AG M._CY#B&/(ORAWD#?*?TZ3FK9^@!R MY\4IISCG? #0MRU51SA+Y9676G:;+4-4NI(;E[MC<3%U,/(,<$ /LKAW!&.P" M.9#ML&=1[+^JMJA.@)FYKQ<,<R@C- MLKTT[.%Y#&F&LSS4L9;M<)1A;G\Q$\N+C7AZ!".4#YB%T:HVDFAF3G,X,E.Y0\ENQPG.T> MY$95FVZ1@&\2-4^F6LY* [_*&72HC*464.&"C[_3W>Q+KY4DT)AR5SB4A_.$2QE0TGG,P5A'&*_"3G$B;?+-$2%/[: MN]@1#PF2# HDIT,]AB"EV%XXAS M6Y(X6[Z->UE/(3?-ZASH4)<+*7049T.D M'KLL$R0PEXAE3! (OY0Y%\K'A]U1K#"$&2(9X74M8Q$'JX2R V/(=X5&._^>I MRRR)\N;9>P,7\G88M650$F=0&_5,/GEYDWA*0)'E%&=.,KF6N2ED6&AL+#&2 M.#%:E,.RX-A8>:B.8.'![C$4* (5J,8#=4B(Y0HE=57LRB1-?-9CG[AKCVG&$ M*0]1BV5!VQ!&$H M@)0"^4TM<](X<_:8CR!U&9$9+4+(L-+T62*,\IP'U C=VPD]LA6JELNR-7L@ MV_VF*:@36$ED/0VACOH[*1'ZH/YW1XA6T*G\0+6#+>JD\;TP#CY%KU#"$,MJY--4:WE..%H MC%#W#PJ30IM-R'4+%4KY7SD;8S&FG(Q)NONR;!JCO+J-RG7;M/!@:*AHDQ_7 M4!N^'6YT!GB,&!^G&3W>^%&N6KE\ HKPGV_T ^,6T%A0/BR-?&:(!50GM2*! MQD7"AQG4U*6J89Z;7=NKLDZFQ:J$>>_%ZLH J+,1Z+0AAWDL04QG.$4\ -DJ M!AI7#""4U\MUU1UCS>2\G/HW!:A+^U0BMUOCTR):R M!C&SUJ]OR2K8&-NT5'/($FU*:)SIW_Y72U@-%N:(>"/[.L<+WE.!YX*0=%B">PPI2D4:*L:8 M%1XL+CRVS'$>\E!0F[J""Y ME+? #T*T@87%!8L>\R]RM#O%&[=(X8=R9;1XKJ+8#*6K)GL7)OD_1N_-2]"OV MS"/C="%OASU@M0-++YFB42%R=N@7\G88NA4B+"Y$3D]1W_;#,$&C-H<(K6)@ M<<4 O*7E5C# <%^9P.YJ645]GC\V%O!W>/+%R@Z.3#B'#)^'*S8NPN%>RMMA MN%:@\"-[(;J8R43+J2PWYO@Q?)>%N[(CS1#*LB&Q>PQS@G(1$O#<"A1^VH6R M(]L@_*+7RB[E[3!FJV7XT;, (M39[*9'S8>XY7Q"8"&>#RF,H<"Z"1R;<"@Y^ M[%+9J:M%W-'9H_/_$!M\[Z):_#CCA-7BHN<8E_)V&*Y5+3RN6LY8+3S;$YSC M?+@YX;'#4"M0%KI":/4%C^]-/*C7HNJJ& (NW@YM<)6_%PB_*Q:^57 HV[/V$SEGO-_@7D66L2MM.#Y11;QBXJ* M2WD[O"UJ184X>I'@Z"+>N]B_[DM3Y]3$8R4R[EP0F^S=4C=_(O!3H9_+NDDJ M.8=VZ%T*XZJWM^ZW'UJUZBZN/ZFV59$# [#P & 'AL+W=OJ'SQP M$JP!S-HFV>VOKPT,A,$A%VWS(<%PSLMS#K%?O#@R_B)2 (D^Y5DAEE8J9?EH MVR).(2? B@950]"L[QG,BU9#O;5%R($F=E&>VZSBAG1-:6*M%?6[#5PM6R8P6 ML.%(5'E.^.F^"U"5Y=:$-6E_43 MD62UX.R(N(Y6:OJ@[DV=K:JAA7Z,6\G55:KRY&K-BD0]%$B0.A(LHPF1:O!$ M,E+$@+9:6*!O-X1#(5.0-";9=^A[]#6RD4C56;&PI>+0:G;\-T6U7?M<#M6N#6>OX9O8WZXP#GJFK5[?CE M'2H)1P>256 JK=&*:BT]1PXKY\%Q\,(^G%9P*6H ZG6@WFV@S0- I)(IX_1? M2$S C69P@H*=YO.&^8K ;;?8?N3V&N6YVK"7M-<_ZKF7HH:4 8=97 #Y56= M#48-"\R=O2)PP!QVS.'MS%2(RLP;CA]PZ 6N&[WE-00Z?A#-/#-NU.%&M^,J M:Q&2% DM]B;FZ%IF0^ 4\ZQCGDTR;X%318E1/_FVFA_]_1[R9^#_F* G);4Q M/XJ2Q+"TE/,*X >P5M]\A4/G!]-B^(7$!M7/N^KG_\.*,Q\]"L\X+2['#:"Q MTWN:^RF> M-M3? U8NOJ/CGSIOZ0LZ_VHQM,O3QZ+]],6R(W'LIGC;3=CU:W[0>36O>NB!] M*;5A!WJ?QM-&?=^:A,<>C$UKTN6X(79OU7C:J^]8D\8V')B(+X4-@7NSQM-N M?>]Z-#9B(_6EL(:/MG9Z&WE>\+WM! H@YW*'QW,O_!P MWB4 !@ !X;"]W;W)KB0ZR?S[H63'LLDK)ITU"C22 M?7C(>WAY>2CKYDE7W^JU4@8];XJROAVLC=E>C\?U8JTV63W26U7:,U:ZVF3& MWE8/XWI;J6S9-MH48XIQ/- YD>3F8W+2??:XF-WIGBKQ4GRM4[S:;K/KC3A7Z MZ79 !B\??,D?UJ;Y8#RYV68/ZEZ9KJO/E;T;'UF6^4:5=:Y+5*G5[> #N4Y9 MVZ!% "=73_7)-6I"F6O]K;GYN+P=X&9$JE +TU!D]L^CFJJB:)CL.'X_D Z. M?38-3Z]?V/_>!F^#F6>UFNKBMWQIUK<#,4!+MFLM_FMIV9 M3'6YM-.NELA>U;K(EYFQ-_?&_K'Y8&JD5^C7K:JR9EYK=/6US';+W&+>H2'Z

*MP;4HV>!B8\MVVEA4)7MDJC,=*Y*'ZG48J4+6!0?6^?:F6H"E:%%9('EKN8]' M.=P92]!NA?56 8>,)<*#P_Z$$+@KV89L#*A\VVBAD,US;F^27R'=QPZL48(# M6!NW^?4=R2A,)F6QIV"7VZ0'XBH75W%IF%BHZ=KM(TV]VXQ[5Q@>><@\;B'QO_M"-Y;%WA[TZ%^^Q'(1TC/E3-<6[&.=9I6='SECS+]MLNRX:#&F%OF M[*/82[:GFN9KLW"K'O.D0FD546GUZ1-J*C'[S]<7M]#2_^CR[F-SBP\?)Y\GE^53,?YE.;U&0D 6^":*/O.O1A33520-DX/L-0H_J M;@_]TWYXS:&+]C^#WF(.#MNOHMMML^U%!$Q^$N.CX][K\7'G]<_U#9T7>G?I M"3?XK'?Z^I0&A.?HOCS*E,%]0YM'1_W5J=>AXC*G.VI M6'][ZO%O[]7I]/W0[OO33^QZ_]@W\#&B!0'+@)5>0'1+"M((-"^-D!IKKU)_OCKQ1[I.O&K'NZ@ID4[_S5A12,+>@[X6)!7H9@".)C&I63WN[,%N'[FX[)'O M5K+L^W6M$?"[2UU-VQ;Y,C<9@D\+&+]6LK0 *5R1X*.M-K1+_@S]"$(V.%R0 MXCT\3?C=L-$C RY"X626?7\9P. ^*>?1>C#VW;.OUYHVD!#O=Z7*NFRXHR"1)HRR5KV7 /[W(5DCNB/;CJ&K%]K=FN/O2P OAW-W$8:.XOM:V\=ONL']G]<([A3" M;Z87LUOQ^6H^G\[%Y/QV]NOLIE_1=M@#F4B$N'W< (=33#C\)RP:_ T&*G#R^ M)Y[OCT9X&G$/:HS[9CV3*SNA_^:?F=(9\@?9XJQWIK" %%'X]RP M1KWC\:O>\?#(/;\;]T:GQPWPGSW![UNX'^N)?V&):0W8KGPEX+4RWE$-S+_R MFSY6_43US]]<[!0@?,#V9^_AL/TS8^BRB2OY6N?.]VKQ&Q_+FEKP!!WG$IYR M@T2(S.*20 #5+68"M@Y0?7|T0-5D0=6H|ZWM=A7X"Q"H5;AEW5]$T]3CTY^<M/#K,29BQYI;+Z(9?2_P6#;|=7M1!O)$C0]+&193&; I5.DO%Q#M M!W]QHM9O.-|-8JJ#+%FX>I $K5M&T!|-^R?-@Z71,8:F;PC9 MFTQ%H2KBSI-DO?)AC# ^;?4&PG/68BQ7D QA&;MYJ6K&\!NOG&6(Q'<.1Z;TG5'##[J#U_U0C-V\M'1357_^S \/],PC *[C*(< MIV$B;&MR.LQV(V:\/+;Y;5:01MYBB L*M]FR?R[<+ MG+FYFO\[BNL6@T_-H5WY[^Q(M&P&1$[\%;'FIIQK*T3-A*9UH?/6S%, ^9@'A MLC 4XID#?]%CVC4O;?^\A46^A]Y1[CBC)LH^W0CB1>-[1I POMI!_LCX7M?& M-T.T0?5Q*Q^:UMZKXUUVUXQLVUNO>WDBY,G(]9[JEA,1\":F1"N^(1BJE2G" M%<(5@A1Y.H;*%3ZLZEC9+DJ]_1'VYLXL9)'J]A7!@H,H8GO)VZ*&..1#_6M; M7SBU=8'A3CX=M6;U6[SK=8.U6+41&>6!(@WG8;9PL-5&G9WMLQS\; ()74YKAX=W^&56NP?+YCF]%C17"1[Y3%]0>*-'$<#QN:X>[G(5]D 2NT(E5+3!T.7IWLB<+]Y,)!*,V& M?^:P,&5LGY<*]1F!0W >[JN&S[0 O7O7C[\-U!+ P04 " S@PY9LS]MIO8' #N$0 &0 'AL+W=O,P7%: MB+]*@L>>_[RG+'/'Z7ZIM><&WC*LT)?M-;&;#ZTVSI9\YSL[GA|>XLI@RSYEZON*9?+QH M^;W]@P>Q6AMZT+X\WI 5GW'S97.O\)*Y=2TE%$@LM9 &*+RI: __#58?H+<%7MP1]U8PWDR4+*;W0S3B]:'AG$,YX8DL#PLN5#GF4D",WXOI/9JE428W.]EWYC M?4=?%DSSHSX70R'T^^C*YA>C]Z&,S'T\GLO&U0.)&TDYV@JTI0<$10 M'^YD8=8:1D7*T]?]:32]MBS86W85O"GPC[(X@]!S(?""SAORPMK3T,H+CWDJ M=((6BJ+D*4PW7#$]"PVL2 'W-E*S##XI66XT_&^PT$9AQ?S_4"]/9W#>]B+ M/N@-2_A%"]M$<[7EKDOYO\O6FH,-F3J;SD1/"[[_% M@>]_A"/*8%HX$[GE^8(K" *;(?PU:PY#F6]8\0R\,%QAG$5A))A'"0.M$6'N M2Y6LL8=@L%*<8V^,*OZRX# 3^29K[B#MR4IE0<1M]+89[AA P+O(^SP<@E]6Z7&B1M"]B$1TZ>&\6?8)!N69&@&W,>K N9R17NNC N$A<>UR)9HWI)5J:<(1$+1:[. M$-O.-=???.O97M1,'BS?V0^,4#/[5Z1?A3(EUN.U0LQ2R(GAK #,A2O%MA(PME[)854I64J9@T$;GA&":J^RYEG;+%OK4>GZGSJHXG,%UB29+JUP6[U=2%"O(M)*:H2H<2^ALPK64BF$'WZQ#7SL&BU%A06K_*.J86MBRC!J/'2CZS#--FPX(I M U;G]D6XW:5JD:60!A8\ M$WQ+X4:QP]'60;!*>$[4ROA&9)D&F<-EAM5+X;H0?,.XL!S/<^#P6P(H>_5 M??+ $RZV;)%1=?BA&\0!^\VW%W0@[+MQ)X(P=.->!/,U=Y8RPTE($3?$L1N'MXF[>Q9+2@$EY*5#%$ZD04B$ME>5:DQL82,@KP.4$N'"--MB&#/U]O^YJC+J0 M8B-SWCXA|:>P5#)WTB8@RAH072BP4ZDMV!-QDCZ6)%5$R0!D2G$J(Q.NM,Q$ M:HM&&[S8Y"+OB(@/,/MR=S=X^*\SO8';DZ5X8+5<#N"\61X^^4;D64\H?7T M;M0^(8)3N'F8WAT#'Z?&D'LE$LI*KQ.YW9$XWMN'S-XZDPP'IN]IUL:.QBY M0;_C6%S3,)-9Z@PP2B6I4G4I5,%\!IT ;0QC9UQLT1BIGJN-?NRYO=!S[A7? M.)%BM6THLCM0Q.@KAU4*(B]PHUX/*2FTNZ8BJS84/W7[L]RPYHA-\UXLZ;H0!H9#O/-=D[SL(W$[?M<[M^1,&BTMPW"C6)@R7W*Z!]")%1]@D*CR(W[/APBF$B:7CZX/7IHV*<\8W9 MM5CU/+1@@\/DD7X*N;<88:GI>]V&A'384$?Z;M_T/XPQ9UBWV[#9;E![B7"*QJ(S2]2(8:I,_BI0.U_9]SLH"W!8-)41%]! M#ARRS!L?"XVF<"5@]PQ&AC86Y.>83{2=0;4AC5:,9V?.O('#54/@_K*D2:=X M9]D17Q>)X5]+G#Q&H?B"7FI-]UO7X$/==#H(W[KA='KT'LES&,%WZIL,ZEFX#MH\EYIGC$:7*3G4Z8(! !D]EQ2ZHQO8-.YR:O=' M:]#^Z3QTN)!F>]RV@6[9\.=X_AGGPK$A0'JL M#JA76' _#D6GMFM26_[CUF%1-MQ4!7!X!V\;_QW.UB.71\[4]M"J6C>V[\@ MB+%4N\YTWS58!?C*;13UG2D@#)\)VP&F[IJ^TAJ[?CYRJ/: QXX]BS0GI.<499U7A@K3A)>[UM\=C2PZ$WR!'FQ=^6ONZ6TM9C=:XC:'OCK(.#X)?:;>=!$X*=0?H7OOGNSQ(_M0\2.IT*%O=M4^7@ZW K[O2!PNU%$-&X0X-6Y/M(W3@,Hs'1P2'7P:OWR:81B5KV.UT_KCOF#ZAW^A;SZ M$G+'U$H4=!Q=(JMWUHM:>"2W7O>J&R,WIHU^(8V1N5VN.4NY(@+<7TI]C>D MH/[$<_D/4$L#!!0 (#.##EF:##U!! , *D& 9 >&PO=V]R:W-H M965T?3@L%O[_ #&)%;TYQ0+V' MFWL(=)F;)->$D3_^]NDT,,YY*5--OM]^7:[N^VMI'K5&:*!]R(7NN]GQI07 M0:#C#NF3V2)@DX64A7,T%:E@2X5LL2!BCP(&XW3H&!<^(,>LSVJ04\N3-*;ZW!1C*7\M5N[I*^W[",,?86 9&KS<<89Y;(1+Q9\WI MUU=:X/9ZPW[C8]=8$YDSC2.8 >6*ROG_F0X(+MLS-5*YN<1U/Q_+%,M?N":O* MM]WU(5YJCLUF!047%1O]KL.PQ:@K/$%(%P#0J>[NLBIO&:I*KD!9;V*S M"Q>J0Y,X+NQ'F1E%IYQP9C"-7J*'YZ@7&"*SIB!> Z\J8/@%!!SNI3"9AD@DMF'S&!R2B5A)NE%R%>PF_+\4)M!K?(&R$[3U\K3JREN-K?149OJ%8(BR4+&!$ M6A55 &779#!R>44%OX9S[>R_=R6@XF_OYK?='(NY>:6K5*O&V6 MA)S(BQ?V O+?G"F,92[XHZ')XED>DRFD^T0"@F"HBHOM.4%5!Q8%X?SH47K M F:CV^CZ^4?D36[@^FXV'(^GT7CX=#=Y +)LXIQ&H\GXX9,W*CS*",)!"PZA?4Z/3M>NSN#0>Y16S]ND3E9K*($>0\Y^N/0N88A:&!N@L-NTHSV!H?U!6I M&Y(:8KD4IIHDM;6>P|-J_/QSKX;X/5,I%QIR7!"T<=+M^*'JP5AMC"S=,)1+ M0RWHEAG]2U!9!SI?2&DV&WM! 7<:_ 502P,$% @,X,.64TO?15N!0 MKPP]D !X;"]W:W)K&ULG5=;;^(X%'I/KSAB M5].9*4"N%#IM)4KI#]L64*$S#ZM].(DAUB1QUG9*Y]_OL7.94*$:I4,;'_OX M\IE^-E=[+G[(A%(%KUF:R^M.HE1QV>_+**$9D3U>T!Q7MEQD1*$%H=GU9"$IB MLRE+ Y)C#/H987GGYLK,+<7-%2]5RG*Z%"#++"/BYRU-^?ZZXW::B2>V2Y2> MZ-I<%61'5U0l%TN!4K]%B5E&<\EX#H)NKSMC]_(VT/I&X1NC>WDP!NW)AO,? M6IC%QU'&T13&BF-0/#S0BC!9D+*^^Y+6. MP\&&X;D-7KW!,W97!QDK[X@B-U>"IT%H;433 ^.]V8W&L5PG9:4$KC+M%JL5+*=/,%D\/B[FL/HZ?II>]15":X5^5,/<5C#>&9@1//)<)1*F>4SCX_U] M-*FURVOLNO7>!?RKS'O@.S9XCA>\@^>W?OH&SS^#-R4B9_E.PI(*6"5$4/A[MO)%*8%G\<\K?"BXX#:=;Y5(6)*+7'>P%2<4+[=Q\ . .G" O&!NTQ@;OH?]^ M4MZ%.6WD?+&>6B%_##T7/<+G#P*;HEDD94C)[\XAF%3RF7\C,4&#R4,VPG M:6+(J):+4M$8-C\A9B\LQC##VZVXJA(*>],FJ$\U>],"NA[S.-HC*MQ6BU^/F M",6C'Q8RB50D-[!Q*?1' Z$IC,<]N&.I.?W@Q/ICY?OF66?- I0,"JYHKAA)M4PV.]B#1P*'=9 ;^<0<4UTRG*:N:;8!K6)Y;*B$*4 W&=,02A* MS1KV$;6R]MVI;G? 9J5ML]I&"4>^;39N>8K,K_UDBF820XSGT]IM4(C$6E F@VZV.%].6*]9M$G)]\G7Z=WSPQ06[J[\ ME_K\7]&-8[BW>SA>3V\@_ET?:8%QBL8S]>SKM&/AKJVBMU >!30I"ZR% _ M(FE4IL2TF[2J.I":6MS4_/2>#6;8%[NF@1:]PN=-TS4_'DV_Q.6J&N2O#]= MJ&;RP,??S,Z#]M54Z^2D0W_IY'M!B/;=WSXK5?7=A>3'A.+7]V$_CV<.A5 MN0%\MAXH@E=$V=_A2PI9"7>2$M2>]YASI1U&D|<2\ MR<1CEFJ>928Y![Z;I#D7(M#0/LO7"P10,!_GF,$33QMXB'4I>25#^BA(%[F"'#Y(%K M'CJL(@*S!]9LY*0@8$#I#2>-'BJTV(7Z-P//!:;ROH?CQO,:$N'B(OC MY8[2]'H=(EG\O]7VC1TZ'3 P,A5AB|[R'@WE^JU-3B*B#?I#<($!'$F+UDJS M?@K@)*[C1\A^D&%6<;.9*S*>?IF#V)Y1I(E'##-%:8MP!GD"%TX6-/9 XJ3# MH3.0*("P@X/6W:G E,2(SZ3:D)J0ZDZJX]V|)?G^WL+HS532/:NDSUW-5OF7 M!I>GV$K7Z"O IXU7]SOA>C:#O&A:CDO23<#SH.GEJ?H;Q>C%R:1>5 &KN[76 MFYDF^7H*5)*)+O],S&68XS;W+1_Y1@^6[=?M<^]%_]Y8^_?BN_S9EY4+5R?050\ MS=(1:_KW5T|T]2[^>:[K#B^HN%$Q#R1H:8L#^K(;_T$&MH_@XS\!4$L#!!0 M (#.##EDIX0*J'! ,%H& 9 >&PO=V]R:W-H965T,J&O3"VH,9|'3M!%?X8,#64C*S']'0]WZ4 M1MN%1[XHG5^(![V*+?)W=?]P= LWE$*+E%9KA48G/>C87HUZGC[8/"-X\KN MC<%G,M/ZV4_NBGZ4>$$H,'>>P.BSQ#$*X4$DX]>&&>U">L?]\9;^(>1.N"G6IU".VE!EF2= [SV+L-VX+7?X(V9+8&I L)@\JOF2R90.0L_MAC/K#+V+GZ^EW5 [KU-]K5S9BN78CZ@8+)HE1H.3X_0LN3Z@N:/3W#E$_Yl; M.0AX7=[G+]/)T3F<'%]D:7H-_P2!X9&M9Y87G(H3]!Q\ M8@XM<"HFR+6RFA9KZ>?:%&C ::!ZF[_GRM8&86%T74'.:)CK)1HJ66$%OG/M;<5@Z1^@ M6%,Q5MIZ>!#H#%4/57VN;^6\M* !)[8\9P)RP;BT@>A)>X&I2Y"M)0ZS5N<\ M2%EQ5X;07FG0;"F96A6V16;4GNA=&2R)&^MP"=.A^\,SPGA52GF_,&$H-+K MHF52]@[25M+-6DEV 9?I9>NLFT&:)*TD2>"UUQ3OU;M$LPA=$4+(M"G]W>]N M<0Z;?O'^O.FZ]\PLZ+I X)Q&ULE5A=;]NX$GW7KQAX%K4,$JT1;2[,1.F@1P M4A?U1=ID$Z?%Q<4^T-+8XE9?(:KQ^9Z@/*ZF=[CXTEBC.X%0A%9HS3!YVW MTD^%S']7YW;L3EV>YZ5)9(9W"G29ID)MKC#)QC+]O]<,W,M5;'B@?WE>B!4^MH'DLIA2]]5N42*;8:9EGH'|YT9OX9U=#GF\G?)&XUIUGX$@6>?Z-7V;11<]C MAS#!T#"")H)GO.8D82!RXZG&[+5+LF'WN4' 8&.G6!9"XW6>?)61B2]ZXQY$MN!1E8N|SI4>LXSEFO#!/M/T+ZVKN8-B$L-0F3VMC\B"56?4KOM<|= S&WAZ# MH#8(K-_50M;+]*(RW.5KT'Q;$+C]QNJM2;G9.9)>3"*ODJR.Y9S"I^GDX?%^^FGZ>?YPWC<$SE/Z80UT50$%>X!.X5.>F5C#-(LP>FG?)Z=: MSX+&LZO@3<# E-D1##P7 B\8OH$W:",=6+S!ODB%5/!%)"7">ZG#)->E0@W_ MFRMFR422./W?%7$$.=T-RP9SI0H1XT:.*T*B>L7?YVR_^B??N#8>'K/-KMYN?;^=09PV^_C /??P=[%@-FS7FVK$G-HD*!"12+&0B MS09DQG-S%:%*-M448>O76:!9(V8D?O6-@ JAC QE(3*C@1Q@?U(4G%3]&08B M8? ()C2N$'I^\!D3B"4JH<)XP[&(HD@D6D\HCEQ)(_^/%D9F14F@](&#%[9[M& SC3#Z5])U25U;U:K!D85F*CF!.YMM55D1$Q51,S0&U:5;:L'V9B>@OJG!"M>RIS_K%\:LN!;59UK|JH^8*,"'P9BJ1B4CLTUO FR>K@QL:H=UG0A\1F9#V@ M(ONC _F"U2 621MTC3)XB6(#@;6#\>O!!J]\@R:ZVD^'<>3FF9A4D8(H= QX%,IB0QF MP*6-)?N&RI8Z>],:WH$$/T/B^&J>F*KZ!::](:FPC&Q:BNW1>\TVYF8MKQETN[509] MSI,R1;O44A$%F(4;JZ5M19/W5?*#5\D/NLFO'W-R@J5&"[\N(LMU9#T@SYI4 MV!PS0$?[KV;W:9%M?W(=5#:%2))CRR!)2- %QC*)?>9 MD+9'WF=*DI]!E;KT]45Q#&/^KNQ^0,,F01NFG| MK&N&E=*MT;:&0-A9WX"KO"9CGV\P1E M09%N&T&!U#FC9GEM11*DRO;"K5<993F4' 8:'BNJC8.(HWC1*$R@M$.X5B7 MJ+9=*!5&T@!/S59NS?D3*82E!XM2TVY+/;90.>O(M%VW"A@)P1:2S B.Y/'* MJ>[,;6NI^'>H@[$B959RKDF+JYS#I+$0558U_+]!M+:=!MYEC/-U/G]D/WI$%O-[/)U>QF-I]-'YP_]@*^]PKX84LI M]3N85&WEUE9CYQM]!AO2LZ0?LT.+21.C=;&IRO0BEV]$O-K_[_?,]=QB,W<'IZ(:TSC]X>OD_G[R>=Y-,4RNYLOL_E_*2+%G$V@9HWR78U< M;4?NZ(+&1XG(:8?FN1%)R_3-2Q'^R%)-9OMO"S33NJ2(?-\-AH%[.O2 _P;N MR/=AX'JG _?TQ -_Y :C4_?$!]>6T^^H0LEGP(/Q=F+8$?\5/I]N|| M'HP=+WAP!T$],VQ%X^Z,U*#:8^4!X$;!+2^=\(6)R/?'0\8:WSL^L<>?QYI M(W=\2H#[(GZ1$ IP3)8C|SCPZ)G01YX[!NU0U*[+2;|SATQ1K>Q-65,_*#-3 M72?;T?8R/JGNH-OIU4V>*G$E,]H=<$FFWM'HN >]NAU7+R8O[(UTD1NZWIK' M&.D(H7@"?25_FU CJ%UZ@_2^*R[!\4$L#!!0 (#.##EG+;,'G& , *D& M 9 >&PO=V]R:W-H965T%)N)A=J2)\G-^N]'R8Z;86F ^V*+$GEX M2%K'D[U4]|I -/"K*H6> ^H4Q]548ZJS BND+6:.@DZU4%3-DJEVH:X4L=T%5 M&<91- PKQH4_F[B]6S6;R,:47."M MU4%.."RSE?NH/_/&BN*8S?"V:1F M.URC^5;2*K+"'B7G%0K-I0"%VZD_'UPM4NOO'+YSW.NC-=A*-E+>6^-#/O4C M2PA+S(Q%8/1ZPB4LL2PM$-'YVF'ZT@8>KP_H[USM5,N&;;R6Y;\|\-\74'_F0 MXY8UI5G)_7OLZKFT>)DLM7O"OO6-$Q^R1AM9=<'$H.*B?;-?71^. D;1,P%Q M%Q [WFTBQ_*&&3;;*+D'9;T)S2YN[9S |&B;Z8:ZQ-EAM4%G+LZ.U\TT\EQ2.DL(_ KH)!B-AK0>!VF:!L/! MV)O;O$QDEH*"3&'.C5=*K2GF54P!493 :UHF:3 F^-?>/,MD(XP^A@\\JBD M(PTK"?Y-,(HB2I6X5'$T#H;CR|\[5QD94-$6=4BYDU+0Q>)KC&'6LF\R>B MB1QLUWF&-B_=?Z 3UY[XD\=.0/V*@-=I(4AM.Z YD<20ZV&K9*5ZSX7;,-+ M;A|M.&2C,5 I:DDDH=[=&X*?S9<65[LD824U!M.?;/AD7P0QLZ)I ;7M59) M^MU>A^>M_#RR+^F:D=%QI*W%)H=/'FT@?5"F-K&%D[_=I(0X3=LJ|_"2KK M0.=;*W:,#DP0MX)SM--U_?V-(V)S41I7N!<;VS##?C.W/H[U4/ o& MT* M1GZ/4I0U-KJ4#2A(M598&(QC\'3+=/:0-/]2/ZY[9VJF4I--[*ZL^R,)NQFIA0X$KL*C.7 M^RIXJ&=@\7)9Z?8+^|XWXBID,VUD?0@F!G79=' Q"2,F(R7WH*PWH5FC+;6-)G)E8SN-_PLX|^[YA+"P ,>\.,0 7MC7'K9XX5NU*]R*LH#TA8ZX1@W3 MIH!'LT$%MSNEL#$PU[1-?]WV#CIZ'=I>]6NI%3F.7;HK&M4SNL/'U@E,WZ&K*Q^_OI_& ,Z/)[$SMT5M YGA7(<&NP7[ZM3H7.&ULC53;,MLP#'WW5Q\NT2>C MON7BI$F 7E*LPWI!KQB&/2@V$PNU)4]2FO;O1]F)UQ9IL(?$I,1S="B*"*VD M>M8YHH'7LA|Z[.;&5$/?UVF.)=.'LD)!.W.I2F;(50M?5PI95H/*PH^"H.>7 MC MW,JK7;M1D))>FX)O%.AE63+U=H*%7(W=T-TLW/)%;NR"/QE5;(%W:!Z] M&T6>W])DO$2AN12@<#YVC\/A2 : V(:MW- M0;7*,V;89*3D"I2-)C9KU*G6:!+'A2W*G5&TRPEG)A=7C]\K^^O;GQY<3>]' MOB%,N^.G;_Q)@X^^P _@4@J3:YB*#+,/>) ^TM(*BC:"3;"?A]Z4XA#CP(JB MS@Z^N$TPKOGBKQ(4+RB,5&|PQ5;2+U4"+^,9|HH>A&_MV7<$';V$IHN&>]* MI3AVJ0TTJA=T)P=[82\XVB&WT\KM[&+_CWKLQ&]7=W5]/W7"$ [VDB@,C^#C M(=!>D><(&@.II);3!C.0O;P8^I(K95TO7B0.$_4P_%5$HN-M2+PF@IX7=;L0!@_O" ?..1>-_M0V!'(G7CP=>% [@/D?G5)85$V|@YY:A'W$RFA$V4292FI,"-=.R0(.DJ>'D-MJ.V=[$,W"+TD[D$O3+P@"F%;X?UW35FB6M2C1]/M+H5I^K-=;.?;<=/4_|*; MT7C)U((+#07."1H<]KLNJ&;<-(Z15=WB,VEH8-1F3A,:E0V@_;F49N/8]J9 M/_D+4$L#!!0 (#.##ED16"4F>P_$8' 9 >&PO=V]R:W-H965T M'!+SG CY$>U1M3P5)6U&MEK-MK9LSQU'9&]M4G8H&:_JR%+)*-;ERY;A$8HW3E7!>*X;.55:U/9XV+V,R 9 MM+HL:IQ+4&U5I?+Y'$NQ&=GY2\J+!6 MA:A!XG)D3_C9>6#L.X_"MRH QE,)@LA?AKE:SZR74,(2\RT04C!H8@76)8& MB&C\VF+:.^Y#&\5#>H5!UN5,NBU3AA2C_+G*!MFQ#3DNTI;4MV+S!;?YA 8O M$Z7]_F'3VP84,6N5%M76F?2J]/MG^K2MPX%#[!YQ\+8.7L>[#]2QO$QU.AY* ML0%IK G-"%VJG3>1*VK3E#LMZ6M!?GH\O[V93V_O?\#D^A*FWQ^^SF?3Z_NA MHPG;6#>9N>\Q_&.X"0P$[5>*YCG6.>;O_1WBM"ZFI8B=>^\"_MG6I^"!#*S7 M"H!_>)^AV>?RQ120=9ZF<&\S*M-.1U#M-?:\1U#M-?;<+_0I&_&Z\)[$SMT5M YGA7(<&NP7[ZM3H7.&ULC53;,MLP#'WW5Q\NT2>C MON7BI$F 7E*LPWI!KQB&/2@V$PNU)4]2FO;O1]F)UQ9IL(?$I,1S="B*"*VD M>M8YHH'7LA|Z[.;&5$/?UVF.)=.'LD)!.W.I2F;(50M?5PI95H/*PH^"H.>7 MC MW,JK7;M1D))>FX)O%.AE63+U=H*%7(W=T-TLW/)%;NR"/QE5;(%W:!Z] M&T6>W])DO$2AN12@<#YVC\/A2 : V(:MW- M0;7*,V;89*3D"I2-)C9KU*G6:!+'A2W*G5&TRPEG)A=7C]\K^^O;GQY<3>]' MOB%,N^.G;_Q)@X^^P _@4@J3:YB*#+,/>) ^TM(*BC:"3;"?A]Z4XA#CP(JB MS@Z^N$TPKOGBKQ(4+RB,5&|PQ5;2+U4"+^,9|HH>A&_MV7<$'<$IHN&>]* MI3AVJ0TTJA=T)P=[82\XVB&WT\KM[&+_CWKLQ&]7=W5]/W7"$ [VDB@,C^#C M(=!>D><(&@.II);3!C.0O;P8^I(K95TO7B0.$_4P_%5$HN-M2+PF@IX7=;L0!@_O" ?..1>-_M0V!'(G7CP=>% [@/D?G5)85$V|@YY:A'W$RFA$V4292FI,"-=.R0(.DJ>'D-MJ.V=[$,W"+TD[D$O3+P@"F%;X?UW35FB6M2C1]/M+H5I^K-=;.?;<=/4_|*; MT7C)U((+#07."1H<]KLNJ&;<-(Z15=WB,VEH8-1F3A,:E0V@_;F49N/8]J9 M/_D+4$L#!!0 (#.##EG+;,'G& , *D& M 9 >&PO=V]R:W-H965T%)N)A=J2)\G-^N]'R8Z;86F ^V*+$GEX M2%K'D[U4]|I -/"K*H6> ^H4Q]548ZJS BND+6:.@DZU4%3-DJEVH:X4L=T%5 M&<91- PKQH4_F[B]6S6;R,:47."M MU4%5./"RSE?NH/_/&BN*8S?"V:1F M.URC^5;2*K+"'B7G%0K-I0"%VZD_'UPM4NOO'+YSW.NC-=A*-E+>6^-#/O4C M2PA+S(Q%8/1ZPB4LL2PM$-'YVF'ZT@8>KP_H[USM5,N&;;R6Y;\|\-\74'_F0 MXY8UI5G)_7OLZKFT>)DLM7O"OO6-$Q^R1AM9=<'$H.*B?;-?71^. D;1,P%Q M%Q [WFTBQ_*&&3;;*+D'9;T)S2YN[9S |&B;Z8:ZQ-EAM4%G+LZ.U\TT\EQ2.DL(_ KH)!B-AK0>!VF:!L/! MV)O;O$QDEH*"3&'.C5=*K2GF54P!493 :UHF:3 F^-?>/,MD(XP^A@\\JBD M(PTK"?Y-,(HB2I6X5'$T#H;CR|\[5QD94-$6=4BYDU+0Q>)KC&'6LF\R>B MB1QLUWF&-B_=?Z 3UY[XD\=.0/V*@-=I(4AM.Z YD<20ZV&K9*5ZSX7;,-+ M;A|M.&2C,5 I:DDDH=[=&X*?S9<65[LD824U!M.?;/AD7P0QLZ)I ;7M59) M^MU>A^>M_#RR+^F:D=%QI*W%)H=/'FT@?5"F-K&%D[_=I(0X3=LJ|_"2KK M0.=;*W:,#DP0MX)SM--U_?V-(V)S41I7N!<;VS##?C.W/H[U4/ o& MT* M1GZ/4I0U-KJ4#2A(M598&(QC\'3+=/:0-/]2/ZY[9VJF4I--[*ZL^R,)NQFIA0X$KL*C.7 M^RIXJ&=@\7)9Z?8+^|XWXBID,VUD?0@F!G79=' Q"2,F(R7WH*PWH5FC+;6-)G)E8SN-_PLX|^[YA+"P ,>\.,0 7MC7'K9XX5NU*]R*LH#TA8ZX1@W3 MIH!'LT$%MSNEL#$PU[1-?]WV#CIZ'=I>]6NI%3F.7;HK&M4SNL/'U@E,WZ&K*Q^_OI_& ,Z/)[$SMT5M YGA7(<&NP7[ZM3H7.&ULC53;,MLP#'WW5Q\NT2>C MON7BI$F 7E*LPWI!KQB&/2@V$PNU)4]2FO;O1]F)UQ9IL(?$I,1S="B*"*VD M>M8YHH'7LA|Z[.;&5$/?UVF.)=.'LD)!.W.I2F;(50M?5PI95H/*PH^"H.>7 MC MW,JK7;M1D))>FX)O%.AE63+U=H*%7(W=T-TLW/)%;NR"/QE5;(%W:!Z] M&T6>W])DO$2AN12@<#YVC\/A2 : V(:MW- M0;7*,V;89*3D"I2-)C9KU*G6:!+'A2W*G5&TRPEG)A=7C]\K^^O;GQY<3>]' MOB%,N^.G;_Q)@X^^P _@4@J3:YB*#+,/>) ^TM(*BC:"3;"?A]Z4XA#CP(JB MS@Z^N$TPKOGBKQ(4+RB,5&|PQ5;2+U4"+^,9|HH>A&_MV7<$'<$IHN&>]* MI3AVJ0TTJA=T)P=[82\XVB&WT\KM[&+_CWKLQ&]7=W5]/W7"$ [VDB@,C^#C M(=!>D><(&@.II);3!C.0O;P8^I(K95TO7B0.$_4P_%5$HN-M2+PF@IX7=;L0!@_O" ?..1>-_M0V!'(G7CP=>% [@/D?G5)85$V|@YY:A'W$RFA$V4292FI,"-=.R0(.DJ>'D-MJ.V=[$,W"+TD[D$O3+P@"F%;X?UW35FB6M2C1]/M+H5I^K-=;.?;<=/4_|*; MT7C)U((+#07."1H<]KLNJ&;<-(Z15=WB,VEH8-1F3A,:E0V@_;F49N/8]J9 M/_D+4$L#!!0 (#.##EG+;,'G& , *D& M 9 >&PO=V]R:W-H965T%)N)A=J2)\G-^N]'R8Z;86F ^V*+$GEX M2%K'D[U4]|I -/"K*H6> ^H4Q]548ZJS BND+6:.@DZU4%3-DJEVH:X4L=T%5 M&<91- PKQH4_F[B]6S6;R,:47."M MU4%5./"RSE?NH/_/&BN*8S?"V:1F M.URC^5;2*K+"'B7G%0K-I0"%VZD_'UPM4NOO'+YSW.NC-=A*-E+>6^-#/O4C M2PA+S(Q%8/1ZPB4LL2PM$-'YVF'ZT@8>KP_H[USM5,N&;;R6Y;\|\-\74'_F0 MXY8UI5G)_7OLZKFT>)DLM7O"OO6-$Q^R1AM9=<'$H.*B?;-?71^. D;1,P%Q M%Q [WFTBQ_*&&3;;*+D'9;T)S2YN[9S |&B;Z8:ZQ-EAM4%G+LZ.U\TT\EQ2.DL(_ KH)!B-AK0>!VF:!L/! MV)O;O$QDEH*"3&'.C5=*K2GF54P!493 :UHF:3 F^-?>/,MD(XP^A@\\JBD M(PTK"?Y-,(HB2I6X5'$T#H;CR|\[5QD94-$6=4BYDU+0Q>)KC&'6LF\R>B MB1QLUWF&-B_=?Z 3UY[XD\=.0/V*@-=I(4AM.Z YD<20ZV&K9*5ZSX7;,-+ M;A|M.&2C,5 I:DDDH=[=&X*?S9<65[LD824U!M.?;/AD7P0QLZ)I ;7M59) M^MU>A^>M_#RR+^F:D=%QI*W%)H=/'FT@?5"F-K&%D[_=I(0X3=LJ|_"2KK M0.=;*W:,#DP0MX)SM--U_?V-(V)S41I7N!<;VS##?C.W/H[U4/ o& MT* M1GZ/4I0U-KJ4#2A(M598&(QC\'3+=/:0-/]2/ZY[9VJF4I--[*ZL^R,)NQFIA0X$KL*C.7 M^RIXJ&=@\7)9Z?8+^|XWXBID,VUD?0@F!G79=' Q"2,F(R7WH*PWH5FC+;6-)G)E8SN-_PLX|^[YA+"P ,>\.,0 7MC7'K9XX5NU*]R*LH#TA8ZX1@W3 MIH!'LT$%MSNEL#$PU[1-?]WV#CIZ'=I>]6NI%3F.7;HK&M4SNL/'U@E,WZ&K*Q^_OI_& ,Z/)[$SMT5M YGA7(<&NP7[ZM3H7.&ULC53;,MLP#'WW5Q\NT2>C MON7BI$F 7E*LPWI!KQB&/2@V$PNU)4]2FO;O1]F)UQ9IL(?$I,1S="B*"*VD M>M8YHH'7LA|Z[.;&5$/?UVF.)=.'LD)!.W.I2F;(50M?5PI95H/*PH^"H.>7 MC MW,JK7;M1D))>FX)O%.AE63+U=H*%7(W=T-TLW/)%;NR"/QE5;(%W:!Z] M&T6>W])DO$2AN12@<#YVC\/A2 : V(:MW- M0;7*,V;89*3D"I2-)C9KU*G6:!+'A2W*G5&TRPEG)A=7C]\K^^O;GQY<3>]' MOB%,N^.G;_Q)@X^^P _@4@J3:YB*#+,/>) ^TM(*BC:"3;"?A]Z4XA#CP(JB MS@Z^N$TPKOGBKQ(4+RB,5&|PQ5;2+U4"+^,9|HH>A&_MV7<$'<$IHN&>]* MI3AVJ0TTJA=T)P=[82\XVB&WT\KM[&+_CWKLQ&]7=W5]/W7"$ [VDB@,C^#C M(=!>D><(&@.II);3!C.0O;P8^I(K95TO7B0.$_4P_%5$HN-M2+PF@IX7=;L0!@_O" ?..1>-_M0V!'(G7CP=>% [@/D?G5)85$V|@YY:A'W$RFA$V4292FI,"-=.R0(.DJ>'D-MJ.V=[$,W"+TD[D$O3+P@"F%;X?UW35FB6M2C1]/M+H5I^K-=;.?;<=/4_|*; MT7C)U((+#07."1H<]KLNJ&;<-(Z15=WB,VEH8-1F3A,:E0V@_;F49N/8]J9 M/_D+4$L#!!0 (#.##EFNK>2_%P_&,& 9 >&PO=V]R:W-H965TPV_MC6VB$JF25)S= M7}^A)*LND'@O(CGD>_-F.!Q-3E)\UT=$ RJE(?34/!I3W?]^SHY8.GTC*Q2TML\>J9(:6ZN#K2B'+&U!9^%$0)'|)N'!GD\;V]&8369N'""WQ4H.NR9.K?.RSD M:>J&[MFPX8>CL09_;JG8 ;=HOE:/BE9^SY+S$H7F4H#"_=2=A[=WL3W?'/C& M\.0OYFCV4GVW2X-YU,WL(*PN,Q8!D;#,RZP*"P1R?C1<;]2PN\G)-9S6Q M4RP]G&SI]X;HY3-W4AQSVK"[.1WOLXAE:ODP6NOG']3T[&KF0U=K(L@.3 M@I*+=F0O71XN &GP!B#J%&CNW74]%PRPV83)4^@[&EBLY,FU 9-XKBPE{(U-MBG8YX^(49K]|..?=>BHS?08WB0PAPUK$2.^>]XGY3T M!!%$3Q%,Y\'|Z@X1N\P;?$/2]%.2RD-MJ#\:NX807_M#W./'A56C-.$B1S6YH@*YEJCT;#D.BNDKA7"W_,=-HJ*YY_7TM-ZCU_W;A_4 MK.Y8AE.77HQ&]8SNL.[, D^7HDM[F.+K[^_]]5=1;^N[6$,7QXET9A M^!$N7P&YL$.ZQ-M<";J66M#%R/W0!NP

*H965TXK-] MWW??^7+7VTCUK%>(!E[S3.B^LS*FZ'J>CE>8>899:(9/S:<3\U2 L\M/?L-V7NE,N<;QS+[%N:F%7? M:3N0X(*O,_,H-[>XRZ=I^6*9Z?(+F\HW#!V(U|K(? TC=+5!8^Q[UG:%0OZ S.SX)+_^J$WJC6&YUB_Z^2G&0XKN_^X&ULE59M;ILX#/[N7T%X MQ; !OMKR6YPT";"V+G;'KBO2=??9C9G$F"WE)*79[MDF#NP^)*8I\ M^)"B*8^W0OY0*T0-/YN;]XF[TGH|\GTU7V%3J'.Q1DX["R&;0M-2+GVUEFB4 MUJFI_3 (4K\I*NY.QU9W+Z=CL=%UQ?%>@MHT32%_76(MMA.7N3O%K%JNM%'X MT_&Z6.(#ZL?UO:25WZ.458-<58*#Q.?_<I&F[&QMP;?*]RJ/1E),0]"_#"+ MW\N)&QA"6.-<&X2"!L]XA75M@(C&7QVFVX-M0Q:\X1!V#]'EW0:R+*\+74S'4FQ\&FM"\X)-U7H3N8|0WG0DG8K\M/3Z_PF MG\WR:YCEW_.[QWSL:T(U>_Z\0[AL$<(W$(;P17"]4I#S$LO7_CZQZ2F%.TJ7 MX4G /S;\'*+ @S (XQ-X49]B9/&BMU+$!4J))&C M.7R@H\/^Z#QK1%+DP1:EQ5J(FL: &L'#U>?|^O$Y=[[>'#!S;EZ%>A5AMW40 MVS&QG5ULV%|%<&+/N3Y(6<,3+BM.(9:4O+-&68D2SB#T@F3HA6%",O,&+/;& MP\S[(\;*(M/|/,DRAV|FBB%F59F>&C1B]AE%CH;4'EZ. (I2(+08U$*Z2#R MHC0?<>>@D;&BECA!8Z,YR+);_^)@ 8P^?Z@NHPJ1&3.(!E0UFE@]D^!EH,$8HA- ME8T*Z$$]P^#8I/#W!G>#&ZG>&|MK\!/[6#_|6\O3Z_%))Z5D&- M"W(-S@>)"[*]DMJ%%FM[#3P)39>*%5=TBZ,T!K2_$$+O%B9 _UTP_0=02P,$ M% @ ,X,.6?#6]#++!|@ HA$!D :X,"]W;W)K&ULK5AM;|LX$OZN7S'P%@L7T,82]=XF 9S4Q>,0-!3I'>XC+=$VMY*H M(ZFDN5[_0^HE2F*[A|W|8HODBEX!6K%1AL;<&_ ^3L7DV>P42R$>*[;=P4%S// &(ERJ7O0/'OCEV5LC2. M$,9_>1^S<4DS'!O8\=8-E2Q:U^BQ=Z?S%+9U"P+6U+_57<_\[Z>"+C M+Q>ELK]PW]D&9 9YJ[2H^LF(H.)U]T]_]'F83$B](Q-(/X%8W-U"%N4[JNGE MN13W((TU>C,/-E0[&\'QVFS*6DLG6[AN6G=_#A M9GEU\"FJE:U/E]H7,28+O\+>X57GD!QQE,%'4>N]@E5=L.+I_ 6"&QO&2 >$5 M.>GP'VU!H'G O%(>,?,$@<6'|.U8@1GL1B=2$ZXY4X(\Y63\)%E4H!\;GM.R?(!&BCM>,$#%.I&1HJ9M9""V@#E&-#1%2,>&R9S5&HEO1G)1-26S/,66:EC.MSP'3=5W!;S>,XFV^ !Z MCXI;*M.%WICE7.-\6CI8^,E;9;Q;P.IS=+\I^8X.WW/U^@QNT<, 2EF0 MJLWWC]A:U=HP"@&UT!@-8D$5>4#6:,33D^DFCOL]Q]Y<**T<*AEBS%LI67&& M]87A8X91'UP8$H4==ZQN&?[G8E?S_{)B"$MIJID)2IFH4';E!.T@IZA>6*6/MR!!XP>;)^Z\K106T$V9IO<4MP2M-\S&@[ZUL+XJ)4%[M$5I[\'@+RBE1AR-M9]#C0\B|\L\W4ZUGDR"B.QHX%#;1 4=CBMA@(C _8C9Z9O4W]CTFUX M=8\9G3)^1S=F?Y[C,U%5Y!/$8+*.4FYT'B=3DW6[!;5!@10?\HL3"CQ-T :?-ME"BY056@I>V3*R&]ND"M+;%;8]*>&]'W;!.U9GM1]]JE1]I4=X3NOSS7A40=L M60V3'6/[A]A897"VHL1[BF$%-RGL[RK'7+,UX*48@U!O8'W]^^K=MP\K$'_/[MGRFI@<;V1W>2:&4$>@MUX &8>8&7@"|ZZ61&T2>XX=N0"+7"WSP(S?V4C?S MB+-LFA+%'0GYI*)ME<[1S=5HR2!U\@*W33R7(QX+-KYO+0S'SF,0S=*6ZH. M\W&JUPM&9?UR<)CBFDN$Y8NA,E_;+ECO!WG0W30G@_8B Bi/&S?"VICLNM-MG=)I8!BBP5RE;DPB\"#S,$U^!D&R?|%.W3[|#+_;E3R_6 MT<+$^5C>]TDUK<9]NIK<.KY-J#/(F'>2KN+Q^>.U_73PO/=+,G<.,E,W66A M&_]Q[4V"S"6>;WI3WTW]S+G>TWK'+(BABK]#S7TN=)@4PP-@?00*YFD9X1HQZ&V_.L]2S3;+ ^E6V84Y2_E MEKA^9D3*1|%+L]"LY[LDM;IEEO 2,DWK/;[+K")RW!H4R$Z(YDF 2AF3KG%L MS.@A_)U9-OY.R.OA0L;$DL2S.)%,8>@)D=)7$**89^0OEW&,7+ [&1+7\Y(A M.U$8N2$>4#@0I7C8\'&?EY-QO,S_!)B8^PG!0/HUCHP<>A5;3:Z-$;YLU\'M(O]+G3=*_38.WZ6';OW8_FW=>+CU1BJA64;(M3O;.DFH'LO@AT#2T:^Q.^ M$1]Q@9QSRC>L(P!CF^%T$/#+#!^EKG\'U!+ P04 " S@PY909,Z0I@% M "(# &0 'AL+W=O*LVS#L RV=+:(2J9*4'?_[^4E;=CO'W; O M%DGQGGON5>>SE51?=(9HX+G(A3YO9I.4[|IMG618,-V2)0IZ,Y>]8(:V:M'6 MI4*6.]$B;T=AV&\7C(OFQ9D[>U 79{(R.1?XH$!71<'4^A)SN3IO=IK;@T>^MR(P|:%^4%"LVE (7S|<.:X\^ZR9^^[*\]YKO3>&]PE M.RF_V.V'!+p96D#8$V.Q:(:'S=8#9K59PZ!U%OW&VORTSIG$B M\]\X:K+SYK)*2XL$9&8O%.)R5C,6<&4WA@MRJSA23&AF4L.#7^.9]HHVOUUR&/VSL,.^OFG2Y9@N=-*@R:.HG-B]>O.OWP M] CI7DVZ=PS]/T;H*-9AIG?W3]>-SA!>OQI&G)2,-R(6:TQWFN@1Q.8$X#H,PM#&NS!"ZDX39U&@Q*MG8FL-H872EE]7"Q^*%1GHFD;PIRSF8\YX;L@K1":.^^^ M,P?]3A /8XCA8Y6O-QZ/>O7YH|<.;GWR<8-T4;E@72I>R11+@\6,%&W.NY' M"F"%-%G9#0;C ?T.P_\!$D*_.PBB<&@]VL#GDKHM)4!"6< -Y%)K{])^-R9% M79M!=W+I$:/((49'M3LfX]!PR4T^(3F(LFKU"N948-*-4SI:VFN4'\))]f7@ M,U>FHOR]4O194X1,;O/?N N%5M*H,]78N'U+:,1,P1 7>,/+@9]BW,+9OIM MT" +/ZF6M]?UC2I+T,6[W 3!U1)%=3CRA3*(W2-VM 4^&U10+&"-3.E31T[G MLLI3=:'7'8T!UH-*EE>E\ ,(4'*&9,QT3@91AZ>&2>'-MS>YP[^9PL/)2HN MTV#'G52O/+=0OX9!O5K1--]2@IP2@X=,6L$ 7L% G/<$>]9#QM-7X< MU8/^Z7A4:@$)TUD \4\,Y+6UPY)4N&11D1YJ/5;Q9:6I95L'2&NU0ZC$%*V MU@TVIPCO.P(9A3.A3!0I^<$Y8]M770QB[W^?_">=H!_6?&P9P)M$%@4I1E5(FZ-.B6_NR23&&"?,EFY)VYDL4A7P6[0O3]=#@,!MUAK723:H?FC?;>=$B% MOWS,/F3EG&KXU:3UFC_UTN;ON9_1/3"TX34LYSDDT; WB)B@_]_J-D:6. M-6'22T.3]EAGI54!E+]#N21O;S960?WGX^)O4$L#!!0 (#.##EDNJF%4 MV@0 (X* 9 >&PO=V]R:W-H965TA<;'7):[R7H+95Q>3S)99B=!'S>X>#!{XI MM#D8C.X;ML$YZL?F7M)NT*&L>(6UXJ(&B>N+VM@:OU?XA^-,':W!1+(4 MXIO9W*PN>IVQ"$O,M4%@\/>$$RQ+ T1N?-]C]CJ31O%X?4",MK%3+$NF<"\+* MKWREBXM>UH,5KMFVU)B]QGW\<0&+Q>ELD_8M;) ^V(-\][2H]LKD0<7K]I_] MV/-PD)!YOU$(]@!]:L/U9+V\8I[-S]78@332A&86-E2K3<[QVB1EKB]W;3&3 M1!?3\)7PZ/Q)HPC(G@WRO=[GJ:_1&\{74>M"P;1+X>]E_H\[Z!P)#HYM';>]8)SE3#IQ->19U7T2GT$W2?U'O||O98NKXO_CP+@M_Q.TX+ HT)F(JF'UM,W %#9/Z&;2 G:(EJ0L4[J4"#N$TI $C:0>-T)K*2H0FMXJV%>Y9%.7C*E M^)KC"I@"H\ TKS[$3T#^WP+3F&^E9SR>AK-]<+48&4I1*${C'P8.R;BVJ2\V=E) M(5]<)6+,6UXR9DJ8$I#*71EZ7C^^@I,.NA7P&JBT3$FM:*@;%%$K4?(5,Y|+ M5K*:DMY^BI@&&@CH' ;":RJ92#<<<$[-+|S&Y@_GD_3J\7;JS*[A83J99W4UN M;F_&BYO9'=#)X]W5S7PR>]Q;3*|@_IY_ANO:V5?]COG.[JNC1"M0F 23V>]3=ID-E_2>L7AE|@'U!|8MGJ]NRPV.?46.]6SNQ5W#:R ML]?^X"#.^CU -_&+I91&,FBMUD&$.29M1QO0 (X* 9 >&PO=V]R:W-H965TA<;'7):[R7H+95Q>3S)99B=!'S>X>#!{XI MM#D8C.X;ML$YZL?F7M)NT*&L>(6UXJ(&B>N+VM@:OU?XA^-,':W!1+(4 MXIO9W*PN>IVQ"$O,M4%@\/>$$RQ+ T1N?-]C]CJ31O%X?4",MK%3+$NF<"\+* MKWREBXM>UH,5KMFVU)B]QGW\<0&+Q>ELD_8M;) ^V(-\][2H]LKD0<7K]I_] MV/-PD)!YOU$(]@!]:L/U9+V\8I[-S]78@332A&86-E2K3<[QVB1EKB]W;3&3 M1!?3\)7PZ/Q)HPC(G@WRO=[GJ:_1&\{74>M"P;1+X>]E_H\[Z!P)#HYM';>]8)SE3#IQ->19U7T2GT$W2?U'O||O98NKXO_CP+@M_Q.TX+ HT)F(JF'UM,W %#9/Z&;2 G:(EJ0L4[J4"#N$TI $C:0>-T)K*2H0FMXJV%>Y9%.7C*E M^)KC"I@"H\ TKS[$3T#^WP+3F&^E9SR>AK-]<+48&4I1*${C'P8.R;BVJ2\V=E) M(5]<)6+,6UXR9DJ8$I#*71EZ7C^^@I,.NA7P&JBT3$FM:*@;%%$K4?(5,Y|+ M5K*:DMY^BI@&&@CH' ;":RJ92#<<<$[-+|S&Y@_GD_3J\7;JS*[A83J99W4UN M;F_&BYO9'=#)X]W5S7PR>]Q;3*|@_IY_ANO:V5?]COG.[JNC1"M0F 23V>]3=ID-E_2>L7AE|@'U!|8MGJ]NRPV.?46.]6SNQ5W#:R ML]?^X"#.^CU -_&+I91&,FBMUD&$.29M1QO0 (X* 9 >&PO=V]R:W-H965TA<;'7):[R7H+95Q>3S)99B=!'S>X>#!{XI MM#D8C.X;ML$YZL?F7M)NT*&L>(6UXJ(&B>N+VM@:OU?XA^-,':W!1+(4 MXIO9W*PN>IVQ"$O,M4%@\/>$$RQ+ T1N?-]C]CJ31O%X?4",MK%3+$NF<"\+* MKWREBXM>UH,5KMFVU)B]QGW\<0&+Q>ELD_8M;) ^V(-\][2H]LKD0<7K]I_] MV/-PD)!YOU$(]@!]:L/U9+V\8I[-S]78@332A&86-E2K3<[QVB1EKB]W;3&3 M1!?3\)7PZ/Q)HPC(G@WRO=[GJ:_1&\{74>M"P;1+X>]E_H\[Z!P)#HYM';>]8)SE3#IQ->19U7T2GT$W2?U'O||O98NKXO_CP+@M_Q.TX+ HT)F(JF'UM,W %#9/Z&;2 G:(EJ0L4[J4"#N$TI $C:0>-T)K*2H0FMXJV%>Y9%.7C*E M^)KC"I@"H\ TKS[$3T#^WP+3F&^E9SR>AK-]<+48&4I1*${C'P8.R;BVJ2\V=E) M(5]<)6+,6UXR9DJ8$I#*71EZ7C^^@I,.NA7P&JBT3$FM:*@;%%$K4?(5,Y|+ M5K*:DMY^BI@&&@CH' ;":RJ92#<<<$[-+|S&Y@_GD_3J\7;JS*[A83J99W4UN M;F_&BYO9'=#)X]W5S7PR>]QCO

***MM&!D&.'#WP:9M\Y+FCUM8XLXOUL(>)06BY-.-('8:WQ9! M@O$%!_F6\;T*QG<%T0:J[`O^U+0HSXZ[[*X9&=M;KWV1R>?)Q/;00NL,"3@3 M$RR*;Q ,Q5)I?]-X"4$*/1V&\B5\6(98&1?7SOZPAJ"N.,@BE_%-8DU!%&)(M1=O"PPB0#YX=F' OW81"R9X>4>P*FY5V\U&+"FM*; 82+R0)(!Z[C;6%!JI$ MMIQ$U?7&95JKF/RCP<[[-;89&M[N V(% fBV?KA+'L=BZB/?(+?U- MYHSZQ4G^Z78W2<(9O4J==+>&YL99_H!WQ*V13(\"VL?*?BUP*TC)"&GAC34{ M2L!QW>,GP%P-_&I=0\|!N=0LCMF109*HG-0 G8\=%63<&/RY97@/WTWX3#Z-MH5(A1))^CD4'LF5E?[,4O@*SHUP^WOQ3YS#59HG"X6,'4X.#O98|K^ M!,M^J-2:?O8T5U6E"G1<":@-Q-0Z 1WBKWW_!<(/X=[_+U!+ P04 " S M@PY9YM6.NQ4$ """0 &0 'AL+W=O5 MI9 YTL=W!UX%P&_;?D-^(X-GN,%%_#\ M*GR_P//?"U^N"&?_$M,A-@P%5R)C*2D;AJ4(47 M7$+OQ\.OHR]/#R-3T,%3'(U'<0SA\/>G*(Z*BJ-\'H[OHP'JF.I'XR,;QZ-Y M7$@?HG 0/:#%*#X7X44?SD.'6\]M?5;@"5\QL,>B/HP?6:4H%L-(,T86+&.:464#D68-E@}!=ZH#OSXG MUO T$FM^C*1C80-E#.<6#[RB>;))+RD.BUG %? MNWO;9[I*P83RTJ?U.6%YJ" M%SBVXSB'KU4V)4TMDHLMU^#9V#ZEQH&RYD+CWN^G_ IU6I6^%6U-MS)9XZF"M@;"$0EA5IF-%_!G;7V!@OE-N%P2^[33;)L1B'JQ]39K-ENTUVH>O)4B2-7;) M?+5,M>B/+=N820+7;G]- JFBCE@G185/GMNT@V8;KD)(*TP2N<4TT!>\I11 M:[3LH%UH'2CK7HATQ{(,@E.YE>^[=MMW_V^&X,*8-J9H;? STFYG!B;S!Y# MN(OX7@8A0_8@87$=.>Y^?MEX!8>K]3.'Z\^O.&L)TZV*=.87WP@%Y3_$E* M(2]/>&L>#@L*?;R9N$B\HQB(VVQ7E?@8H.T VP2#YF@;=_Z+=MM.]88GR>9 M4%A2%XOMVXV&;ZK:LF\;#;MQ&\#UN3+43^[%G,I5&&%Y MKQ[5R]?)(Y$KQA5D=(FFSDT+DR[+&[]DM-@4M^Q":+RS"W*-CR0JC0*N+P6. M[IXQ&U3/KOY_4$L#!!0 (#.##EG0'X ^SP0 0- 9 >&PO=V]R M:W-H965T*L[?3EW]_8 4HKX/\V!--)0,'VS..9&<_[$Q3>Y M1%3PG&>%0&@E2K;AV9+#&/&99N76-#*@HL\5C04#QU9"HQ38Y1G'=>VNYT\ M9D6C?V!FI])_SBN5L0*G F25Y[%XN<2,/UTTG.9Z8L8>EDI=/KG9?R $;J[M@,#%12-PSBZ[6M\H?&7X)+=DT)'<<_Y-#'T;I1<8!9HI'(C>\KS,9F2VVX+;_1KTSL%,M]+" LU]9JI87C9,&I+B(MJTS-^-,UKN(YUG@)SZ3YA:=;M^_"").%5H5CQ %,> ML82AA#^">ZD$,>7/?0'7>/YN/%T]9[*,$[QH4'E(%(_8Z'_\Q>G:GP[XZV^\ MJ0^AJZ//=3B\NPEA<@7A;#:9P6 RFX4#G4:(O&0\C:BV2EE;QGHY4O2@E8:=5*BB#6@A%@@Q!(6/*,6(<_@YV.U]%(M]9U: M"D3(;R.B0'#-'\|*I$59>F2\DMD+=9>2"^WB8!.G!%)9A8V1=<,E62"U MLZ5VMP67L60)?(SS\C,,659D8J6^%01I:RM\#[ )Z?MGL*1ENRVW:LEI^UU MX6CCL63/_Q]_C]LGWGM_C]NG-AP=H/+QALK'TI[EJRO**XQNIS>F^]1=ASZ# MR7@8CJ-PJ*5HR#6^^N44WWFGNZ%RC=\(!E M6:4[@:*FH+-34USSEN5E9DAL3DO/W)6:W10FI]MR/- EHBNFHE00U?&YK(LC M$9@R\1DE!B5M*(S:Z(9;O:_"6!^4)6\BM@C45%E31+%[U%83LTJHLPKE2IB MG8 @&H#G=B"'DES1NFL*PE1@;[T3VPOESA>U/:_]VI]S=[76=:,,$!]GIEX7 TAYM)%(74X:C3?1W-?]_%[X/@_OPVRM[TZ,CF5-VT*3 M=6^[\L_>W\MR-BLBZYI[UNF/5_B&AJXT?H^LEQ2'),/W1= MC]CD[3#;0\76^KO'Y(W*WQ3#2?JX5+/:Z37=D_^^(IRF[_::ONW5]25U,[NYX@?US? 95O7X_N(W% Z._IPP79&JW>]3] M17WGK@>*E^,:>>||5W9J-N*37%!1:@=87G,)<#?0&FQ>?_E]02P,$% @ M,X,.60A43\J!!0 & P !D !X;"]W;W)K&UL MO5=;;R(W%'Z? 7W%$HRI(WC!7F$D3)$+(+JL$4"#=5E4?S(P!=V?&LI;)97]] MCSTP8=40J5)518D]IKE^Y^^3BRB[04EZV-UM5YIZ/2#2NH.A.5 M*_%/F)61!-7[*=4=5DM',,A5YQW? =;J>@O&SU+^S93/8OQ%,GO&0S"6I,%%2^ M7+%1DO&"E8J+$B1;7,8&WOE5 M9.@MP:^7+;,B%F1L1;>YOA=/G]C.'VM@*G)E_)\)33=M+ M6!NE1,%CADM*A9K_1YA\,!0^P>8?!W#+ZUNU9DK;RFFO8OI'@"\;:A1FME8 M5RTW&L=+$Y2YEGC+D4_WK\?SX72R&$|>1M%5+]((3.!.E'JC8%1F+/N1OX/6-2;Z>Q.O_'<%? MZ69Q"X!'S7 M#]^1%S0N!U9>;,QEKE*TD)=;EL+T8I*;_%! RPSPKA**!0FVEX(.!4FF) MJ?/GE2H*4>L*W]9AR.E<53=EE"^M%,?G(6OV??_*Z[B_O>!$V7H3O2>_/"^[N M!O>_P_0&;J?S.4PG,!_&H TW]],.!+OM[Q[M7_]BPYR5R+&H>;D&;;)E5]G\.U.@-PQRH11@Y9D]8L]PB%,A,2D@VTK+A1=Z MQF#HDX99E(&KEG*BB63$'@VZ#X!7J.YUMSQ$L9E*@K6.37BV!"2HG"RPY"*-MJ0$2FQK8H7F/1M.HX^FR%W1\U48@$P9-AADPIT2.<^HQ@^E<<'.8WE?Q9W# M#G3GOP'=F6UENL&6 C/)4P8GT LCTO4]YY8A.8Q"HPH@8&L\EB1\BR03QJ/9:JYW6(")^ M+W0&2C$4/A=Y]V@P0I:U1A2%CJ!>C6X-Y ET?;0QB9UP^HC%"OM072>R27N-Z M,\DJRC-@SY5!MBXK@6 J!"1"U+PP'6BTD2>SM+CN@<$[A12"(%Q^\UP9>T_M)V'BDJX7&;!,:NX+IQ2,M4V2V8.FF%+E8HQIB"H!8T/9T MQ]W.PS.4? 8K"HX@$H0?M=[I,U'29Z/TN,_PTNG[#,>,OQE/!I/A>' +!\5@ M,;H;31;SU\S _,E\]PNS_%_WE_]'LF%?#=)$ FIVS^$?3A MK[4&Q$LBI^ZA<- !#X4@/Q0:#&MK80ZPJW!AMN,2]A/3\'C:508%EQ+];>N.D ME80%AW*D>*&Y+0XQ('[L@X>EA=_%"8G#"(* Q+;07O,_$?"&*;4'ARGN#+*_ M<$C:]^HEPK;BN%WF?%W;4 /$& (,X<=O47"7%{>CI4^Z461HB,_CZEP?>4R< M@\?D!!)L B&NUB_/=%'LI4%B2A!!)IX;OQV"78.IK6"R;6=2;'=&\CJP:TY M; <;>03WMO9+7,_,=E6N.P.1LA:SN60]K2M9S;/VA165GOZ70.$G;[09'=R8- M =ZOA-#[#Z,@^6>@_S=02P,$% @ ,X,.62L\]TL# P KP8 !D !X M;"]W;W)K&ULC57;;MI $'WW5XP<)6JE)@8#N0(2 M(82D:@(BESY4?5CLP5[5WG5WEY#\)?6?7V"4J07VQ=^=RYLQX9MQ=2?5+IX@& M7O-,Z)Z?&E.[M3C95_.YV?PS'&E-|Y@,YE+^;N.>W[*$,,/(6 1&KQ<< M8I99(*+Q>$WIURK&MX^;Y0K|VN5,NCY]'ITP@^/;)YAOIS-S"$;G5! MM$;X+!'"#Q@.X$X*BVH0B1CC]_X1:DIA16ERW GX->.E.()6XPN$C;"]_Z]5 MI]AR>*V/4L07%$N$A9(Y# (FKHE:@,IL4AJ[.J.#'8*Z=_,>V I3X[>WX=FS. M=<$Bf/DT%QK5"_K]@IWF<>-B!_MVS;Z[*[W_,+P973U[&\'D&JYN'P;C\6PT M'CS>3NZMI/\L]%P.KZ_M>)M">P.!9BBMY 9S2<7"1C,",,"S;&DK8E"#21%8 M42CYRFD,$&*N69(H3)@;,++EP%D.9%TR\'>R=ALV3"TT36Y;=SDQ.1F3%Q3&I0HHG8A#$$_*RN= V%U!K8-T.SH8.K7.HBN3J,Y$| M!V"=H3YYU^8O MFD@MSR,6ALVA9>;=IE=:Y$Y%U=4%*K>;180@YQE??Q021R@_I=5MWMOZ M.MA8(C02B5N5&B*Y%*;<)[6TWL:#<@GJ-2]7^1U3"1<;,ER0:^/HI..#*M=C M>3&R<"MI+@W-GSNF]$=!90U(OY#25!<;H/Y']?\ 4$L#!!0 (#.##EE9 MCV=\100 !H* 9 >&PO=V]R:W-H965T>^3PSW]CC]H[QGV)+J82W/"M$Q]Q*6=[:MDBV-">BR4I:X.J:\9Q(M%/G&%B6G9*6-|LSV'*=EYR0MS&Y;S|UXM\UV,DL+,N,@=GE.^-]JFK%]QW3- MX\13NME*-6%WVR79T#F5S^6,HV37**LTIX5(60&$9" M%M67O!WR\!4# fV#@:,^KC270R)M\W9'KC21C0UT*%J:W0N+10I<[EQ-44[MV7Y8SN#U*SSOS[P8'EDA MMP)&Q8]N/MK;Z%OMH'=TL.]=!/Q5S3!=RSP'"^X@.?7-?I.S_\$;T1XD18;.M 3/*8;XEG, (?O:60'.OCSW/Q5G#!>3AU9FY%21+,,?%0",1?J=G]]HO;=%;C)$E%(?CA^?%: B3T0+,D]B;0V^R M&#>TYOC'"$9W=Z/!XER,%[TX'R/\'[X9>-) ,BG^.*605Z5$52G!<4FD;Q\6 M#*P0;[@*.0X,52]I7GRH1\;T5+> "^R;N+6V8_Q0C@GA13@^E;HQ5;@.M#X M(!B]0]:-59KMU&4"0M7/!76X4 -A70/AEVN@3F:5Q7YO/AY@(H=UQN^F*M&8 MV/(;3%%7LS(_Q_K%?<^SCB08[_R08@5XF/Y%E**A/K%.1Q%@0<:$@!)/ MG.8%K556DB*1$D$ M"B/+B]4F5UYHA7&H1G[H6I[KZ4DL5;5LS+ =4LXQO=ATDI_(RFNZ0D8%A)X5 MNB$@T(WG?)2,"X;-+&D++,T46W#D QI5#%?%=-;EJTH%RIB%5+H:1>4 U$M MN-9-$*H,* EC;.$0N.C5BVZKZ%3O%9.WH3#9%4NL(;:N+F_1Z*LZ,KZ1OP. MPT,E^;. JE!RVKY440Q3<6_@"W<(+_"ELQ1%Y@M:*X(NF](!N@H> C5.,$0;Q$ M3AETFEY\8*OIMXXCYS *F[*B\MP-8)_TZYSRC7Z5"$S;K!!5ZZYGZX=/K^KW-M[^K5J^F1\$V*[F1TC:9.\P8/- :]>(I4@6:F[_Y))?$OHX18?,Y0K!5Q?,R:/ M@MJ@?@YV_P%02P,$% @ ,X,.62-+DNKQ!0 L@T !D !X,"]W;W)K M&ULS5=;;]LV%'[7KR##(?- >.X76?.F6OH2.1_]7F0MQ'HX;):USR;1:%$,!6-Z MN,CR>J:P%[7#T8 /U@^N\|F\#0^&H\-E M-O,WOOV_%1#&FZ]3/*%+YN*DGMIT>#8WYPHH)^5/@E]P_- DS4)F=Q5U9<@ MG$^.!BP$Y L_,H.'#'_W_M0717"$,+[V/@>;(X/AT_7;^_N8.W*YRQI_6A6_ MYI-V?C2P S+QTVQ5M-?5PT??YY,&?^,]..(O>>ATI1B0\:IJT5OC @6>=G] M9]_Z.CPQL.P9]$;B!AW=U",\EW69J/#NGH@==="&M[^(J49K!)>7H2DW;8W= M'';MZ.,LP\79Y2TYOWQ_=7UQ?'M^=4GV:K.[PC?[A\,6)P2]X.CW=M)Y$\]X M<^2B*MMY0\ [*B9_\Y7Z(R#,AB75X)V*GPY]6Y1LB&26"";?#G]RD*Z,_^5RZ M?H:);LFU7U9UFY5/0O7 '#3+,.R/!D!$X^M/(QB]M>L$U>]LC5K6)5>WR/KHY_7CVIO//9^3]/=G2IFWAG9X._?)M"J PY!X&YO< MHS'_X4D[^2T6BRS\ONK%U9P\[8![$*=@B9I^M+E94<%$5/EA*S*#"[\6>LG M9%S5T,>2^&^@C<8W!V2=1K([C>1V7GN?++[J\6%*+KN-UTG_Z @D^M-D$G? MWX9L>8,%>%7G[7=R7DZ K#K/"CRK[,QZG"Z"?VT*INJR"2*FNPME0Y01WGY&7R&C)75%M-I:,0'&4\I<(XK%-JL&.BI03G,$954H22,7$*:F*^T(Y MA&.2#W75- ,FRKJ9YBZ.D%4)2YL+1@NI4P4#W8> 8Q\%R$51Q1"BU%&/&>PQ MT^MIY.NH5C*Y6GI4!\.6K,2L3*A4%<+GGG-'>3FN%A[%VT\ MC",80_9#S9FAFH6AV'LL0=C80_;&T91KB)938VWPCZ9P[8+RNA+I))74&)5< M =]UTATTW.L;$EUQCM2X[/RF# FS?HVY$U3)C>@81-=K"E3?IEV<>VB3Y=W2 MH9C2I9V 5.]E;!)+L%'NX"^>_]_C7. 1BG,DF!!"$ YU$G7(UU9#"PZD[IN MUTE)G0@8XQH@0O53VX-'"30K-,S]'>L<(P V$6A5@(4$/&Q LP#[LD6N,-M*@+=.3B5"KE+"VQ+I,@0B. 8XY1J MA! 8"WPF%;:5-#35V$;[V@\)W:U%(I1I7X.Z;[::.9_^#'B6)KH5+Q.3G M&VD7[83;.81A1(0M)LLY#)3MMM8UB8A6F]&&0@XBAJCE9J.!7 3A&N'\8[(MP%54K7F%Q|O/6)CMH" (9=%C/*4)JI-/;!W#A9L%@]R\N.EPZO8&,-T'J.VC M"[D*-YPL19E0"I0L[.M!6WX#UZX>M9_%HI\;S*MONE7KS=/-!U>,>/RSD^JGP=%+ _K:IV M+80#-I]HS| 4$L#!!0 (#.##EE$01MS"P0 '(+ 9 >&PO=V]R M:W-H965T]%LJF1#.Z+.Q99RW%D)F1&-4[ENJ]VD9%DH96G3=]UV.R,. MV\-*L78GAWV1ZY1Q>B=!Y5E&Y.N(IF(WL#WL;6'*UAMM%IK#_I:LZ8SJ^<V= MQ%FS1EFRC'+%! =)5P.[\BY&+2-?"#PPNE,'8S"6+(1X,I-X.,!=0XBF--$& M@>#GF5]2-#5 2./O"M.NCS2*A^,WJ*O"=K1E012]%.DC6^K-P.[:L^0KDJ=Z M*G;7M+*G()B(5!5OV)6R8 H/T> 1^##?C:'8_ M'=.^,O\UGT)B314K56;^]10CVTPJQ%&)Z"^ V(,.P?5&P9@OZ?*!? A/9U13] M-XHC_R3@;SD_A\!UP'?]\ 1>4)L<%'C!1R83)N&!H#F%KTPEJ5"YI K^C!9* M2\R2OX[97$*&QR'-S;E06Y+0@8U7OU'Y3.WAYT]>V_UR@G!8$PY/H0]GE]?C MK_>3,=Q>P? QZ#(_1=!I]F\,DCD;Q))['XQE$E_/X{9[_<8S[2?3CW.<;:EV* M;$OXZ^=/7=_K?%&P,GY[+OR6,K)@*=,,_48T8(1H'2$'B*1 4%ZD>.75,;SQ MMY#_0;[A[_"Z_=<:+]$.\D21)VQ- 6!6>%=9DIP,KD4AI"VZYA?X%1_/=4*_ZP2]SG<+U@\E(-+6C&XU MS19H>>?CP %T!%0!@=Q9 AR&<(7HC<#P4]3P7IXW0<+!,-AKMCN=T X/5,3E>RS7.7;?C='L(^)% fP*"!G91L^.T?!?'MB-YQG6[G2$:=]$BMNB*U_M>*=!+]>$7ZF<4_L_A'6=PVZ(.R*%MZ<@$3G7 M94M4K]8-953V47OQLAO%_\F:<04I7:&J>]!(E)5EAU=.M-@67=5",.S1BN$& MFV(JC0#NKP3^SJJ)..!NLX?_%!+ P04 " S@PY99]U1P;<" #$!0 M&0 'AL+W=OICU

?O\V>,/=QR M\2PS1 6O95')D9TI50]<5R89EDR>\QHKNEEQ43)%KEB[LA;(4@,J"]?WO*Y; MLKRRHZ$Y>Q#1D&]4D5?X($!NRI*)/Q,L^'9D=^S]P2Q?9TH?N-&P9FNL$I%H4F(AF_=YQVFU(##^T]^[6IG6I9,HE37OS(4Y6-[)X-*:[8IE S MXM!#:QP84-R48J7N[I*#,J^;-7G??X0#0\]XI^#N ,W0W MB8S**Z98-!1\"T)'$YLV3*D&3>+R2C=EK@3=YH13T6(VOHIA%D_CVZ?QY"Z> M._ M7L#G!5L6*,^&ǨJ(D.M1-=H23AM!_A[/][Q2F82X2C']%^^2N%:AOU'Y[@"]]* \,7O,,WPP3S%U,> !POI1+T9_PZ5FC#$Q[G MT=,RD#5+<&33.$@4+VA'GSYTNMZ7$RK#5F5XBCV:3V_BJ\>[&+Y?P_$>'5-\ MDO.XXH5@*5KB[:,X4-$N2#C-G53 5Z RA!4O:'SS:CV _RNSJ&5H6C;'6F&Y M1*$]2S=0=S&P3%(X2 H?H>?0C=/K=TCL5O:2 XHH51'_I]#R/4@4FE>_ U MG6[_HYUS3V8K!+%VNP/"29#,V3M:);NBQLUDOH4W^^V>B75>22AP15#O_)(V M@FAV1N,H7ILY77)%4V_,C-8L"AU]RO.U=[1"=K%'?T%4$L#!!0 (#.# M#EG2#":Y) , ,D& 9 >&PO=V]R:W-H965T,:%6U$@FP&$Q2VQ))N-Y536(9Y]H^KF%LHP/6M[N.<_^^LX"I M*SG6]05F=V>^^6:&_9@!<@MK7-9??[K 2AZGM MV\>-1;G9:K/ASB8[OL$,]&H?T3^TM5,M M*Z[P7E1_EH7>3NW8A@+7?%_IA3A\Q+Z>T.#EHE+M$PZ=;QC8D.^5%G4?3 SJ MLNG> .*WOPTE [+T3P/H UO+N$K4L'[CFLXD4!Y&F]",T9;:1A.YLC%/#R;2D MTY+B]&0=R^2.?)IP=(_YJG3UF:0?+T , +C^D"[E\6B_1I"4F6I1:.W"M*FP.*_\2[Q'4BS(^D[=A?]3"=A!2 Q[Q'4BS(^D[=A?]3"=A!2)>,#0A:/&"]YH@<G0>VMRI6[7C.4YMNC0*Y2O:LY]^\"/OUPO$1P/QT27T6?;R^)@L H;G# _#= M@SQ7P\4LYVOH>V;AL6>+<>B;:GN5]SWC;,\@%76&E0:R!CF$M*E*"LMG<0D _? M^C_T+1H^6L?A0X8[C?4*Y7$KL([3')C]")''G!&+R0J9[P2^-SB5S2M1%?(; M!./8";P(?,>+1ȊX7^M8#KI$]*:@"177$8R?R(V"A^^8518'UA^_"%ENRH:W(M0A^;'C!P%42=\)XR9X[&(M;,,XOK$9C.W5)%N6A$U<]TWNE.:87?OZ:23IW_=3_Y))ZH:#*85Z MU^/0!MD)9[?08M>*U4IHDK[6W-*_!J5QH/.U$/JX, F&O]?L'U!+ P04 M" S@PY9!$9,7ZT"_"C!0 &0 'AL+W=O[*6B#*]FJ2]= //&[@5HW"C:.%,@MN,JY)CG-4]_ 6MT)[,H62T0B8I9R!P.,&/_=%)S\0W 0\4UW+' M!E/)@O,GXUQF$]LSA+##$5!D$HG_/>(IE:8 TC=\;3+L[TB3NVEOT\Z9V7OH&+^6E,+ZP;F/#P(9T)16O-LF:0459 M^R$462L>!K$"9:HQFC*,7)UN0H,TV9*Z%W MJ7UP_3Z[F;VPX'KZ1U\OB.+$N67L:LTN EQTPW020L4O ,4PQ5GJI P M91EF;_=3:IC%FR9G00' ;^MV!&$G@.!% 0.X(5=I6&#%[Y7*7M&IKAXA3,J MTY++E4#X>;R02NBG\6M?Q2U@;S^@DQ-K/M+L/QV):_"G70I,*,^!+4 7"DI=:. ML93E(]ARL? [C8NDN8=.E.=8*JP4*XUFF9Z9QH34C:_U>%0I*2@D?(>KUG$$< M&BOJ.V$<68]:MD 9U(+GFIW4 ,GZ/?!]V+'\V/KG#*J7W@&.>>9A($31K[C M>4,8.D.-%GF!]4\Q0ZPKR?NCG J%'DS'J2^BQ53K8:Z MU6X"';?"^QO>C]\K(G+*))2XU*G>T;!O@VA'0NLH7C&PO M=V]R:W-H965T,,P D+]GMA=$B#I M4MP.RY:E[1V&81\4FXZ%V98GR\AJ4DJ]TJ)]G4(KMV/;L_<**;PIM%IS]&$,N ?]V"PE:LX! M>,5U(J+FDC(Q_,4NYF%QKXS^(?#5AW)Q&2R%N*743YE8]LUA*"$5!L$AK\G MN(6R-$!(X_<.TSZ$- ([\A[]KLL=B_)=GNAC;L4TRR%E;ZI78_@6[M2"*#EXI2=5^R[6U#C)BV2HMJYXQZQ>O^S_[LZG#D$+MG'/R=@]_Q[@-U+.#\R MS28C*;9$&FM$,T*7:N>_Y'AMFC*O)>YR]..3Y>KK?- UB6HJY&C,8@Q==(=X*P'],\ )F0A:ETH,J\SR%[[.TCNP-#?,YSY M%P'_;NMK$KB4^*X?7L +#AD'!5YP+F.))UKJ9TJ6):LU875&YK];WN!1T^3'-M=*VTQ+/R\U3J/7)X&MGU\9&L6;KDTEX/TK M1)D17C52/(%AIDA(@SBD81P::>!3=^!;=ZVLN6Z1M'$4>0I/(& =&'+HQC;W(^@P*JSI-T[9J2:QVAE@ M^1>.ND'VWD.RQ0X&0Y=,2,'&KRQ7DZEPXJ\,Q_I,$-(HQ"2\P!:,^%V-(MCYPZF\[11*E ,KJYJ4@JVEKWP^6P>AC-TWXBO9CW0!H#W,^%T'O%!#@\6)/ _5!+ P04 " S M@PY9O@+HE1 # !K!@ &0 'AL+W=OD:9<$:.)LZ]"NQ;+=,!SN@V(SMFZRY$ERL_[[M47;BR[T7Q*2(A\^!"AZLE7ZFRD1+?R4I38Q[2VO@P"TSB,7.F:I1TLE&Z M8I94702FULCR-J@201R&HZ!B7'JS26M[T+.);JS@$A\TF*.JF'Z:HU.#J1=Y M>\- '7I36&8+9I&8%KM!^KA\T:4&/DO,*I>%*@L,U+N*+N>I\V=_N:X-07*6':7]AVOL/$@ZPQ5E6[8&)0<=G] MLQ^[/AP$C,_G N)=0-SR[A*U+*^99,.)5EO0SIO0G-"6VD83.2[=I:RLIE-. M<7,V]O[^^LO-[2_,36 LVK26)UAT&V0YBWD'$ST!.3@.\;>09)Z$,.T.7)3V>Q;V>2U.S#*<>/0^#^A&]V9\O MHE'X^D0-.5]#>@=I]ME]\6UY_OEW"_1OH[VS^%5,+MW?+#Y^.T3T)>)SNHJ3> MH!EP";9$R)C63UP6P"K52 MJ\6NESZLG\@0>_3^L"H=\S 1@EZY-82]FP' MQ]D.5I@UFMLGNHV<9EQS)LBF'WF&!A0*&B5XSBSD3&:$;F&%M<5]C7^H_ M&PQ\ 4.2T_,A28D_'D9^&HU(3OUD'/GCBVCPT.BLI%<+M>8.A@AFK-L'^7^4 MVO&'EU&:.^.'H E[!7P2*87*,2>QCTF4,G_ML/HM,YR,_7$!=FSK*D:X0H&7M6,ZY86#:6A?A".RV)$(S\,0S@V3,'! JA0%^V:,Y"Y_M6^MV06_M_^E5MT#^=^_6\!W3!9<&!&XH.#P['WJ@N]76*5;5[3I9*TO+J15+ M^AJ@=@YTOE'*[A67H/^^S'X"4$L#!!0 (#.##EEOCQ8%]0(!P& 9 M >&PO=V]R:W-H965T,6P L,Y M1WR.T<*/2D@S\??6UG=A:(H]5LS]"4VMD9>M4B3") MHBRL&/?^=-R>/>OI6#%6<(G/&DQ354S_O$>A#A, _]D*[[;6W<03LVOW$SWTH<3O $S@D(,W!:X1:VQA+DRU@0P9S6W3/"_L0S@66/-. E, MEO!D]ZAA9@Q: PMN"]%,HQ'^G&V,U?05_76I/%WT]')T-UEWIF8%3GP.'8/Z M%P2WIK[_$6? 3A2FYIGUMZ#7VZGC\L%U]^7\+31SCOYR6>5Y$N\VP+XK&N((6B M>326"]FV0!>P58(&F\O='9QX>/_CX5$ST3LU$]986ZPVA'D\&G@KE-0_FJ9. M&4Y1WD$21T&:Y"3%HSS(TMC[)%_16- H'%KB$1T8D=,9Q/BZ@CB@+11$4412 MW#$E>U\@>0IP-@$S?M0056E MUM-T.^+WAM0/W3%/7@E."5H&K@1"H M#+1I$HR&.0RR47";<%/1;'E2@2=,=G2)\@'&?$8P:4.AV<36Z'>M7O) M5;>1MAO>_K1??,-NXO\U[_;F(},[+@T(W))K=#.\]4%WNZA3K*K,^=\H2]ND M%?>TOE$[-[K?*F5/B@O0_Q"F_P!02P,$% @ ,X,.6;G-9Z^^ @]@4 M !D !X,"]W;W)K&UL?51M;],P$/[>7W$*"($4 M+8F3KB^TD,JNTT ,J4!$N*#FUS;B,0.MKNN_YYSTH0"7;_$9_N>YY[SY6ZT MD^JGWB.:>"IRH"2<>56=S%8_DUN29P+D"O2T*KO97F,O=V FW@C#' MQ%@&3LLC3C'/+1')^'7@=_J0%GAL-^PW5>Z4RY)KG,K\:Y.:S=C!.Y4BBF]S M? ; #@%6Z MZT'5RFMN>#Q2<@2*>.A.,:I4*S2)RX0MRL(HNLT(9^+)=\+N&V;?Y[.-B MMH#7G_DR1_UFY!FBMTY>J2)SAVJ"4TJD=TXE+Z:WL^N'#S/X=_/_MUNF4UK-LI[56KX!!Y^HRS4}32*IW[3!%.0*S_9A)7-JW$RLA]#HZ9S0TZ%B M8:

<0"MI0+R%P_6[HAB$C.PP&+@N"UJVLBP74N9EX1&&D MVI,%5"I2:. R\MVHZQ"T(U$[JF!M&/8K7K^Q>/W+ #@0^G:NP=]6*!:EU-'/NN6V'JMFQ/ MVZ$VJ7OYCWL$>^X6F="0XXk@OH7O\X#JIXR]<,(LNKLI30T)RIS0X,9E76@ M^Y64IMG8 .VHCW\#4$L#!!0 (#.##EG2S7,S ,)$' 9 >&PO M=V]R:W-H965T@5[7- 5>_K[&2FZ$;N#O#M%RNC#5XHT'#E_B YK&Y5Z1Y>Y2B MK%'H4@I0N!BZ'X+^=6S]6X=O)6[T@0RVDIF4/ZSRJ1BZOB6$%#T><(; MK"H+1+#1^;C'=?

4H,>"COT&_,VJF6&==X(ZOO96%60S=SH< %7U=F*C$V(&QY=XE.EF-N M^&B@Y .4]28T*[2EMM%$KA1V4QZ,HM62XLQH/+F=3*>3,4PGWR9?'B=P\97/ M*M27 \\0O'7RYENHZPXJ? 4JA\J2F)6&B2BP>!GO$:TJMW#'[3H\" CO6EQ! MY#,(_3 ^@Q?M:XU:O.BU6G&!2F$!4WQ"L<93)78(\6D$>T/ZNN%S'+IT!32] M)W1'[]X$J? _^#+]XSR\^ASYZN/DX&3 _>3>" _6_C_OISB>A;M--O*W1N9-UP M\?O=FRP,>N^U/<-=6U37%N :Y *X*(N/9@5TD\AMA9!6:#N]AGM(@/M$NYW MB;5.)$4, JA:K(6LZ.KK/NS]\TJ$!9P%L(F9_D+ P3D@/6"V*6YUEKCX* 15'FL/P+8' ^O^O? G0C=EG]^ZQ^LP5G18-%2XHU+ _J)2ZH[@'H%",; M=NC.I*$1WHHK>C-160=:7TAI=HI-L'^%1W\!4$L#!!0 (#.##EFU(JZ^ MY@0 _9 >&PO=V]R:W-H965TM_3! DH57-*VBHD=[J/RS+ JOM6VS3!2H,>^R9>68\S]A[?E_+XYJ+A^!UT5MKW9P!BI;8YFJT[K!BE.6M2Q335.Y MA&J+&8KJP2F4Q$)R'@S+_J][PW,J^R.%YO=%%7N$7"6I3EJG\,<.BOK_HN!U. M<).OUMH(!L/S)EWA#/5=\T72;+"SLLA+K%1>5R!Q>=$;N6?CP.RW&_[,\5[M MC<%$,J_KKV9RN;CH<0,("\RTL9#2WW><8%$80P3CV]9F;^?2*.Z/.^L?,.P4 MRSQ5.*F+O_*%7E_TXAXL<)EN"GU3WW_$;3P68%87RO["?>L(!_91NFZW"K3 MO,RK]C]]V.9A3R'FSRB(K8*PN%M'%N7[*5#2#W$E,9]&_3>8'JY'R@ MR9O1+61;R^/6LGC&<@+7=:77"J;5 A=/]0>$<@=5=%#^XJC!/S;5*7B<@>#" M/V+/VX7N67O>'S!WCAU Y!/VK\,/3; M-3K+NB#>YM4*<@5IQUVHEZ#7"\).Z,-+JQYM7L7"C=PHV54:2 C4N(-NF5YU! M!]UY&;I#IXQ.=\HPPT9C.4? 9B3QG4BLZK+S*-E*2&V+V0:_P&ER715' (A&; MB6"!\%@0"&>]=$Y\IMTK62L%C:R7N0;:X"?,XQYXC,&&$#50KE<*4?7L"",T*=]+GD.H@A.:..S:.","PXGSB?4 M3K_3H! 'S(D)3-S$1U,L!45K\N=BK, <,F,7?7UZ:,OY\K-B,SHA>*[KB/I_6E;3[-LO_064+K*)K-MR3;N7.=IM7CL4/Q2&"@*\LJZ+5$?&OWJ?SA;6G:$C0H\WJA $UW MLE6WZRUVIZFU4]BFX;G"/9">SMSSPXLN9\V$<+9=L[+3KHEJ@TGJ[\9V=%=[XZYT3KNJ=R)D _@\$<5WE5/2U3ER51PL(H,56: M^,QW0RN-O(0)[AII[++839S).JU6:$% (_({5IN48+MCC(37XYHUTU_SB4U3XE+$F8SQ+_GXB3*\QG:"?Q)QY[E,N MA0EM-/WGMW(KF)N8EN92:XP3W_ASF8AMES,N>"3VT[H'_9>L$G(Z&FJG;=OJ M1QUU5"TD^? 63/>$_S/+QMZ19GRXD"FQ(N(6)Y')]_F3QOL:?&K]B?CM,@Z) M"_8D?<$XC[K,!'[?+K.:"&(Z6]*PFU>CL;Q:_[W+XV^&PD*9.OC\,JA"V6P-M]^@L4:[LTUJ1STVEV_?G3KI[O8_:1^OC]O,I?YU*RK2"

I>DRD\CNC=D^YQN M}[IN[!-V7FMZ$-OAFKY 4)H-M+ZL:]U-C(/=-\WP7U!+ P04 " S@PY9 MV&R80NT#* M"0 &0 'AL+W=OON./M[+0S3O"W31:8(81LV*AY/M[*.P!?;4EEA)eY'9__5{)X)(L M9? JP+Z KW7-T/XXD#_9G(K*'D,J*E[ONO&O894S!X-S-R3& WX3M45HTt"Y*YIB/AV2VN^':]J> M?9QXKC:ETA.]T6!+-C2CZF7{)-#J=2Q%U5 F*\Y T/70'GLWMY'V-PY_5G0O M3\:@,UEQ_ED;LV)HNSH@6M-<:0:"?U_HA-:U)L(P_CYPVMV6&G@Z/K+?F]PQ MEQ61=,+K3U6ARJ&=VE#0 =G5ZIGO'^@A'Q-@SFMI?F% .\'5MR'=2\>8 Q@B: MBK7_Y.NA#C\#\\ W\3=;F2BO".*C .:"[T%H;V33 Y.J06-P%=-_R93 U0IQ M:C2?CK-1N:7?%53<07+04TBJEWKY@>"V)?!:_0 ~"CYRI4L*4%;1XC>]A,%U$ M_C&B6 \pS.N=Q#+,#\P8RI-@T>2ZQ%A>>Q^G3<".W)*=# M&^4NJ?A"[=&OOWBQ^]N%J,(NJO 2^RB;/$SO7N936-S#\W2R>)S,YK/QS;+)X>5Q.[V RSA[@?K[XE,%R 8NGZ3/Z/?X.IG6 J%N$+F?3[%R. M%Z,XG^/8$C3G+!*_JBIB3P]>P8T4E<{YCBA:0$UG"&H^S!,4![P>!?FP#M:XT M(&J%4%51"9IHPZI_$%0Q4"4%)"[P2&L6SB2OJX)HRA6I"/ZKC9BB-/8"8-8&PD$7N1$7J* %*+4<=/(>CDM:EN\ M+?F&-YZ2X#M>%#FA&UCC1GM@3TR'F*ETA1"T%+SWD"OIQ_#!NNNXK#=E _QL=C:S%F\:8S&[>3A\2 M]J/8B1(7O'[@I&$ <1@Y<3^".$F=,.U;62:@E$6WKUDWVVT+ MC-LG\+M[^R'QD8A-Q20FO4:H>YV@0D3[.+>&XEOS(*ZXPN?5#$O\GJ%"-^#Z MFG-U-/0&W1?2Z%]02P,$% @ ,X,.62"[D91/!0 /PL !D !X;"]W M;W)K&ULC5;;;N,V$'W75PR\W2(!%$ND[KD8<&RG M<>%D@]C;HBCZ0-NT+402M12UWOQ]AY1\V:Z3[@M%2IPS9ZZ:ZZV0+]6&LLSL;WID,[NQ7.ZWBC]PNE=EVS-IUQ]+I\D MGIP]RC+-->5&EH@#)5S>=/KF\]?5]
<^&/E&^KHSUH2^9"O:A'>'G3<34AGO&% MT@@,'U_Y@&>9!D(:7UK,SEZE%CS>[]#OC.UHRYQ5?""R/].EVMQTX@XL^8K5-M#7W6VWO>VA-HO(7(*K/"MKD;H,9%72F1M\)XSM.B>;)OK1^.!&+W#0':"E## MNU%D6 Z98KUK*,8@]6U$TQMCJI%&MW>"9_"_"& M?*Y@F%:+3%2UY/!W?UXIB0GSSREC&RS_)8NHLNJ9 M^T\$JJ;C\RCN]7$^0+MT+UZAZF_9^J_A]Z;#NY'P\^3D8[8R= = G:*^KO@IZG#,,.MEM-B4#4HG\%V(PH'+;#M8#\S]_X%4$L#!!0 (#.##EDF M#]7<+0, .0& 9 >&PO=V]R:W-H965T>Q_9=!ELN?
L@$4<%CEC(Y=!*E-N>N*Z,$,R(,?(_[ZRXR(C2IEB[M M0-][)L O WS+NTAD65X0148#P,;<@C+=&,Q,KU49KA["S6(>SH/KBZOK=X4@$R+,AI2Y=<[UG0O8 M$B${4Q*TBU2$Q0:-:',%^C*QNLP&
[*36_E]][:Y KX5%[IN]'>V#C&N!0\H M=%N!Z2.*B${}6T$C_'=_AJ9WF=")?K3F->0DA3F*#$XH@R;8:7K-6 M'HJ]L/^,@4//VMWK/!F*M>VOFA[/F2]:4+5:M?"@Z%R_W8O^_XF(-6424ESI
M4*_1ZS@@BIY:&(IO;!},$PCCH_17G:F>8!-6/;?0+4$L#!!0 M (.#.##EF&4)825@, "$' 9 >&PO=V]R:W-H965T^1,4!VU"5;$WN6W0(;]H&6SQ81251(MRF[VZW>4',=9G:! /Y@ZDO<\=T?
S'@[V0MZK!%/#MRS_U=!*M"XN'4?%"69, M78@" <]K9")DQ35.Y=50AD:TK4)8ZONMVG(SQW!H JK69'U$J5.>XTR"*K., MR<(B!XF,H15XE^.6 M\:\[Y&8]M%R3$*88:\/ Z+/#"::I(:(T'@Z GOL*P#\ -"KO.E"5Y173;#208@_2>!.,,,I2*S0E MQW/SIT1.TBXGG!Y%RW$4_KD,[Q80?J$Q@G<+MDI1O1\XFOB-EQ,?N,8UE_* M5QJN1.X3!6&^QO5+O$-Y'9/SGY(,^'V\2_E[F%]!T,?!=O_4&7__8;+/B:[Y6
M,+E2^%!BKB'+7\'$)T!'0;283OZ X.X*@N7B M>CJ_^2N\.O4*9C>+X'/M=JZ]'XO,:*FX#»\#"<8'SX7\.\-W&&,G QAQW*!5" M5*1<0[#1*)_7M(COZYTS!!.19=3'M5-
0ZD1(_B^NX9WW'KJN[,K5[{S9F%&S-MHY3D_AW>>P:<-5\&OE&)!*+US MM=)D\'P+7L=NMGW;[Q+2[C3;MN]WH>=U M[8[7>DFPI.:0Z,;!30NC3*HB^\]D9.9*MEW"=^U>JPEMV^TT[6ZO!;
[=,GIV MK^__[Q1VC*>F78'."XS!% .?M,Q;B*+E^!(*0ABM6R> L93FEV.][MN]V MP>OW,<_W@#[MCMLP9SFAE#AQJ{0.$'@>D]@K8P![/C25,+KSL$]XG, *8Y8A
MX&:.#E<@"Q0C*+:D7)5XU[\6YCG!.9"M#N:W64LRES7"G9I_4,O>LWO] M>-PRN>5TDBEN"-I>=-L6R%Q9ZD6126"#Z%)4BLSH3<,17&@_8T0^FEB AQ? MQ=%_4$L#!!0 (#.##EG [/T(:P0 .
3 9 >&PO=V]R:W-H965T M11#0=5\SM=>.^W@V%UF'/N@M\ P"$(^+.R9;>]42Q2D0 M'E."&$$[VM"\],QVY!!_.!/#FF]=HPSEB=+O6<./^`]J1100)A"*3P/)G!6-(
MDDQ)QO&C%-6J9V:.V]>OZE5@.@<[R>H*]7:/08^+>3($##\=^/?N__^%]OL_Z'X>UG?R1MAK<>\F\WS2"8/ 1Y M[[4_'/G7TF,2H/<>"!PG__/ZA!X##[U_]Z&G"QEK]D0]+.,:%W%9!^(R+71+#
MB9AS."$11+L"NH2L2*U7TI&E5/QKF5P@P_R(+,.RFP+ZF3NY0+:1NSL.[I[: M/8!%Y6XK:.QJW.Q).LWBVUUSR!-]%4$L#!!0 (#.##EDF M#]7<+0,_0& 9 >&PO=V]R:W-H965T>Q_9=!ELN?
M,Z71.DZ2IHPI/=^:L4+,S<6RG7DU<"R[T[&LGK[:3D:#G=TQ.UVSLMOA;%6< M+26GW TYO*:,"->8Q"%.T+6(T+<;2)^ :/,!5'U<23VGF'Q023$"*$
M4[HDH@FV6Z>0#Z_3'FGG*0,Z$=UK6"8\"DP MME_'% DH%??(VDU3^UA#3QWCJ3G8*BE-90Y\L@(B*'MII#7K"]1H&.X&.\>Q M#,>[SZJ,Y516:\-JJ7".Q52-QW,;5ZNX3'V?GJ2,ZE7A3
M>)K*$FQP@\.Y[&(O^,L.?BSCA?P.,%S:I=(VD>E.K8;!/M+04\=V*ONF/C35 M!6(UVDF,G^(D%C$T#[E3X_DD=RMG? .:.CS7TU(&=*KXI&$UUQ3@,0[:4VS@\ M+.^0W_P'H5IVEU7:Z-
>,C[#QU2*=S:G=-*_K=K9M=NW:.MAOTK"BYS4W&9ZI+KE)=6O1Pl\-(ZTM!3Q_C6'.A;1R(IL%E^M,0EHZQ"BM.1 MJK!@ M&0 'AL+W=O>GN MN'B4&P"%GE+*9,_0*)5=N:Z,.Y!B>
<$S8/IDQ46*E=Z*M2LS 3BQH)2ZON>U MW!03YD1=&YN]J,MS10F#F4 R3U,L?EX#Y,N>TW#V(@3E9;Y0)N%$WPVM8@'K(M9D+OW(HE(2DP23A# E8]I}^X&H0FWR9\
(,"3!VMD.EER_F@VXZ3G>$804(B5 M8<#ZMH4!4&J(M(P?):=3E33 P_6>?61[U[TLL80!IU})HC8]I^.@!%8XIVK. M=[=0]F,%QIQ*>T6[,M=S4)Q+Q=,2K!6DA!5W_%3.X0"@>>H!?@GP_Q80E(#
M-EHHLVT-L<)15__=$B9;LYF%C8U%ZVX(,T]QH80^>1]GHL7@]F,X<':#IB,T MFT_1.#]_[Z/1>_*?#,,].S2>V,CG\72"3H:@,*'R%)VCA\40G,P_[,I*BS!4 M,EP6O'X*^F\4#-_]9VHCT0U+(*G!#*X[C6T?
PKFZ^FH"_G\"U?Y3P4\XN4.*=_M(=_S@SH]_PQ_)B>H'DA@^8(W^*9BC1GYA]T#*@0TZP48V[B2&8ZAYV2FEMB" M$WUXUVAY'^NF\Y_(GLVJ68P]FL,66 ZRKLD"V;)8V7;J-V'+YM^Z'2=
>,C[#QU2*=S:G=-*_K=K9M=NW:.MAOTK"BYS4W&9ZI+KE)=6O1P[\-(ZTM!3Q_C6'.A;1R(IL%E^M,0EHZQ"BM.1 MJK!@ M&0 'AL+W=O>GN MN'B4&P"%GE+*9,_0*)5=N:Z,.Y!B>
<$S8/IDQ46*E=Z*M2LS 3BQH)2ZON>U MW!03YD1=&YN]J,MS10F#F4 R3U,L?EX#Y,N>TW#V(@3E9;Y0)N%$WPVM8@'K(M9D+OW(HE(2DP23A# E8]I}^X&H0FWR9\
(,"3!VMD.EER_F@VXZ3G>$804(B5 M8<#ZMH4!4&J(M(P?):=3E33 P_6>?61[U[TLL80!IU})HC8]I^.@!%8XIVK. M=[=0]F,%QIQ*>T6[,M=S4)Q+Q=,2K!6DA!5W_%3.X0"@>>H!?@GP_Q80E(#
M-EHHLVT-L<)15__=$B9;LYF%C8U%ZVX(,T]QH80^>1]GHL7@]F,X<':#IB,T MFT_1.#]_[Z/1>_*?#,,].S2>V,CG\72"3H:@,*'R%)VCA\40G,P_[,I*BS!4 M,EP6O'X*^F\4#-_]9VHCT0U+(*G!#*X[C6T?
PKFZ^FH"_G\"U?Y3P4\XN4.*= M(=_S@SH]_PQ_)B>H'DA@^8(W^*9BC1GYA]T#*@0TZP48V[B2&8ZAYV2FEMB" M$WUXUVAY'^NF\Y_(GLVJ68P]FL,66 ZRKLD"V;)8V7;J-V'+YM^Z'2=
M[6$#KQ.;EYV@W;CTJL1GXL)*7'A4W$1;,.6R5ESXJN9YH]D*PC!X(:XFL=T) MP[#32"'.;" %,3:.J-$,<^0*MR@BE;FV[>>X_Y)+YS['HLU81)16&FH=']6 M(D3AAL5&\l@<3<]_46F(MYPIRO;[^[=V[
MU>RRN,I7;Y27Q:+^F_-E=96OZV^KBW>KZZK(S[8+7Z-U57BY>G;S? M_BRL3MXO,];SW/XC+B\OUY@?O3MY?YQ=% M4JRSZ["JOWMWIYR55\5B52X74E6<__'J@_Q,)O>V2VP?\L^R^+JZ]
[6TV99/ MR^7GS3?6V1:O>IM5*N;%,+ TQ\OJ/+\5I,9QO]'IV_KU77]T-NEGP_M>WNK[= M^GIK/N6KXG0Y.[,\6U_^\6KR2CHKSO.,^3I>?C6+_18-]YL.5]M_R.]]W3<V
M]TJ:W:S6RZO]PO4:7)6+W9_YM_TS<6^!_O21!93] LK! H^.T\OT#]80)$? M66"P7V#PW 6&^P6&APLHCRPPVB\P.EQ@],@"X_T"X\,%'GN6)OL%)L]=I>E^ M@>ES%Y![MWNN]^Q%
[G;VX=Y^?)';W2T?[N_!%[G=X?*#/?[8LR7?[G+YP3Y_ M=)';G2X_>Z_+M[M=?K#?'UWD=L?+#_,\HXO<[GKYP,X?/K;([^\F#O/[K([=Y7=F\YN_>([1N,FJ_SD_?5\JM4;1Y?>YLOMN]2V^7K]Y5R
ML7E'3=95_;=E=S@(B-#[[UWQ]2*_"E#[XJA>X'7PIT*0BU>/O31/I%+=9Y M.5])?EY5^>8\>?W[];UX!OBW6P_D+D;2'EDH+[D+1?XZ5%4J+/+RXH >%<_:W=/G7+[U'U4A**??
Y=Z_=>2TE,&4I:HTB__RK]++V3 M5I=Y5:SV?W2LZ>DS7'GO/HJH8L3.9%\\E67E*T9ZA](9/*;I8^7!S\5;]['9* M__:9ZF",)U;F9O[V]HFY8Z3S]7_]0QY/?N]Z13[E+>Y6]]F!CVZD]=1>JVI-
M;FL=C"UFU&)VQXB>*^?YVR9BW.=OE(CQGK]1BH#QT1T6_!3]+@6_L"Z=3"1 MF$F*ZV?MM_CYC.@)3YZQ4?)@OU'-6UN'E#[CWZXRW:^04,J>OTZ/2TW]/Y=
M%O:W=/\1NOZE?)Y_6NXB3O109]WBHJB/"M92OCAK?!^L+XM*6E_F"ZF]T+_< MVI2L=7&U^I^.;?NX6X%!]PILCIY<6UWGL^*/5_7AT;JHOA2O3NJWMU&OZ^WM ME,14$M-
(3"Q@,1*$HM(+":QA,12$LL@K)5*_M@[M4&HCTDV03,])U5.MM#F7]N6D]U89C]^_^W(_X3C'9L; M)*:1FY!HF9)&:1F$UB#HFY).1F$]B 8F%)!:16$QB"8FE))9!6"LWAG>Y M,13FAE$M5ZLZ-
Y.SHCA,2:M\7DC+<^EF4:X[LT.H'7MH0F(JB6DDII.806(F MB5DD9I.80V(NB7DDYN^PT,W?Z^1>KS]4IOWVKW,!#XPJ=24'N?81B<4DEI!8 M2F(9A+628W27"".AOQ7YOVI^.>@=\'&<(QCHT $M-
(M3"V?/ V+QSPV!+=Y M$M-(3"Q@,1*$HM(+":QA,12$LL@K!4OF+K!%]TFDR<,#U;$RGH[DP]@0#G=1,>"81F(ZB1DD M9I*816(VB3DDYI*81V(^B04B%)81&
(QB24DEI)8!F&MV)C>Q<;TF&L053$K MRB^==^]^G#XX$)9[/670FQR\KHX/KW_H&MLY:#<5\Y/&EI=SU0Z8T'TT'[@4['T+(\ M& V5@P>Z'>)P.A@?@E['XT;*>/Q@%?W.D4=P_>&30]?
3TY,E0F,8?&*)[M)>K8DJD\'4W&P_.P<=>3W>\IO>EPTGYD@YBFH9I,7?\Y3F/4]Y^I?H\VIY M)+1,X6DI]*:AFHZJAFH9J*:A6HVJCFH
MYJ*:AVK^7ANVPVC0GTR4PW=Z7@B"!)WLC&HJJFFHJ.@6HFJEFH9J.:@VHNJGFHYN^U5I ,>KW! M9#(Z#!)?5TCJ,J1.@6HUJ*:BFJ9936#I)F7Y>5)OOSXK5K"JO-Q?O.U.
(G(}X^L2:_E+^*@V'@]?CWG!73RC] M4J>G]%__F"A*[_?3Y=75KEK/+._QK.9_72UV7 M&W*Q?;_UU^6,^O>(-_F;RWQ^+GTO\]JF%_5O#=4JK[[?;L:R*B_*13Z7RMM) M^6?YNOCI_G.6U#NY6$D?
I#_W<_7O,5[]B\J1FR@=MXD_"3;QO-Z8-\=MF-2Q M81\?;.COVPW[I:Q?2K+\6I%[KWN]WD_UB_/^[_;,Y?4:_/3(-MPS=KI#?/P]V2@^ENE'M.?[O&TF8KRZNKXJRL]]#\^^UK(.\T+[,#7>7?I4_%
MW4OF/;<2^BZMRZOBIYO%NIQ+>?WBV._XQT9H%B\TOG-?/ZV{=2N4/X!U714 M,U+4]+U6Q4>XD U%=4T5-.1S4 U$]4L5+.1S4$U%]4\5/1+=AK]W^,' X7 M_BX9HJ_&J!:C6H)]*:IEE-
9.E:8Q0A$W1AS[$3I*QY3USL_1:!4/?'1,*]W+,.ZDY?:FH;NK7\6WZV*Q>N3H17D0-=/IL-]_$#1H_P.J M:.BFHYJ!:B.J6:AFHY#:BZJ>:CFHUJ .B&J1.@6HUJ*:BFJ9936#I]FHT,1
M=W2$57%>5%5QMKO+V6Z&A/27Y)6+\NKF2CAI0$P??X,K>]-0W5=%0$4,U$ M-0S5,%1S4,U%-0_5?%0+4"U$M0C58E1+4"U%M8S2VCG45'S47V[%YPTL5\#
M*JM(344U#=5T5#-0S40U"]5L5'-0S44U#]5\5 M0+42U"-5B5$M0+46UC-+: M66=74D2CB.I)D>__\VSX?54P=3IH$PFJ:.BJ6:AFHYJ#:BZJ>:CF MHUJ :B&J1.@6HUJ*:JGRL#/FH!
LHP9L)TE34Z*(:TKN3RX3GV=#RTE0344U M#=5T5#-0S40U"]5L5'-0S44U#]5\5 M0+42U"-5B5$M0+46UC-+:B=.4DR@O M7DZBH.4DJ*:BFH9J.JH9J&:BFH5J-
JHYJ:.BFH=J/JH%J!:B6H1J,:HEJ):B M6D9I[:QJRDD4<>7'4>?0T"X25%-134,U'=4,5#+1S4(U&]4<5'-1S4,U"]4" M5-M1+4"U&-62O28X,Y:B V:4UDZ2IE! $1<*_,C,3W+FZRFJ:BFH9J..@:J MF7T6.JJ-
.@ZJN:CFH9J/:@&JA:@6H5J,:@FJI:B645HK5?I-GT!? MW"<@^JQP\.+'Q@>JJ:BFH9J.:@:JF:AF_8@F=>4+NEH.JKFHYJ&:CVH!JH6H M%J%:C&H))JJ6HEE%:.U^:9H&^N%F@\^Z
^J#E!S[<1#S2T7&$%A.@FH9J.JH9 MJ&:BFH5J-JHYJ:.BFH=J/JH%J!:B6H1J,:HEJ):B6D9I[4Q2FDQ27OK^@3XY MO_84U514TU!-1S4#U4Q4LU#-1C4'U5Q4\U#-1[4 U4)4BU-M1K4$U5)4RRBM
MG55-MT%?W&UP?(WT'GSJ L&I>."C0P4M*D U'=4,5#-1S4(U&]4<5'-1S4,U M"]4"5 M1+4"U&-425$M1+:.T=J@T107UE_^!DW+U(X(O1?7FPWR>7.^.C[:? MJR4^:.R=U _5"(M0+4:U!-52
M5,LHK1TJ3>U!7SA5]20LJEE]>)-?%-+YLI(6=U>&VA]A7A\,73_X_[]=:.R M43_^O*C^Q45G"]&M!WM-[MV+H=Y;^4$&H74&J*:CFH%J)]I9J&:CFH-J+JIY MJ.:C6H!J(.:I%J!:C6H)J*:IEE-
,.H*:.H"^N,WCLRM%S/F=!3!^=+FB] .II MJ*:CFH%J)]I9J&:CFH-J+JIYJ..C6H!J(.:I%J!:C6H))*:IEE-8.H:8)H3]] M\2M!:',"]JFHIJ&:CFH&JIFH9J&:C6H.JKFHYJ&:CVH!JH6H%J%:C&H))]6H
MEE%:*ZL&3;. "0-RO<$S_FY@Z-G10344U#=5T5#-0S40U"]5L5'-0S44U#]5\5 M5 M0+42U"-5B5$M0+46U;*]U=.].UDZ1I4AB(FQ22HBJ+E?1!^G-W2><_?>.V M>'6.3B.T;@'5-
%334+URT.T+H%5%.134.U'=4,5#-1S4(U&]4<5'-1S4,U"]4"5 M1+4"U&-425$M1+:.T=E8U=0L#<=W"GZW:Y41W;\>UBQTWF]^MP]N)5.SHH.MT_H%5#-0S40U"]5L5'-0S44U#]5\5
M0+42U"-5B5$M0+46UC-+:0=%4*.1? MBH+BX&;LHVZS%M-''ZWLM*=NLT8'U5!-1S4#U4O4LU#-1C4'U5Q4\U#-1[4 MU4)4BU M1K4$U5)4RRBM2Y-U\% .#^U.0PIOM4Y4ZZ>F#VZUYYO+
(}6$]": MAFHZJAFH9J*:A6HVJCFH%J:AVH^]@6H%J):A&HQJB6HE]):1FGM2&D]"09/ M5!+L,A X/]V^P#:.(!]*IIJ]*:CFH-J+JIYJ.:C6H!J(.:I% MJ!:C6H)]*:IEE-8.KJ;V8#!^\=L'T-
X#5%-134,U'=4,5#-1S4(U&]4<5'-1 MS4,U"]4"5 M1+4"U&-425$M1+:.T=E8U]0@#=3W"$;=_KW;!!]N@KWVY.T#:.D JNFH9J"::B6H6JMFHYJ":BVH>JOFH%J!:B&H1
MJL6HEJ!:BFH9I:729=B4#@S%I0-'WCZPUYX^%A$/>^R9+5334$U'-0/53%2S M4.U& 0?57%3S4.U'M0#50E2+4"U&M0354E3+**T=*4W[P%#[5
M_QV>F2/GU]HHJ&:CFH&JIFH9J&:CVH!JH6H%J%:C&H))]6H MEE%:.U:.:H+Z2U&L[#^29\IY6IUDW^.%^>)<&3P2SU&L['ATFHYJ!]J9 MJ&:AFHUJ#]JYJ:.AFH!]
:!%J!:A6HQJ*:JEJ)916CM7F@Z"H;B#H+GB<_R, MT<{0(6?3GJ*:BFH:JNFH9J"::B6H6JMFHYJ":BVH>JOFH%J!:B&H1JL6HEJ!:.MBFH9I:6#J6DRK(Y>_)H/6EZ
.BJ]::BFHYJ!:B.J6:AFHYJ#:BZJ>:CFHUJ M:B&J1.@6HUJ*:BFJ9936SJJFO& HG'!ZQ(30/?2<:CFHUJ .B&J1.@6HUJ*:BFJ9936CI.F7V H[A?XD6L]'?T! MC^0*.<%6134-
U714,U#-1#4+U6Q4JOFH%J!:B&H1JL6HEJ!:BFH9I,6S MJNE!&(E[$)+.B3,INBIGF]-N/TOO!*?>Q-31H8.V'*:.AFHZJAFH9J*:A6HV MJCFHYJ*:AVH^]@6H%J):A&HQJB6HENZUT?
W+'NWK'1DU8#M)E"9)A---'TX' M_50M;RXNU]*G?/99>$E'#!^=*V@CP5Z[?[EI-'W0)*=U/&PL3X<'NTA'U\U M-1/5+%2S4:&F M#HYCKN&(ASLZ2M 6 E334$U'-0/53%2S4,U& 0?
57%3S4,U'M0#50E2+4"U& MM0354E3+**T=3$T+0?WE2U_#&:!916HJJFFHIJ.:@6HFJEFH9J..@VHNJGFH MYJ.:@&HAJD6H%J.:@FHIJF64ULZJIME@)&XV\(NU%^NNLC^MH2T%J*:BFH9J
M.JH9J&:BFO4CFM29+VA! .JYU$9ZZ&KYJ!:@6HAJ$:K%J):@6HJJ&:6UHZ7I MA@)YY/>GI_[(-U-!2>?4-K!E!-134-U714,U#-1#4+U6Q4; M6.^M,AX?:)<(1SPZ3=#F E334TD0#4=
MU0Q4,U'-0C4,U1Q4.2CTP2M%T U M'=4,5#-1S4(U&]4<5'-1S4,U"]4"5 M1+4"U&-425$M1+:.T=IHT]0+UEW_C MFLW@P34,93I0QK)\F"#*48Y.$%+34$U'-0/53%2S4,U& 0?57%3S4,U'M0#5
M0E2+4"U&M0354E3+**V=(,VD[%XTO_CEVSJPQ.OR%[4F;6XOEF_EK1O M134K5X44;@]AA-=WT,X 5%-134,U'=4,5#-1S4(U&]4<5'-1S4,U"]4"5 M1-M1+4"U&-425$M1+:.T=D8U[0'6T8M?
WT$K!U!-134-U714,U#-1#4+U6Q4YGJ*:BFH:.MJNFH9J":BVH>JOFH%J!:B&H1JL6HEJ!:BFH9I,53JBD8&$]?M_)P<,;OV%-545--034U_5"5(M0+4:U!-52 M5,LHK955DZ;98")N-
GCRG-Q^^5;M1E\Y."4G'N38 $$U#=5T5#-0S40U"]5L M5'-0S44U#]5\5 M0+42U"-5B5$M0+46UC-+: =+T&DS$O09I45UUYH9XL:'T MQO3UG;AHW64EP?QP@O\XA7X=A3
M9ZBFHIJ&:CJJ&:AFHIJ%:C:J.:CFHIJ'-CZ]!:@6HEJ$:C&J):B6HEI&>VP M:NH*)OV7OLPS(2?DGJ*:BFH:JNFH9J":B6H6JMFHYJ":BVH>JOFH%J!:B&H1
MJL6HEJ!:BFH9I,6SJBE#J+_\>Y=Y=LO+\KWK/(.WA[=>BT/C.'EB*@FHIJ&KIJ&:@FHEJ%KJ9J..@FHMJ'JKYJ!:@6HAJ$:K% MJ):@6HIJ&:6ULZHI19B\>"G"!"U%0#45U314TU'-0#43U2Q4LU'-0347U3Q4 M\U$M0+40U2)4BU$M0;44U3)*:V=54XHP^9NE"/OE[!^ ??BQ59L8F>YD(IOL_G-6,FXD&,+Q,K*9W5DK5;%>K5-
KGF9?!]TQ97=GSPG'NG8 M3$(U%=4T5--1S=AKK<]O&O0V_[7/6KHL!JV:CFH)J+-AZJ^:@6H%](:A&J MQ:B6H%J*:AFEM>.F*468BML-/IS]\UJO3GV64GGR^'J*8H.W#%}?5/-+O-5<=.9$FB9
.JIJ*:AFK[7[O_[MD8<=AP\&.JR):A:JV:CFH)J+:AZJ^:@6H%J(:A&JQ:B6H%J*:AFEM<.DZ2F8 M"N>6GGCYXN:\OBXJ39GO,[GR_J 9+N>])=TOJX<&D^2SONCF#TZ6]#R 533
M4$U'-6.OW;_]K]_O.,V%M@J@FHUJ#]JYJ:.AFH]J :J%J!:A6HQJ*:JEJ)91 M6CM9FE:!^DM1LH35\GQ97>52WISO>BV=%?5@L_+V4LMUL5@5TGFUO)+RV;JO MRJHXD\[+;_7_=R?#_J'-.[1T4-
J*JIJ*:CFH%J)JI9J&:CFK/7[D?VJ#\] MC&P7'=1#-1_5@KW6.MJ>RN//#9R1$1XU0+4:U!-525,LHK1TJ3=' 5%PTT!TJ MY6V_YVV@U-
ER5GQ:2S>K.DC*Q2Y,5N4F=#H3!>T60#45U314TU'-0#43U2Q4 MLU'-V6NM@\#^-O MM>Z2ZXW[T\/<0"?PHYJ/:D"$R+W1]/!86Z@,_-1+4:U!-525,LHK9T;S:CFHUJ
:B&J1.@6HUJ*:BFJ9936SJJF'6 J MG-%YXBVK]45^4307_-_D\YO.AC.Q='3FH+/\44U#-7VOM4YF*)TW,:,3^%'- M0C4,U1Q4/1@PZ/9_E5);3 M6$Y_.B\DQ?5,J=]
[+4E*,]#O.CW&KI#}]R*-9JOLY/WE\5U45Q6LSG*VFVO%FL-X/<^ZE4%>>; M:/KM@_+JW8.?F_)OGMSQCZ>2C_%F]__JX9)N3]=9UI7EY=-E'T=
MZU7HO1T/7TE5>7%Y]\UZ>5VGY2OITW*]7EYMO[PL\K.BVCR@_OOSY7)]^\UF M@*_+ZO-V,T_^#U!+ P04 " S@PY9933O_0# 5$P &O 'AL+W=O M,"6?_1]3F20'=\(/0+VR'$
MP,7NLZ"W8HAQ@4I2(QM"8\A%DVYUEE($PQP41[IE&+8>0YQH MTW'>MZ+3,\0FC SNZ!)5'@GY(ALWX40S9$8H0@&7 M%%!<]FB!HD@RB3R^EJ!:.8$'M_L7OYRXN7>80,+4CT&8=\-
]&&&@C1!F81 M]\GA/2I]% #A*Q_!L]+Y_A*Q_!L]+Y_B"I0=B\%+K@E"=\QX"8A"A5XIQEOOX1WF_&C!KPNY*PTM9XTG5N-A!^RI .ZQA6P M#*NGR&=Q/KRKDN/7X.ZO)>^]>O2:EMUJ?C9SOMXS?
MA#4XRG&$!,D44RNV(M@8^$,2"-Q9P3\V\.&0Y44Z]@'^;'L"U0UJ7J55+TV!'PE"E.IGWSA*KB!J]()8BZF>Q% JQ%)$ M/2M6OQ*KWRC6BJ()AF+O@,?I80*1<_MRA^1/1?E32 ,/+G_YJE,$ 33?R^
M,T3W2)O^\9MI&W^KUG^,9$Z;9&Z;9%Y+9#5_[-1F8EY+9#6/AI5' MPT./?+%)YF<(L@$KB@D%*R0NX978-(,(,H8W.,B=NP*S\# _Q=U4<.GCC1MHX
MX*6FM4GFM$GFMDGFM416FF*C:@J,WG0C;62_U. 1\SO/Z!@#H_8Q3],L:T!N MFVE[+9'5_#-'R<\XXTWVN8!+C6Q9!M>YN*K4&ZKF7MMT15&ZD>G]AC1,5Y? M82 @6<*+
U+56]5P9GGEXJ1_;EXO3$6_*VL^>97@!WU1,+J%=(O%)(C01@QE M=,BKQHM:C!%@Y,TKQD\$LY)G_N$ P1E0'B^880_M20 U25L.G_4$L#!!0 M (#.##EE(QB*4"P4 !DB 9 >&PO=V]R:W-H965T""T[#F#%. M,I7VQX\A#(2$>$KJ3A4U=N">>^_!GWN P8;0+^D28P.^16&<#I4E8\E%IY Z-M2QRA]PD..9'%H1&B/$N?>ZD"<7(SXVBL*.IJM6)4! KHT'^VY2.!F3%PB#&
M4PK2510A^G*)0{(9*E#Y\<-#\+QDV0^=T2!!SWB&V6,RI;S7*5\(,)Q&I 8 M4+P8*F-XX6AF9I"?5>)<^$-%52+"(?98!H'XUQK,. P5 M)!'UP)4*7UFAKOM'^A7>?(\F2>48IN$?
P<^6PZ5G@>)O$"KD#V0S34N$LH# M]$B8YO_!ICA758"W2AF)"F,>013$VV_TK2!BQP :1PRTPD![K8%>&.BO-3 *_M R-G9IM*SH.#&!H-*_D FIW-T,)&3F9NS=,/XNRZSQCE1P-NQT8S^JIU'F]=
M<\%W*LKUYZ#F[OIK7OG3N;C*>=R?#N> MV"Z87;ON"'QT,$-IF'X"G\'CS $?/WP:=\[@4'/4)8IP+K?A:$?"^7,5GP=_M/0.:JAD-YK;8_YCYT"%N;G>8.Z(S6CR*]6Z0C_9&G&1)LC#0X4O M
BFF:ZR,?O\.6NH?360<.NUK:M_JFZ736M9ZF;4NS-HF,:.\@.4H@=SWF+ M8NZXAQ^.JJ7NY2STUC;G\]==G:<-FW,VRIP-89(JOQ9Y,\F9)FBGEP ,NF"?N]O4$C=->6&4E@-6.LDAE+ M/++("PI9@-
,==G)R^#)+BU&79*.NB2SK@"S#U'5]?X8)(VA+U]%/JVOT^GKS M!.N6'2%-$P(PZT?6W5Y)44](T=CSR"IF M0?P,9@S%/)^"AX3GQ/$-S1H?8.Z<&42HK==F62".9+ .JSV2U;[DE8F(4Y, M_F2".?
V#\,;!1C\KL)K&&U2KVE&5LM.+8=!2(Q?^.04-",85W*F\H,3Y'OX' MKR\QQ'Y;TRT3S9&%5N>*LBAN") TVXJQF-[J1-.A0TX3"NUTH+O=/W9G% ML*W9E*H2"K1=.608?
(\^LF!6*@&*94++*6^OHA5G,5ACX"X6V&-G8(I0'Q M%F#LDR2[=7+&6_^MTHSK2Q2BV,/BQ4&])&*YLA"JU^=2H-62)$#.2:1/-@ MM.WMSP4]
[Z%#8"5$H%B)O'JWERDG;'BH)W16W]JG1H+/.C65.(%B=?*+YW6[M:D"F=+&EHCFRTJ7K1),4*R8WE8-2-5+!5KMQI3*__;'^7M((5AI(2@60R?O
M]5*U48%V?'>:.$.&8"2>].+:VA$M%QJ<5/^!*W2>//H%" !2^\AH;2=9QIB"7;2"_]" $6_/=Y2 !38/JFR;7$(K0E[#XFD M151)$TND4PL ,6R;I53]@QU9:%LV.SN/X,.7)NX0?0[B%(1XP>'5\R[W1K?O
M(6P[C'3YD_DGPAB)\N82\]V)9B?PXPO"Z2XZV&UL MO5IA;]LV$/TKA#<,+9#&(BG+5I882"T7S=*N1IQT&XI]4&PZT2]KD0[#; ? M/TI6)5%66 ,]+1]BR=:]XSV!Q_:'#O6]?7 ?W#R+[HC\^7_OW,;
[$[7J6R+-^B;(,(A:G M 8]1PE87O4M\YE$G"\BO^!BPQ{1VC+>2[CC_G)U<+2]Z5C8B%K*%R"!\^;%E M$Q:&&9(/A'L!0/%[U1#RW9RM^$XIH_ MOF5%08,,;\'#_/^'/HMKK1Y:,%+!HR)8CB
*XMVG_[4@HA: [6<"2!% #@\@ M10], N NR+_SQ><(?49)=+++&R@YS,/%J6\39?9^+1/X:R#@Q MGD_>3KW;=U/TX0V:_CF,3FZF'I<3[VK&_3NPWP^G;/+R(6B>(6,1N"9_HPS\L
MQ"FR!'$}^B:.+5BP]>[" M=H)F2BJ0MV!HTSMY/;H2+$K_;J!VZW@V=3_BQ=^PMVT9-S.F7)EO7&O_R$ M'>O7-N(@P3P@,(546I)*=>CCF\1?,ME4OA&:GJ"8B3;^=CA.CI-UN.UX.+*L
MT4C>VFV=&FT^4VKVD[K$BT2V0>2G*1//U[Q#&=32 M8XP'EF,U:M9F,ZVY)>F0RK)Q>\V#LN:!MN9K%OJ"+>6$2<03^O2>1774 ERL>",:6*2USH1F/!$K'@89!H:G,5GH>.Y6M0?,O@.K-
A1'J64WMJ4]H3$\7PAQ7RASK MI?FA(K6 404C&3E-,D"%.12:RDVEW[%>P)MU//0O.ES]ZC,;3UA0:P"%IK)> M.0@\Z+05@AH+4#0/"DUEMO(66*NR35KA$7*]5=D< Z3AKPL7:2L,@?4^XH?4
M,M[W%MB2^\T&"NHMH-!4PBIW@?7VXEA=C?=E/K:'!#MVDRU0W,H"Z&R@TE9[*W5"]NSE4 MOAN,V'/_IDQM1TX6QHY6RHWMGWRW32.'KQ

((JT)<7P[*FT4-K7@^?I=^U-V>;S,BDD8\NGW,%#;7J/=(&LV2Y22W[X M#,<+.5J?SR.9_9+#\;S9(/Y.*AX?A1%!'";Y/WL].N),@-(* 7H4H!GNW%^& MQ[,7/#)?/"X'S^/Y MS"-7(U LC.0UN26C4/H\46&R@X#,4Q!,QT'>Z!0&\4+]'O+GF@M0I'X-\1-MV[HAU*24O'@CNW"UG>FU*_2.$Y_'0#S%%&!>]QORP"*6^+B5U1]+ M-C((@E![B469^R(N=P*D]E+N--S_)/@N12^BNF@7A,FFRM'DRP01D#%:DZ5^ MS>$VR^%J.KB7*?.AU\!ZER#VT.C_\I/5,G^M<4:S<$:S3GM_L1/^%JN)+$3H M0QFZ7+Z5R6MNV??=IM.B5M?8E]AU"KM.K=T)2$E\)K>9N[,%?-N%>\S!1$FB M!$OD&H3X,9-R3+ENYPS3;:O3:5*[%2K -Z2B%04LE488?0QWDPB2Y9#:%U" ML,P.;98C< L$;BV"&>9?^AZ2M*HD[N45MVZ%NA>EV8;I=6Q8#*0$)[_&H]+[M M_R%).P6T3JU7!K[/=SHM!/B .;**X(8DH,IP=BY\TZ).RVZ7.*BT?%9R;[K1-US8K3)]]&JSZ&A60LC @\(H]@-1IB27#U1:$3E , M6BD:ZP*.8U+'=2OOT!,;^@$;;$6$>LM0ZJ-?E.V^[0"[,GMK3JZ? *0*Z3^#TKEJ./[^FPZ5M.I,\B M3"+9PD.'Y(W>5BPSN$6 EXQ4YOKWN_@#R#OTUXQ#?HJJRKN\D8 M[OW<'\ML\V[{XY0E%<$\0CEOEFYITW'LYH_A ,Y&A1C$)AN(L"/219-/#<5N M,70-\E'C=#R?V*9,,;$)L,R-8HZAYYZ(313X$Y0^*1]G&L>(*QYALN<7!$80^ M@.. 7G*OW!VV@&$7[?P-02P,$% @ ,X,.6:UKH->5! ,A, !D !X M.","]W;W)K&ULK5A;<^ HV;$/%Y&K@?3R9E)8EN^8*? M#,%.0RVS+1Q(AI[^^DNPX@(4G:?T"DKS[[>ZGU>K2WV'R MC6X08N U2W,ZT#:,%5>Z3I<;E$7T$AA8EN3;LR[%',NSC+4N3'#T20+=9%I$?URC%NX%F:F\#3\EZP\2 /NP7T1K-M$'LN'@GOZ35*G&0HIPG. 4&K@38RKT+3$@I2XH\$[>A>&XA0%AA_$YU)/- , MX1%*T9()B(C_O: Q2E.!Q/WX7H%JM4VAN-]^0[^1P?-@%A%%8YQ^36*V&6B> M!F*TBK8I>*[6U0%Y B\)4ZI_ 6[2M,0P')+&Y!EN3E? .1=4WA?"6-(5*4X89%(@_Z#%TQOH PA+HD[+(A8-^P3O !'2'$TT)/M2 MF_5Y")19MHSPGG78\9"+#8,GN]"\' #;B,3T70\&=V!V7PT#^ _#Z7P&)M/Q MW7,0!N#K9'X[F8)@,AL_3.>3Z3,?>W@,GT;SR<-T!LX"Q*(DI5_ !7B>!>#L MYR]]G7$/A1U]67ES77H#3WAC@7NE-\BV* MP4.!2"36.@51'@/^K< T2L%O!&\+"OX<+2@CO S\ID#;\Y2?3-7Y534&78&%'8 -39>39;>A#^>#\=G(^5;#9P51 MU2RT JC= ZH)Z @GZ-@G<'%A;_N&:_;U%P6A3DVHTTKH&%,&\.HT MG:WJGZ"S(YR@(YRPQ'"VZ(30,SQ73:=,:T^FVTEG5CWQ]#OBQ(96-,;3ChVE;M74EJ4\.TCX4"!9!G'LJ$"B#H]QRC MIZ:C5]/1.Z>#;1 !9TF^Q!GZHK>%VPKTB3SK"""?H""?L-9BU3-]1T^K5M'JM MM$XDG^ LQ92?3%8$9R#>W\5PO8NIF/8.'ETT,TLAI$@M%50CMQ1"7L_OP1.Y MY=4@ M_J.4Y7NVB=RP#3>S[A&*P%W?/8!CUV4[!] CZ5 . (G5EM70$%7 M0&$%=)!NT'8/BO_G5A=\$GY2YX&5]E?#F(DW6DFHETZV0 MGV&Z(Z"@*Z"P MIGVO_[U1>PW>:X4>J&XM>04'P2T)/40\N&_6]CK"'V^<;NQ%"& %S_#6_-=!>+S6.S!W2-0[_<9L/7@? WF/>E_^Y/"WS?.5*EFT&N=*G]>P8Q:, M4]J]'I7Z0"%F&;[E'Y/4%+NPH E-PSM*'GWO#2!#0"T?7RB0A;Z\M6C]0// M2#YK'(U?FU=C4S$>B ;P#E^^)MU'9)WP>V"*5MR4<=GC,T_*!YJRPW A M7R 6F#&&13$B0H!_7V',WCK"0/U,.OP74$L#!!0 (#.##EDRF1 L M800 'H. 9 >&PO=V]R:W-H965TS=IV@LW.4#4)&:V@5;.A[]VDJ,0!@LZ MOX'$\?]W;,X_)\0>[A]9"L CIZR-&=#8\7Y^M(T6;2"#+,LH9<7%0D0FF$N M3NG29&L*.Y$66HZEM4Q,YSDQFA0M-W1T8!L>)KD<$<1VV09IL]C2,EN:.C& M2\,L6.ZX;#'@S5>PASX_?J.BC.SIL1)!CE+2(XH+(;&E7T9VHX4%#V^)[!C M>\=(3N6!D$=YPCPF<2N"\%;A'!*U*T#HU0KL2M$\5N)7 /75(G4K0.35"_MMQ)TBV25OVZ1&@]S/!0LD.4]A8T>5#DMU"+C"2YM.*<4WU3H^\][GD]OI MM^OIO>^AVSM_=O7M^G8Z1Y\\X#A)&9IB2K&TRV?T*[]?>^C3S\'\)A>A)<", MJC"3,HQS)$P+W9"E_,N9ZW\S+OL:,$3LGV CG.%^18 MCM,T'[7\CTU^@5I6(6\WR#VUW(-(R.U"WFJ0^Z=;'Y(`_V_PX8>C'Z2B555NP M5?#:1WA?"6-(5*4X89%(@_Z#\TQOPM 5TL*(!YYO+[2Y ,E_EP?Z(1Y.F&^ M3EB@$Q9]@AVXQZW-*R&8=$XH_6JBL&$O(HV=90RAYDLE_;O**^\ [!5NW>T@#* M<.<:0"?,UPD+=,)"3; # W1J W24!IA QBD\H;]FZ#J/E(5"'3JW4.B$>3IA MODY8H!,6:H(=^*1;^Z2K](DPAWA+8X"2ND"@-7Z63Y$;'? E/_S]D,'[7JU^K^T>]@H;>K5ZW2/_]_IU"OK*%'Q/Q..: MU.I8O-=2D8DOLFY?* NW$GAN3G3"/)TP7RAK#1IHI86Z:(>^V%NU MLC_D"}'(-JE\(T -+@,.U S7Y;&/HI'D5S=TS1M>RK;>^!DST$H+==$.?>&\ M^L+1O9:D)[M!YTTKZ(=7W:I#*$$:*5%NJBE88PU:Z,Z#+8A-#WO.;G)^W= ->R(V58F7]%5_NRMQ@NDQ$B4EA(4)9%UUQE])RMHZ,\X61=K+,_$,Y)5ARN ,= 90=Q?4${?SF1 >KMIM$/4$L#!!0 (#.# M#EFY$&L*,@, +<-9 >&PO=V]R:W-H965T5B,F1V:,,HL2(#RB!#&8=XQNM14TE;]V>(Y@R_>> MD4@'WGW?LUSIWF #@9P+DT@IL!W$LCU#* 3MU,<]>%[`7IO1 M+6+*6[*!!UU]C9,UBHCZ3B:"R,>1Q EOTK\)_*?; #U<(W\XZ0X&XV#0?1P^ MW"O+.'@.[I\">>\,#.Z'VOS!!X&CF'][LFT).0-&881:LEP:S3P1ST!TE8LE1 M0&8P\#[Y_%79_"F3#S/WMYEW[//$GY9DPIRK$_(MFRW8#[]R^%.43K_%SWX MY^@'Q7#R3\'1?.X)OD>$\9\#8S!#:=_,,/;721:41'8@8IN+XFIVYX0H? L3Q8L%@@75? MI7,TA@V0M13F5KJBH8"$%XKCEBE.F61^F61!260'XM1R<6IG5\Q.BA4P_<CE%WK5&H=> M03%7,_3C0!MM!' (Y"NB8BW8GDUOR4T=6;ZR-[K]KJ5POLOCR5I(>(W_3I MD>8.LT5$.(IA+D-9E89L=RP])J0#05=Z'SRE0NZJ}>-2GJR*0?Y?DZIV U4 M@/RLYOT"4$L#!!0 (#.##EG=;9_I90, %P. 9 >&PO=V]R:W-H M965T9-&W2VH0D?+0#)""NRE0**G1[MF/;@&:B)7%F.Z7[[.=(,N9&S+PU[' >9B,*$+!CP+(XQ>SAFT$=T C);QO' 7,K9"+9C#?HHW9G?;I@:#TJYI,@X%AJ0.1B/A",6#Y]Y[R=7 M(H4D3S&MX+3*%TJX/[XF^Q?ORC>< <3&CT*0S$=F#T# C(&F>1N*.[:U+$ MTU9VHVX_H5=86L9X&=W*^0![=H!3?SY1(6Z$[9S.3V\GIT MAV"TA-'M:GJF+:S MCQS,@1E-Q)8#2@(25."]>OQ%#=Z422HS93]G:FS7$G[{DG-PK'=@6[9;<9{) MZ7"G*IQ_\X{^VOM!,ISRLW$TGWOLLu&JGHWE#0U@@;,+PB%@Q!A.-D2-W\$\ MU77@\XS$#X1Jj=*_UH.JCY<\Q3X9&+(B3%_:K5L=Y7);]),JJ),M00 MV8%,;BF3J]F=(S*-A&892I8@<Q+XF9P%HP MN@:$61(F&PX+PD +#9O)#)%,!8EYI91NDU'2>8U288:(CN0LEU*V:Z]<4K* MLU++XU4U9VEK%O5(>!S:O>Y%IV\^[N5P]'O0 OT.ZN#<#MEN)W:<#]A54U$ M;0&I9?C3KZY),J]),M00V8$,W5*&[G]10+I-2MDDF=8\[<>R[*A&UTG\+!IUDB\B=0 MN5JV0B/=_;Q8'[&PO=V]R:W-H965T+.B+,$" M'ME:Y5M&<)@[),%J:)JC)CA*E5XG+YNQ7H? N1!RE9,80R4P)0\.2$P/7457 M7@L>H_5&9 5JK[/%:S(GXGD[8 "D5BIAE)"41S1%C*RZ2E^_&^FY0V[Q9T0 M_@>95594/J2/8$*$4F@>&R)T,2QYD2/Y%/*:4,3/X_M7]5%> M>:C, G,RI/&W*!2,KN(J*"0KO(O%(SWPWG P2P?ST@A6Z6!=ZF"7#O:E*3FE@Y.S M+V#EI'TL<*_#Z &QS!K4LIN\N7)O !RE6<^:"P9O(_ 3O?GP/O"?'P(T'.&' MZ7R.9L$CFM_W'P,TZ,_'0]2? ^,@?/SP_!3X:31_1<#IY&D^>QY/?T11L^T_C MZ62.,GPBXF= &Q7_N_">P.,[Z)<+.,;1PM M\2(F2%"TI$D"ZTV>?=\W- X)DQ)M2P8^#"S(O@958@A]Q#TS!NSO9:K+*K> MMFP(7&,L1,14D;7/6MP4SQ]1US;)LQZNAE21G6([K MR<9%ZC%5COPV#]*-X)Z0)TX%V*\]MQ0BK8QV6O1GL=\ ZTDN0:TNO9C+Z*]OP2 M&;\8 Z]=%Y*X)IXXJ@#. >#RBM9=0J,)29Z2W3J=&5F=FMFE@@%]J8J/W MQ$Z9'>W?].N8E;WO*FKZ9=0D9C]J$C,):G8.;5WQ IJZM$&."%LG1]5<)A- M=JDHMAA5:74+^B5+P^9 &J0Z7>?U!+ P04 M" S@PY9-?Q9X_H(!9.0 &0 'AL+W=O2NCR'DLX>R^J/^LZ8)OFZ7*SJ\]%=TZQ? MC\?U],XLB_I5N38K^\M-62V+QGZM;L?UNC+%;_-HN1@#(7*\+.:KT<79YMC' MZN*LO&\6\Y7Y6"7U_7)95'^^_8OR\?Q$1\.?)K2WC7M@2'%V,JX-=>F^,S^ M6-EOXSW+,+XTJWI>KI+*W)R/WM#7.1=M@PWBWW/S6!\3MI0OI3E'^V7R]GY MB+1G9!9FVK04A? WS8"9FL6B9['C\=T '8-P&W -\QJP70-V,]\UX ?VX/8-=B$/M{6DE+5C3% MQ5E5/B95B[0L[8=-]C>M;,[FJW:B7#>5_75NVS47UY.?\^SS+WGRX5URG?]T ME;__;E_^[#IZLVOUY^>)\\RTQ3S!?U\^1E\ODZ2Y[}_?G9N+$=M\W'TUTG M;[>=P$ G++DJ5\U=G>2KF9DA[;-P>QUH/[8![Z.&;U&_A2#AO^Y7KQ)&7B1 M@"/G,SF^.R\9;#\%V(:/#4T! MDRR+299'(NL_$-\/$ ^Q7WPR#V9U;VHL_=N6+BB72C*MSL8/AZG% M@"DCE),^,/.!7*7 J=!$(X (4U9FG, 7KAB'ZX(ACLIZR8I;^PR-!SVED$< M]*T4T2"H$S$" ZZY3IV@?1PH9>6*(K F.;,U MJ8I-M3%?K>]I\7%.8U:7F&+193+(\$EEO(-1^(%1PYEU;D6:'X45R:U9V2!8O MDF(U2XJ9%1OSNFG'Z,%@0Z.\B9$]*5-PRL3$QPD**4D=7.;C@%(EI#V=" /!O1KDPVRU4_J! M93Y,.R6Y \M]F-0*Y$#YH:33@>2)1:8V136]VT0^LZ5W4:Y;68"J/>*75F2K91CY_MBC(N]L$_ ":&MEM7>|$"0%*A=/=SU"$ *)80BW$T!@F0,&%=\ M(6=$*9!&6=+X?2^FC=_)K]?F>474Z&"-\QQZIH4E2V+RI,'8NN/1J=Z*?^! MOH0&-??)PQ23+8O*EL=BZP]3I]9I6*Z'W GUY,*DVEZJKFQ%%@)I0 9Y*0(#V MTN<2@+AU D$*S9@&.E G.JU.PV+]&(=^?>$,.B5,>VN$#^32+I.>9$> U+HR M!I2YH2-(1HA@=*A$=JJ=!K7HDSYEU[POBH 1[.HB!,@YL11"NF'[P%87VGA< M;X8A08.29$@==!J9J@ANA0:5]LDU)R9,%I4MC\76'XY.J=.P5/]>ST)]]F&"'RNN60#UR1TTAW"TOUDXP*^BK,&GSH5 M=(+!B&3NAA$" RUL1782@."HI&K(MD$GW2$LW4^Q+N +!-2Z(4'2VHKNK1 ^4!$NM0)O(%:=T(*BY3ZXX,=FR9&QGY++,^[?9.6!XXG*H!]%(0 :WM)43U^LG=AB-ZV)M+]3S)! <%3X=X@S M!)<21JA;C&+5YR* ??*.O7.PNK]%/<2IL(G;H(^:!&)* (M%E$<@Z@__P>,O M3]B'X^T3\T6\(*ET3>$$P5%",'4W!3(,J+6F[N,,.0($8M<&,K"9R3K_P,+^ MX7CWM*/J6Q@"PMTWP' I>#<\,1@P*5TOGF_J=*A73W6*73VU),FE97F16.2 M;UH]9)S"9"<-ZA15D4=ERV.Q]8>E4^1,_D#CQ()R_^1ABLF6167+8[*UAZES M$2SL(D+&*=STE(4J$E$6BRB/0-1/>.==6-B[*&/;PA2G)#X241:+*(J U$]\ MYY]8^;,#4Z8QW/R4I$MUJG5/BI;%I4MC\76 M'X[.J/&P4?M>T\HQ'Z.$2KT'E+,$[+@RH*P.?M> BSG>Q:PWPG5(A81%DLHIS[W4$+P.'#X+RS93QLRT[QQ6&AJ(;B2B+191'M(.H/P,%,!T\8P:,\4<:\ M(SI\>*E2!EP]W[Y!$ JT$P+.P,(4)(3MT-&UL?93,CILP$(9?Q:)2U4I5((3=MBD@);O9-I62C9)M M>U'UPL UAJ;VB;9OGU](#25DMR #-__L?,$!^X>)8U@$(O#64R\6]EVJGO MR[R&!LL1,Y!G9*+!BL]%94O6P&XL*%&^F$0W/H-)LQ+8[NV$6G,.T4)@XU MLFL.+/[,@?)#XHV]X*65+4R"WX:M[B"':AO[4;HF3]0"M(DX0S)*I,O-EX M.H],O WX3N @3\,(9))Q_FPFRR+Q F,(*.3*$+!^[>$.*#4@;>-WS_2&(XWP M='RD/]C<=2X9EG#'Z0]2]#KQ/GBH@)W5&WYX0OT^=P87LZIM$?T<+%1X*&\ MDXHW05@[: AS;_S2W\.() PO",)>$%K?[B#K\AXKG,,"'Y PT9IF!C95]J.F M"#,?9>$WB5.I]+=XO-JL7Y"R_7#XW8U>UH^KM&,>U"84(G66 AL,NUM[*M] MF)'X>0^>.W!X ?P1K3A3M40+5D#QO](7)@>GX='I/+P*_]Q$9H$[U 8A!': M0.5+0UWA3H8,F%CNY (.!+.0LN% (JQ"/V>95$+7RZ}S:3M:=)FP>F@J6YQ# MXNDFD2#VX*6O7XUO@T]7O$:#U^>@/5UW308"\5+W@V+&A,+,PI(N@3D.;,=V-Q MIC_W:1C[^U,'_DGM" JVR$2Y,QCRI71L#HTXJ_/%:XKW$3QUE9BQ6N:SNL]8\$A G0^R7GZC@Q!PR_IOOO4$L#!!0 (M #.##EFF/$0B20(*,% 9 >&PO=V]R:W-H965T3_$0 M/Q^LZ#97YL")PHIL(0%U7RV%SIR.),%E)+R$@G83/%L.(D#4V\+OE"HY4&, MC),UYP\FN6T[9*G MM@\'@&%P N"U .]O 7X+*W111FU-2>*1*'@-1*F6K.9P/;&HK4,6II?,5%" MWU* 4]9D=RM;N.[Q1S%L^0&G>@#_H 4H# M=-*&_]JA]T[0?]B %8P^2[;Y'G>D$//X9GD#5P?UCN*._=FZ]SJUG^?P3?#&1 M.2)EAFRP- S1/6%0*HF^S=92"?VG^MYCLF$ ^EG-H$UD15*88CU)$L0>G^?PB\X]EC4SG8(3,^OI$ MQ).6$C'8:* [>#_"2#0KH4D4K^Q4K;G2,VK#7&]1$*9 WV\X5\^)&=+1N+T<_M 5!+ P04 " S@PY9+=A[7J % !2)0 &0 'AL+W=O/WX20>O",;62P8D^!G%,;B MN+.04QX1*4ZY$]=L>2,SK-&4=A%CM/K1C2(.\! M=NZ:#P?)2H9!S*XY$*LHHOR?,0N3U^,.[+R=N F>%C(]T1T.EO2)39F\6UYS M==0M5>9!Q& (1)#'@[/&X,X)?QF[6(+OB/F"O8NTS2(?RD"3/Z<%D?MQQTHA8 MR&8RE:#]WPL[86&8*BX]D2A2BG;+/M.'ZYS?U\VSP:C /5+"3)/P6S.7BN.-W MP)P]TE4H,Y+7"U8,R$W9UDDHLK_@M;C6Z8#92L@D*AJK"*(@SO_3C\5$K#5 M_9H&J&B LKCSCK(H3ZFDPP%/7@%/KU9JZ8=LJ%EK%5P0IW=E*KGZ-E#MY'!Z MG=Y!OX\![<79^#;Z.9F]/467$Y&X\GEY'9R-@6CD]O)_>3V+_#QE$D: MA.+3H"M5WZE"=U;T,\[[037]],%5$LN% &?QG,TWVW=5S&7@Z"WP,3(*_K&* M/P/L' 'D(_+NIJ?@XX=/0"PH9\ (@C\MYP9D\KI$_IP$'IS158B4D]'^M+.E80 MKHWO7"A*M)7&%%,)IFRI M)NV!\;>;C:N",DI73QP$%ROC+EG$[, $R%6_T_K/+)K>_;)W?W2**!M_5MS@+,T=FIIL50C^ M=@C(=$R_[U2'T*]#Z+?)%^4+K/2%JGCZVS?$F+_0T5;J&"..;IX&,0+EO?E^ ME:5NY8HWB[5<G#_]^%!&5P1SCL/%^GAHOVYBUF[N;U 32%H_'X;@RD4-A(: M(H+ZI&:!0 M#ZU,OK'1P&WKJZ'KN:CNOFCKAV,O+XQF,&DT1K&V*T^3 OJ'931&#3PH4)IPX=Z'O1QC1DBC0)DA8+& H2V^8"0Y_A>S>\=I/& S'BX5@7T*BWG M['S(K-9R82(-$^0>E ^A%C7) [N%]:J%6U++S(;-VBZ6FT88LRQJ#VT7-=CI MXWZOAJM(HPJ9JQ1+'ZJH:##T^A+6!:#A@V$A@.9TV0>VL,86/BQLX7U@"VML83.V&J;+ M.W,*.TYA,Z=LLDE%W=B;]E&K80U ?%BU&MY'K88U;K&%,NV3[9V+,Z*93,Q, MKD\V9,PFLVS;MPH:S.2P'C&2?8"=:+ 3BRK1_C7*=J%H)AW1R"46R-V1+BV\ MR=QKV^E=>TE%#BN;]L%]HKE/+)Y]VF? 3]N//'=FDB4PLB%R93=B<+BW8O'O^ M-*")=UCIL@]R$TUN8O%"SCY=6G#7B#*.7&*!W!W9U,.;6K!YY^R[&M"N8AD3*)LH\+1N>,IQ>H[Q^3 M1+X=!!V4VZB&_P%02P,$% @ ,X,.64@YN#:. @6P8 !D :X,"]W M;W)K&ULK55=;JHP%/TK5C9-K42,D \:NA")0JIV8*MR+VNYAVH-)+F5B3,/0?O9SMI%&B*]K 7XFO?<'ZXYE_@FVC'^ + 8 $KWD MM! C:RUE>6G, (EU#CL4Y*Z%0)TO&V*#G@S(!R:KN.,[!S3 HKCLS> M/8\CMI&4%'#/D=CD.>9_KH"RW$%%!H)_CA9!< MO4^_NFQ5/XWC[YCEZ+$*8PL=8D$\"U8\Y@U]WQ_TATW>GD:_T>@?2U3BF M:JK@(@6DYA-*.61$(LJ$Z%9,D04M%6>NZSF.=Z"V*_SA_I%[%(,-&J#XVK3 ME&T**=I-[:$"9]))C'MDAR\:=Q%ZA#A>"CY,=[0=8:#87 @V6Y=?3UVOV*^ M(H5 %)8*Z9Q?*")>C, (JD*PTTV#!)HM9KE6TQ>X3E#G2\,D:Z '3/,]B?\" M4$L#!!0 (#.##EETK+$L4@,* 9 >&PO=V]R:W-H965TSG32CQ$2=M*]@)_><>\Z-?>W!GK*?? ,@T$,>%9*TV#^ _#Z7P&>M/Q MW7,0!N#K9'X[F8)@,AL_3.>3Z3,?>W@,GT;SR<-T!LX"Q*(DI5_ !7B>!>#L MYR]]G7$/A1U]67ES77H#3WAC@7NE-\BV* MP4.!2"36.@51'@/^K< T2L%O!&\+"OX<+2@CO S\ID#;\Y2?3-7Y534&78&%'8 -39>39;>A#^>#\=G((^5;#9P51 MU2RT JC= ZH)Z @GZ-@G<'%A;_N&:_;U%P6A3DVHTTKH&%,&\.HT MG:WJGZ"S(YR@(YRPQ'"VZ(30,SQ73:=,:T^FVTEG5CWQ]#OBQ(96-,;3ChVE;M74EJ4\.TCX4"!9!G'LJ$"B#H]QRC MIZ:C5]/1.Z>#;1 !9TF^Q!GZHK>%VPKTB3SK"""?H""?L-9BU3-]1T^K5M'JM MM$XDG^ LQ92?3%8$9R#>W\5PO8NIF/8.'ETT,TLAI$@M%50CMQ1"7L_OP1.Y MY=4@ M_J.4Y7NVB=RP#3>S[A&*P%W?/8!CUV4[!] CZ5 . (G5EM70$%7 M0&$%=)!NT'8/BO_G5A=\$GY2YX&5]E?#F(DW6DFHETZV0 MGV&Z(Z"@*Z"P MIGVO_[U1>PW>:X4>J&XM>04'P2T)/40\N&_6]CK"'V^<;NQ%"& %S_#6_-=!>+S6.S!W2-0[_<9L/7@? WF/>E_^Y/"WS?.5*EFT&N=*G]>P8Q:, M4]J]'I7Z0"%F&;[E'Y/4%+NPH E-PSM*'GWO#2!#0"T?7RB0A;Z\M6C]0// M2#YK'(U?FU=C4S$>B ;P#E^^)MU'9)WP>V"*5MR4<=GC,T_*!YJRPW A M7R 6F#&&13$B0H!_7V',WCK"0/U,.OP74$L#!!0 (#.##EDRF1 L M800 'H. 9 >&PO=V]R:W-H965TS=IV@LW.4#4)&:V@5;.A[]VDJ,0!@LZ MOX'$\?]W;,X_)\0>[A]9"L CIZR-&=#8\7Y^M(T6;2"#+,LH9<7%0D0FF$N M3NG29&L*.Y$66HZEM4Q,YSDQFA0M-W1T8!L>)KD<$<1VV09IL]C2,EN:.C& M2\,L6.ZX;#'@S5>PASX_?J.BC.SIL1)!CE+2(XH+(;&E7T9VHX4%#V^)[!C M>\=(3N6!D$=YPCPF<2N"\%;A'!*U*T#HU0KL2M$\5N)7 /75(G4K0.35"_MMQ)TBV25OVZ1&@]S/!0LD.4]A8T>5#DMU"+C"2YM.*<4WU3H^\][GD]OI MM^OIO>^AVSM_=O7M^G8Z1Y\\X#A)&9IB2K&TRV?T*[]?>^C3S\'\)A>A)<", MJC"3,HQS)$P+W9"E_,N9ZW\S+OL:,$3LGV CG.%^18 MCM,T'[7\CTU^@5I6(6\WR#VUW(-(R.U"WFJ0^Z=;'Y(`_V_PX8>C'Z2B555NP M5?#:1WA?"6-(5*4X89%(@_Z#\TQOPM 5TL*(!YYO+[2Y ,E_EP?Z(1Y.F&^ M3EB@$Q9]@AVXQZW-*R&8=$XH_6JBL&$O(HV=90RAYDLE_;O**^\ [!5NW>T@#* M<.<:0"?,UPD+=,)"3; # W1J W24!IA QBD\H;]FZ#J/E(5"'3JW4.B$>3IA MODY8H!,6:H(=^*1;^Z2K](DPAWA+8X"2ND"@-7Z63Y$;'? E/_S]D,'[7JU^K^T>]@H;>K5ZW2/_]_IU"OK*%'Q/Q..: MU.I8O-=2D8DOLFY?* NW$GAN3G3"/)TP7RAK#1IHI86Z:(>^V%NU MLC_D"}'(-JE\(T -+@,.U S7Y;&/HI'D5S=TS1M>RK;>^!DST$H+==$.?>&\ M^L+1O9:D)[M!YTTKZ(=7W:I#*$$:*5%NJBE88PU:Z,Z#+8A-#WO.;G)^W= ->R(V58F7]%5_NRMQ@NDQ$B4EA(4)9%UUQE])RMHZ,\X61=K+,_$,Y)5ARN ,= 90=Q?4${?SF1 >KMIM$/4$L#!!0 (#.##EFY$&L*,@, +<-9 >&PO=V]R:W-H965T5B,F1V:,,HL2(#RB!#&8=XQNM14TE;]V>(Y@R_>> MD4@'WGW?LUSIWF #@9P+DT@IL!W$LCU#* 3MU,<]>%[`7IO1 M+6+*6[*!!UU]C9,UBHCZ3B:"R,>1Q EOTK\)_*?; #U<(W\XZ0X&XV#0?1P^ MW"O+.'@.[I\">>\,#.Z'VOS!!X&CF'][LFT).0-&881:LEP:S3P1ST!TE8LE1 M0&8P\#[Y_%79_"F3#S/WMYEW[//$GY9DPIRK$_(MFRW8#[]R^%.43K_%SWX MY^@'Q7#R3\'1?.X)OD>$\9\#8S!#:=_,,/;721:41'8@8IN+XFIVYX0H? L3Q8L%@@75? MI7,TA@V0M13F5KJBH8"$%XKCEBE.F61^F61!260'XM1R<6IG5\Q.BA4P_<CE%WK5&H=> M03%7,_3C0!MM!' (Y"NB8BW8GDUOR4T=6;ZR-[K]KJ5POLOCR5I(>(W_3I MD>8.LT5$.(IA+D-9E89L=RP])J0#05=Z'SRE0NZJ}>-2GJR*0?Y?DZIV U4 M@/RLYOT"4$L#!!0 (#.##EG=;9_I90, %P. 9 >&PO=V]R:W-H M965T9-&W2VH0D?+0#)""NRE0**G1[MF/;@&:B)7%F.Z7[[.=(,N9&S+PU[' >9B,*$+!CP+(XQ>SAFT$=T C);QO' 7,K9"+9C#?HHW9G?;I@:#TJYI,@X%AJ0.1B/A",6#Y]Y[R=7 M(H4D3S&MX+3*%TJX/[XF^Q?ORC>< <3&CT*0S$=F#T# C(&F>1N*.[:U+$ MTU9VHVX_H5=86L9X&=W*^0![=H!3?SY1(6Z$[9S.3V\GIT MAV"TA-'M:GJF+:S MCQS,@1E-Q)8#2@(25."]>OQ%#=Z422HS93]G:FS7$G[{DG-PK'=@6[9;<9{) MZ7"G*IQ_\X{^VOM!,ISRLW$TGWOLLu&JGHWE#0U@@;,+PB%@Q!A.-D2-W\$\ MU77@\XS$#X1Jj=*_UH.JCY<\Q3X9&+(B3%_:K5L=Y7);]),JJ),M00 MV8%,;BF3J]F=(S*-A&892I8@<Q+XF9P%HP MN@:$61(F&PX+PD +#9O)#)%,!8EYI91NDU'2>8U288:(CN0LEU*V:Z]<4K* MLU++XU4U9VEK%O5(>!S:O>Y%IV\^[N5P]'O0 OT.ZN#<#MEN)W:<#]A54U$ M;0&I9?C3KZY),J]),M00V8$,W5*&[G]10+I-2MDDF=8\[<>R[*A&UTG\+!IUDB\B=0 MN5JV0B/=_;Q8'[&PO=V]R:W-H965T+.B+,$" M'ME:Y5M&<)@[),%J:)JC)CA*E5XG+YNQ7H? N1!RE9,80R4P)0\.2$P/7457 M7@L>H_5&9 5JK[/%:S(GXGD[8 "D5BIAE)"41S1%C*RZ2E^_&^FY0V[Q9T0 M_@>95594/J2/8$*$4F@>&R)T,2QYD2/Y%/*:4,3/X_M7]5%> M>:C, G,RI/&W*!2,KN(J*"0KO(O%(SWPWG P2P?ST@A6Z6!=ZF"7#O:E*3FE@Y.S M+V#EI'TL<*_#Z &QS!K4LIN\N7)O !RE6<^:"P9O(_ 3O?GP/O"?'P(T'.&' MZ7R.9L$CFM_W'P,TZ,_'0]2? ^,@?/SP_!3X:31_1<#IY&D^>QY/?T11L^T_C MZ62.,GPBXF= &Q7_N_">P.,[Z)<+.,;1PM M\2(F2%"TI$D"ZTV>?=\W- X)DQ)M2P8^#"S(O@958@A]Q#TS!NSO9:K+*K> MMFP(7&,L1,14D;7/6MP4SQ]1US;)LQZNAE21G6([K MR<9%ZC%5COPV#]*-X)Z0)TX%V*\]MQ0BK8QV6O1GL=\ ZTDN0:TNO9C+Z*]OP2 M&;\8 Z]=%Y*X)IXXJ@#. >#RBM9=0J,)29Z2W3J=&5F=FMFE@@%]J8J/W MQ$Z9'>W?].N8E;WO*FKZ9=0D9C]J$C,):G8.;5WQ IJZM$&."%LG1]5<)A- M=JDHMAA5:74+^B5+P^9 &J0Z7>?U!+ P04 M" S@PY9-?Q9X_H(!9.0 &0 'AL+W=O2NCR'DLX>R^J/^LZ8)OFZ7*SJ\]%=TZQ? MC\?U],XLB_I5N38K^\M-62V+QGZM;L?UNC+%;_-HN1@#(7*\+.:KT<79YMC' MZN*LO&\6\Y7Y6"7U_7)95'^^_8OR\?Q$1\.?)K2WC7M@2'%V,JX-=>F^,S^ M6-EOXSW+,+XTJWI>KI+*W)R/WM#7.1=M@PWBWW/S6!\3MI0OI3E'^V7R]GY MB+1G9!9FVK04A? WS8"9FL6B9['C\=T '8-P&W -\QJP70-V,]\UX ?VX/8-=B$/M{6DE+5C3% MQ5E5/B95B[0L[8=-]C>M;,[FJW:B7#>5_75NVS47UY.?\^SS+WGRX5URG?]T ME;__;E_^[#IZLVOUY^>)\\RTQ3S!?U\^1E\ODZ2Y[}_?G9N+$=M\W'TUTG M;[>=P$ G++DJ5\U=G>2KF9DA[;-P>QUH/[8![Z.&;U&_A2#AO^Y7KQ)&7B1 M@"/G,SF^.R\9;#\%V(:/#4T! MDRR+299'(NL_$-\/$ ^Q7WPR#V9U;VHL_=N6+BB72C*MSL8/AZG% M@"DCE),^,/.!7*7 J=!$(X (4U9FG, 7KAB'ZX(ACLIZR8I;^PR-!SVED$< M]*T4T2"H$S$" ZZY3IV@?1PH9>6*(K F.;,U MJ8I-M3%?K>]I\7%.8U:7F&+193+(\$EEO(-1^(%1PYEU;D6:'X45R:U9V2!8O MDF(U2XJ9%1OSNFG'Z,%@0Z.\B9$]*5-PRL3$QPD**4D=7.;C@%(EI#V=" /!O1KDPVRU4_J! M93Y,.R6Y \M]F-0*Y$#YH:33@>2)1:8V136]VT0^LZ5W4:Y;68"J/>*75F2K91CY_MBC(N]L$_ ":&MEM7>|$"0%*A=/=SU"$ *)80BW$T!@F0,&%=\ M(6=$*9!&6=+X?2^FC=_)K]?F>474Z&"-\QQZIH4E2V+RI,'8NN/1J=Z*?^! MOH0&-??)PQ23+8O*EL=BZP]3I]9I6*Z'W GUY,*DVEZJKFQ%%@)I0 9Y*0(#V MTN<2@+AU D$*S9@&.E G.JU.PV+]&(=^?>$,.B5,>VN$#^32+I.>9$> U+HR M!I2YH2-(1HA@=*A$=JJ=!K7HDSYEU[POBH 1[.HB!,@YL11"NF'[P%87VGA< M;X8A08.29$@==!J9J@ANA0:5]LDU)R9,%I4MC\76'XY.J=.P5/]>ST)]]F&"'RNN60#UR1TTAW"TOUDXP*^BK,&GSH5 M=(+!B&3NAA$" RUL1782@."HI&K(MD$GW2$LW4^Q+N +!-2Z(4'2VHKNK1 ^4!$NM0)O(%:=T(*BY3ZXX,=FR9&QGY++,^[?9.6!XXG*H!]%(0 :WM)43U^LG=AB-ZV)M+]3S)! <%3X=X@S M!)<21JA;C&+5YR* ??*.O7.PNK]%/<2IL(G;H(^:!&)* (M%E$<@Z@__P>,O M3]B'X^T3\T6\(*ET3>$$P5%",'4W!3(,J+6F[N,,.0($8M<&,K"9R3K_P,+^ MX7CWM*/J6Q@"PMTWP' I>#<\,1@P*5TOGF_J=*A73W6*73VU),FE97F16.2 M;UH]9)S"9"<-ZA15D4=ERV.Q]8>E4^1,_D#CQ()R_^1ABLF6167+8[*UAZES M$2SL(D+&*=STE(4J$E$6BRB/0-1/>.==6-B[*&/;PA2G)#X241:+*(J U$]\ MYY]8^;,#4Z8QW/R4I$MUJG5/BI;%I4MC\76 M'X[.J/&P4?M>T\HQ'Z.$2KT'E+,$[+@RH*P.?M> BSG>Q:PWPG5(A81%DLHIS[W4$+P.'#X+RS93QLRT[QQ6&AJ(;B2B+191'M(.H/P,%,!T\8P:,\4<:\ M(S

+>"#*6Z[*N&BN\EJ2H4BO*HJ!$'1?)D*XQ2H&WN@\,;'F>TPWW M:^$0Y@9=/SB2W+!Q'WX@N;@^]I*!NFVS&!Z6JZI7J[M? 87@V7ZM8%K@'J^YPQ^3[1 MC;VYQZ--4$L#!!0 (
#.##EF(>ZH((&PO=V]R:W-H M965TK$F7V.;K]^MI,BJH66BW)!_'&>US[GP)MH{)6#S@&0/!:BU$,O-M1ZS.*=5I#@7375E!:7864A4,S50MJ:X4L,Q!A:"!{Y_0@O'2BR.W-E5Q)% E31?
2J*)CZSWM:N.7+\.T"C:.*+6$&>%]-E9G1K4K&"R@UER51 ML!AZH][Y)+3Q+N [AXW>&1.;R5S*!SNYRH:>,R\$ E*T"LP\UC &(:R0N<;O M1M/;'FG!W?&3^A>7N\EESC2,I?
C!,\R'WIE',EBPEXA"&+(R4W1-EHHV8'KOJ. O7BI?V=S%"976XXG&_N+B>W9#2;3>YF MY"@!9%QH%!"SYY&;^&.X.'#O>?X}34>%9OH&OHP.F%
M>_026(!2D)&QU*&[9,PJCDSPOY!UR%1!Q;@9L#(C-YB#(B.M 35)N$Z%U"L% MY.=HKE&9?};OME;4I_?,3[=N?B*YW2WM86/)_V* E M;/)J6)THW3${:__?F%KR4A,!"P/ZW5-
C*]JVU'J"LG*>,9=H',@-<_,6 F4# MS/Y"2GR:6!O:OM?B?U!+ P04 " S@PY9_>.?]\(" "@!P &0 'AL M+W=OMQPC"!@DRC!0_=O M$!@S1%K&
[QVGU:0TP/WV$_MMY5U[F5$)0\Z^1W.UZEM="\UA0==,W?/R#G9 ^M?,.7<":K+RKK6.*S4\+*6BF<[L%:0I7G]X^[<==@#N.09 ^X\+!D ;P2P*J.U
MLLK6B"H:A8*72)AHS68:U=I4:.TFS!RCBQ$HFC)YB=ZA:3Q"%Z\O0UOIK 9K)[L,-W4&_$R&C^O\ M"GG.6X0=3%K@PY?A,10-W#N$V]IK8Q@WAG'%YSW#-
Z%;.F,@$>\E]JCR"W,$C[H*2)!M9FN&3L5@:L F0(X$GH:Y3K>+S>EO$]AI!';.$EA2H==0;=L4 M=DY28XP#YWCK_QIV(#!H! ;_=#B1XHJV+F1P+UG".A M]E[}
&-79RJ6:2X1@X5&.E>!MBK]Z#*N%Y4!?7&2E[057.EGU 0)D#/+SA7 M3QU3I9M'.?H#4$L#!!0 (#.##EGG]GL;G , , 9 >&P=0=V]R M:W H9655T4=I)V?.W:0&@"GDQF=UX2;,XYU_=<;"ZC/>/?
Q!I HA]E M0<786DNY&=JV6*RA3,4UVP!5=Y:,EZE40[ZRQ89#FE6DLK")XP1VF>,4FHRJ MN3L^&;&M+'(*=QR);5FF_:<4"K8?6]@Z3,SSU5KJ"7LRVJ0KN ?YL+GC:F2W M*EE>
A4YHXC#D%0P$)3AJ-M[6 &!:&%U#*^_YI6&U(3CZ\/ZE=5[BJ7QU3 C!5_YYE3J M;JYXJIG3^7_3D/T<_;<MZ^]6>NX3>C$L@7/(T!QV0+=@ MJF^MX)D5]$$V%)M!7-4>G50^^ ZLR=LW.'
^FLQ]3,'X-<625Q({*8/7E\$[MI_ZK#+PN THE>H153FE.5X@MT09XSDR[9UH+!Y6P?BOL)L3Q(T+\D,T[_KZ/ MPP/L15%XBHL->B[&KNN=XA*#7D@_PAWXH3?.N%?YH1@2[E/.1PL$1_039;E
M^O4B3#[4LO[1>GR'8#?HV-"!0/7#=R."WT8#KS(QU''!1,NQ+Y+S"X$K0O! MBYX'<>3"'!9L1?_C(?I-.@MZ"KP?"#UHO!B_<&T.S\KACTZQ+A@ 2=^LT,.)>H3=W=%1?J)<_KG7@0MAZ$
M9SWX#$(,53^@2* 2;1:&%U4P=3.9_\,%{G__]T?6O&E,M?UD^S,6,D.J2F*TF"Y%!UH.?#>-=;X# 1O== M"KQ#"AZ\0<8_=N*6^,XGXCG>J$_0,#R!LH/[W+\,D?\FL^_P#=#=PJ_;K\
M#4:36&3DD;,5S[GAH/LRWA".^@FK>^!>ERR%B84'78-Z!VOZVR]NX/S>Y_8_M(OO)^ZCS/AIB1^\:'7-1[12"C. QWXE4%F4.!KMIFYG>'#3$04U<75WO4]<_M0QIZT=A^/_;7$^A1SZ?
4ZP)-TDX[[710^T(;CM<*ZMPHJ34IE5QSTR>UX:%' M"CPZNO,=_T3I>9SO1-2G3K_0H!,;_%})#LX4N2/?HX[OGDCO":2!$]TY%Y(< M=MK#0>UQ6>8\9:L<"!X(G-
UH8B3),,}>L,S&3<@UIAHWXMH&IL3YY 'RJ;KGL('%*FD86=,%,24-EKJZN<6?$5!5,ZOI32'3K5 MJWLS_0=02P,$% @_x,.61\HSUL!" B! !D
!X,"]W;W)K&ULO5AA;Z,X$/TK%GVTQZF[+Z*A-,2?!4Y%ST MG864RW/7%=,/%*Q)Q5BX95V]F954D4G6KN2N6%4O2VJC(7>1YQ"V2C#N#7CUV M6PUZY4KF&6>W%1"KHDBJ;Q)+QC9BJPUT*
(]E^55W+M.^X^D9L9Q-I:9(MU&/-1BS/ 9..QW\MJ=/YU(;;[6?V3W7P*IC'1++!1F?^3I7+1=Z@#4C9+5KF\ M*S= L3:@0/ -RUS4OV#38$/E<;H2LBQ:8]4O,MX\DZ=6B"T#Q6,W0*T!,@WP
M*P9^:.^ ?ZP&W-!0AK[2N-K'7PHT3F0QZ5,D!E48K-MVHU:^ME5X9UXDS>6,D.J2F*TF"Y%!UH.?#>-=;X# 1O== M"KQ#"AZ\0<8 =N*6^,XGXCG>J$_0,#R!LH/[W+\,D?\FL^ P#=#=PJ_;A)K
M#4:36&3DD;,5S[GAH/LRWA".^@FK>^!>ERR%B84'78-Z!VOZVR]NX/S>Y_8_M(OO)^ZCS/AIB1^\:'7-1[12"C. QWXE4%F4.!KMIFYG>'#3$04U<75WO4]<- M0QIZT=A^/_;7$^A1SZ?
4ZP)-TDX[[710^T(;CM<*ZMPHJ34IE5QSTR>UX:%' M"CPZNO,=_T3I>9SO1-2G3K_0H!,;_%})#LX4N2/?HX[OGDCO":2!$]TY%Y(< M=MK#0>UQ6>8\9:L<"!X(G-
UH8B3),,}>L,S&3<@UIAHWXMH&IL3YY 'RJ;KGL('%*FD86=,%,24-EKJZN<6?$5!5 ,ZOI32'3K5 MJWLS_0=02P,$% @ ,x,.61\HSUL!" B! !D
!X,"]W;W)K&ULO5AA;Z,X$/TK%GVTQZF[+Z*A-,2?!4Y%ST MG864RW/7%=,/%*Q)Q5BX95V]F954D4G6KN2N6%4O2VJC(7>1YQ"V2C#N#7CUV M6PUZY4KF&6>W%1"KHDBJ;Q)+QC9BJPUT*
(]E^55W+M.^X^D9L9Q-I:9(MU&/-1BS/ 9..QW\MJ=/YU(;;[6?V3W7P*IC'1++!1F?^3I7+1=Z@#4C9+5KF\ M*S= L3:@0/ -RUS4OV#38$/E<;H2LBQ:8]4O,MX\DZ=6B"T#Q6,W0*T!,@WP
M*P9^:.^ ?ZP&W-!0AK[2N-K'7PHT3F0QZ5,D!E48K-MVHU:^ME5X9UXDS>6,D.J2F*TF"Y%!UH.?#>-=;X# 1O== M"KQ#"AZ\0<8_=N*6^,XGXCG>J$_0,#R!LH/[W+\,D?\FL^_P#=#=PJ_;A)K
M#4:36&3DD;,5S[GAH/LRWA".^@FK>^!>ERR%B84'78-Z!VOZVR]NX/S>Y_8_M(OO)^ZCS/AIB1^\:'7-1[12"C. QWXE4%F4.!KMIFYG>'#3$04U<75WO4]<- M0QIZT=A^/_;7$^A1SZ?
4ZP)-TDX[[710^T(;CM<*ZMPHJ34IE5QSTR>UX:%' M"CPZNO,=_T3I>9SO1-2G3K_0H!,;_%})#LX4N2/?HX[OGDCO":2!$]TY%Y(< M=MK#0>UQ6>8\9:L<"!X(G-
UH8B3),,}>L,S&3<@UIAHWXMH&IL3YY 'RJ;KGL('%*FD86=,%,24-EKJZN<6?$5!5,ZOI32'3K5 MJWLS_0=02P,$% @_x,.61\HSUL!" B! !D
!X,"]W;W)K&ULO5AA;Z,X$/TK%GVTQZF[+Z*A-,2?!4Y%ST MG864RW/7%=,/%*Q)Q5BX95V]F954D4G6KN2N6%4O2VJC(7>1YQ"V2C#N#7CUV M6PUZY4KF&6>W%1"KHDBJ;Q)+QC9BJPUT*
(]E^55W+M.^X^D9L9Q-I:9(MU&/-1BS/ 9..QW\MJ=/YU(;;[6?V3W7P*IC'1++!1F?^3I7+1=Z@#4C9+5KF\ M*S= L3:@0/ -RUS4OV#38$/E<;H2LBQ:8]4O,MX\DZ=6B"T#Q6,W0*T!,@WP
M*P9^:.^ ?ZP&W-!0AK[2N-K'7PHT3F0QZ5,D!E48K-MVHU:^ME5X9UXDS>6,D.J2F*TF"Y%!UH.?#>-=;X# 1O==[M"KQ#"AZ\0<8_=N*6^,XGXCG>J$_0,#R!LH/[W+\,D?\FL^_P#=#=PJ_;A)K
M#4:36&3DD;,5S[GAH/LRWA".^@FK>^!>ERR%B84'78-Z!VOZVR]NX/S>Y_8_M(OO)^ZCS/AIB1^\:'7-1[12"C. QWXE4%F4.!KMIFYG>'#3$04U<75WO4]<- M0QIZT=A^/_;7$^A1SZ?
4ZP)-TDX[[710^T(;CM<*ZMPHJ34IE5QSTR>UX:%' M"CPZNO,=_T3I>9SO1-2G3K_0H!,;_%})#LX4N2/?HX[OGDCO":2!$]TY%Y(< M=MK#0>UQ6>8\9:L<"!X(G-
UH8B3),,}>L,S&3<@UIAHWXMH&IL3YY 'RJ;KGL('%*FD86=,%,24-EKJZN<6?$5!5 ,ZOI32'3K5 MJWLS_0=02P,$% @ ,x,.61\HSUL!" B! !D
!X,"]W;W)K&ULO5AA;Z,X$/TK%GVTQZF[+Z*A-,2?!4Y%ST MG864RW/7%=,/%*Q)Q5BX95V]F954D4G6KN2N6%4O2VJC(7>1YQ"V2C#N#7CUV M6PUZY4KF&6>W%1"KHDBJ;Q)+QC9BJPUT*
(]E^55W+M.^X^D9L9Q-I:9(MU&/-1BS/ 9..QW\MJ=/YU(;;[6?V3W7P*IC'1++!1F?^3I7+1=Z@#4C9+5KF\ M*S= L3:@0/ -RUS4OV#38$/E<;H2LBQ:8]4O,MX\DZ=6B"T#Q6,W0*T!,@WP
M*P9^:.^ ?ZP&W-!0AK[2N-K'7PHT3F0QZ5,D!E48K-MVHU:^ME5X9UXDS>6,D.J2F*TF"Y%!UH.?#>-=;X# 1O==[M"KQ#"AZ\0<8_=N*6^,XGXCG>J$_0,#R!LH/[W+\,D?\FL^_P#=#=PJ_;A)K
M#4:36&3DD;,5S[GAH/LRWA".^@FK>^!>ERR%B84'78-Z!VOZVR]NX/S>Y_8_M(OO)^ZCS/AIB1^\:'7-1[12"C. QWXE4%F4.!KMIFYG>'#3$04U<75WO4]<- M0QIZT=A^/_;7$^A1SZ?
4ZP)-TDX[[710^T(;CM<*ZMPHJ34IE5QSTR>UX:%' M"CPZNO,=_T3I>9SO1-2G3K_0H!,;_%})#LX4N2/?HX[OGDCO":2!$]TY%Y(< M=MK#0>UQ6>8\9:L<"!X(G-
UH8B3),,}>L,S&3<@UIAHWXMH&IL3YY 'RJ;KGL('%*FD86=,%,24-EKJZN<6?$5!5,ZOI32'3K5 MJWLS_0=02P,$% @_

V^$A5SD_],R MG!\WV* =]TX_WN:WR51^."O/+W*9WD7>)_,[V5:0QO\9/[45I=;N6I0DYFRPX=8.-I[T>CUU!W/W M7S7H[,W*VW]5?](?6>JK_/U7F3W+WL6"EI=9^TL6DF]&1&(QB0D(4W;]X?.N M/]3N^1^KXX]QF]7[M^XD^>-&&FUMM=X,:S12-]JEMK^N>S")N23FD9A/8@&) MA206D5A,8@+"E!(:OOI6GK[MG;ZVQKU1>039.7Z0O7K?@1EM%44N5'#]6Q%"2Q^12Q^3F(PI5#&SX4RUA^K MBBS]=NK!:MQRL.KUS)V*T7;8M6)(S"4QC\1\$@M(+"2QB,1B$A,0IM3@Y+D& M)]H:#,MA4;(LZV]U93Q4ER>617[HL#79\AL?6./)T-RM0FV77:N0Q%P2\TC, M){& Q$(2BT@L)C$!84H5FWKFZF%/6X=^MLKS\E"XFDHYRXU,3F5Z+V>'2K'6 MMC]K,GL]:],]W=J4=]OUV)$-1?5/%3S42U M1#5(E2+44U0FE]56D5 MBJHH5TM#_C65Y5=71T=VM;=]C!Q9MFU;NY^JZ#ON7):DYJ*:AVH^J@6H%]): MA&HQJ@E*4\O2:LK2TI;EE^5,9@]96J3+:^-7ZTS*A5P6QG]^E8NO,FN]1*X7 MNWZJCVH.JKFHYJ&:CVH!JH6H%J%:C&J"TM3J;,(M)AIN,=%T"ZHYJ..BFH=J M/JH%J!:B6H1J,.H)2E,KMPFZF*O)UWAILT4.=BQ:.M]":BVH> MJOFH%J!:..ZG96Q[,.K9ZD I0GN-44U0FEJ.3QMTR+7+C97$CC2H8,_7>U7]'OE2_6/_(M?/?S*T,FTYL7]4R3 /UB7UYAK]SPS6?VVJ;Z;,J9[R^PHLI=MD^6B\5.7U M.]/(R=`VT:Q,F[OLNE-DLO#^(ND,))]T^C:9:H_7-.J7_13[\W8-FYEMFGW MRGBX2:N;9'YE/,HD*^EE>B^S/,D> MGU9CE:77Z3*9;VW,I) OMM^SSS)+RS^ZOQA_UI_2;ZW>A^>6@\FFEZW?/RVQ4:UENEC(65INH?GCT[Y1'>'7W2V2 M1^.K?:YE9IM=Z-$HTH5\<;$/]= T3Y?&U=U_J;U$$W^K7)1 MS4,U']4"5 M1+4*U&-4$I:D'\B:S9^1#>_^ZJSZWJDKGZ=ZIU;SM%J^/M:-< M]C%'P_W3IDM]CYU/F='<'IJYJ.:C6H!J(.I%J!:CFJ TM1Z,)^I3_!]>KH, M>Y6M%NIYTZ'K/ON1,K/7Z]O69.]Z+!KJOS47U3Q4\U$M0+40U2)4BU%-4)I: MF$U@T-0G!C\EC]65CGQ]&\?=]E6@N356(N,=UVBFH-J+]IYJ.:C6H!J(.I%]!:C MFJ TM7*;<**E#R?^P+P#>KES%:.9QEK;_HS+ZO?[.R?J;LO+)F-[9[3MM;QJ M.!B/=^YR,GF5:9=C]YV[G-'U#%$M0K48U02EJ772I 4M?5KPQV8#T..=2P4- M#M;.4"F5W3K9?XVY.Q= RVM&NR72PMB[]8'F\5 M0K48U02EJ?71Y/$L,6JH M0ZI'#W6N!32*5VO\B0NVJN':CZJ!:@6HEJ$:C&J"4I3R[$)V5GZD%V7&3ST M5.>"1&-VJ.-RBH=J/JH%J!:B6E1RHEF ^O>50C47U3Q4\U$M0+40U2)4BU%-4)I:U4WGK)QG;%.QJ<[2]KF[*:GV2T$<] MT[5D^RUSE,7=L^*@W;JHYJ&:CVH!JH6H%J%:C&J"TM1J,/([?7U^YY/,IN79 M;W(MUSF$Y?/85KU1=SEKN4MU,_*M[J%<75W)K#S1;JUC-.93:]64;$4S!^]N M"L!!.W51S4,U']4"5 M1+4*U&-4$I:E5W*2+^OITT>?=N[O_YH&P?G$ZUS2: M1T(U%]4\5/1+4"U$ 4B5(M135":6OI,#^ECG]+'/j:?4X?^Z^]DE][*/Z MV&?UL0_K8Y_6QSZNCWU>W]^1L>HW&:N-^/F/UY_99=&NM#DX,LUZ>^D')'OT2= M*PR-0Z&:CVH!JH6H%J%:C&J"TM0*:Y)3??UR-F=PVVW8BD:E.NMHL!7-0*&: MAVH^J@6H%J):A&HQJ@E*4^NSR4#UCSPG<&?VL,]]V(J&J%#-0347U3Q4\U$M M0+40U2)4BU%-4)I:^DV(JC]"AZUD9.42U1Q4'K6B""=4\5/-1+4"U$-4B5(M135":4I^#)L$TT">8 M/F5R>W[O'[PG3]]9UXI%-0?5?%3S4,U'M0#50E2+4"U&-4%I:F$W8:B!20Y* M!VBR"=4<5'-1S4,U']4"5 M1+4*U&-4$I:F5VP2@!J=-KW1\'I@:4F>OM(Q> M^=_-\%3?9>>"1&-)J:.AFH]J -J%]U:A6HQJ@M+4@FQB20/!?$XGWR0[V)\R M25]HF$<5'1S4,U']4"5 M1+4*U&-4$I:FUV(2@!J=-KW1\'I@:4F>OM(Q> M^=_-\%3?9>>"1&-)J:.AFH]J -J%]U:A6HQJ@M+4@FQB20/!?$XGWR0[V)\R M25]HF$<5'1S4,U']4"5 M1+4*U&-4$I:GUV(2-!OJP43-F[7ZMW,5LR9S(`M):HYJ.:BFH=J/JH%J!:B6H1J,.H)2E-+NTDY#6QTU(H&FU#-0347U3Q4\U$M0+40U2)4BU%-4)I:N4W^::#//W48M;8]JOFH%J!:B&H1 MJL6H)BA-+<@FE3303^UT-LPV)_2Z5 =HADC5'-1S4,U']4"5 M1+4*U&-4$ MI:EUV&2,!OJ,41T,,JLG^%()+"N'K<>?YZ0W.Y_8HK,SH9J+:AZJ^:@6H%](M:A&JQ:@F*$VMWR;!-$!G9QJ@H254ZP/@,_U=N#1;'JM;4DAVFF$:C&J M"4I32{()$]GZ,-.2>FK[2LF[9.'ZL'.58DFC>SJQ),UL(=C:[1[#$1#1:CF MHUIPZEL2HMU&J!:WK80UZ??,G.?&"JI;M9J:*)!]/ K45DVKNR(ODN7LP)UE M>K5S2:&)GUI31RL3.[1?4FB8!]5\5 M.?4M"M-L(U>*VE;"\6J_I/Z."([= M1'!L_41#71Z7]*O8)SV$;?:)Z>93F?74)?(O MF4W3O#72JB<[ER\:UT$U%]4\5/-1+4"UT&Z9'ZIU@J@([3=& 4%I:FDV41S[MR&1"AT^'RZ%JZ],36ZL5C>B@FH-J+JIYJ.:C6H!J(.I%]!:CFJ TI:*'341G MV"./DX=H.@?5'%1S4(;Z#,_WG";KR<[E MBV9Y4,U%-0_5?%0+4"T<[@>(VN])BM!^8U03E*.69I/Z&?9[@IK^0V,]UKDH MT=_/JKFH]Y&:CVH!JH6H%J%:C&J"TM3*;;)!0_3Y9T,T&(1#]JYJ..AFH]J -J%]U:A6HQJ@M+4@+RFUR2$-]#NF[SH;1$!*J.:CFHIJ'-CZJ!JL->O9X;/5WYT/0=]FYUM'@:M$JIYJ.:C6M"RO4QS.-+'[N[>,H-U&J!:CFJ TM=::.N-+PR#/0.D0'-VJTM?5Z M;ZS1:+74T!.2JKFHYJ&:CVH!JH6H%J%:C&J"TM1Z,$) (0_T40%Z29L9],K\[M>,,=7#2BA1=,.6)/!WC$/S12AFHMJ'JKYJ!:@6HAJ$:K%]"8H32W$)E,T/&D. MH(\G?B*+IHE0S4$U%]4\5/-1+4"U$ 4B5(M135":6KA XFB(3OXS1)-%J..@ MFHMJ'JKYJ!:@6HAJ$:K%]"8H3:G<49,L&NDG_^DR%JVI8V-1?8]=ZQ'57%3S M4,U'M0#50E2+4"U&-4%I.CTV>:&1/B]2T"Q:.]MCT7(<:HU,<[<.T>/JKFH MYJ&:CVH!JH6H%J%:C&J"TM0Z;,)!HY/"02U#T;(N?UU/%[1Y8DJXO+TK7AEN M?073^+0^E.K&K?J>NY[]HIJ#:BZJ>:CFHUJ :B&J1:@6HY]@-+7*FR31*$T2 MC=D$:HYJ.:BFH=J/JH%J!:B6H1J,.H)2E,KMTD2C?1)(J>>I-;(DJ(UIE"W MGRB#U;&]>XZ,QH%0S44U#]5\5 M0+42U"-5B5!.4IM9@DQD:'9D"J>,Y\N,4 M^-^K>5*D\[1XU)\EHW,FH9J#:BZJ>:CFHUJ :B&J1:@6HY]@-+7.F[S2:(B> M):/3*ZK.@VHNJGFHYJ@:+HAJD8VH).J1#2UV# M+2 U+3L7)9I70C4/U7Q4"U-M+14(U6)4$Y2F%635QKI9TCJ.G+]!92-)2],W\LCJGX BX:<4,U!-1<75/%3S42U M1#5(E2+44U0FE+NXR;D M-$:G3QJCTR>AFH-J+JIYJ.:C6H!J(.I%]!:CFJ TM7*;.-18'XY M,9=795>]-U4)$NO;YZ_*5:WY:#WS/BZ*HK58OWEC4QF,JM>4/[^:K4JGKZI M.GA89=_6JW/Q_U!+ P04 "S@PY9@K0QO-@" A"0 &0 'AL+W=O MBER MPKM&*L2L8YH\3J'_)+.@,@G$\H*+.2434T^8X 3#2IRT[:LMEG@C!B!K]>& M+/#I7.09@2%#?%X4F+WV(:?+KM$R5@N/N/305:L$,_!F>P@C$TVS(Y,RL69*L M ,(S2A"#2=?HM3J1^)UP-<,EGQMC)23,.7:/C*;= U+;0ARB(5BP//O 0/(MTJ,!R!T5&RG_\4N5A#=#:![K@+T-333.)$,+KI M/487_=XH"M'@X6X8W8]Z7VX?[M%9")G.4?WF#&LJGF.+M#3*$1G,\]4TAM MQ6#&E4Z_U+'WZ#CHCA*17R+'> M(]NRW8,]#(Z'.TUV_D\]^F?UC60X]2EP-)^S[Q2DF,%%7[YP"1KB5WD/"-23 M92=3T./OO3$73+[4/YHJ7W*[S=SJHNO%8ZA:B;C _@!&\>]-]6Q^;TGY* MLO"49-&)R#8Y-8%<@^Q5P4:ZP+%M)!=@=F_]T<*+&D-364K&MF94[6(17'G> MM6\NUM.]&V2WKYSV9E38$"7#O,VH.#?JVG%:3AVUX=RKG7L'G3\1!C&=DNS7 MMO68+7 MJW4_[^DVMK7>;W4&K8;U4/;_LEW_H2_NXPFV:$HQPF4LJZO)+&6-F0RXF@ M,]UQQE3(_J6'J?R& .8"Y/,)I6(U40+U5U'P&U!+ P04 " S@PY9G2M^ M88H& !=-@ &0 'AL+W=O:QI=;$B Z56T)2'? MLXKB #_^&]\UNHT)7F9%@:^9NM{1 NR%K>$@V_88#P=1PGPO)(\QHDD0X/CU MEOC1_J9EM+YO>/+6&Y9NT(:#+5Z3&6$OV\>8KVF%RM(+2$B]*$0Q6=VT1L:U M:]EI0=;B3X_LZ=$R2D]E'D5?TI7[Y4U+3X^(=^&3!4@G,_^S(F/A^JL2/XVLN MVBKZ3 N/E[^KN]G)\Y.98TK&D?_)6[+-3:O7ODNRPHG/GJ+]'33 M[#?:YVWU%EHDE$5!7LR(/(#"PU_\+32BJ,"PSA28>8%Y6M ^4V#E!5;3@G9> MT&Ÿ:8. <%=M."3E[0R;P_F)4Y/<$,#P=QM$=QVIJKI0M97%DU-]@+TT_6C,5\ MK\?KV' VOG,F+Q\<-+L,/3DS-'71>/KP,/V(9L_3\1]H]'&"1B_/=].G^[^< MR7&KT>/]\^A#WNSG"6'8\^DOZ%=$-S@F=* Q? GAI)]HB/Y3QX5#,_X/B/;HMP2RS4>29&+6>1B M9GK6.,UD3LG7A(0,.,OT]^Y!KU\NEX],UW>(%N6GQ 8B2 M>$=:PY]^-#KZ;W5.0XHYD&(ND)B0B55D8LG4A^,H/^A@:&/1XLL[,L^YFB4 ML$T4>_^095TJ4D'55"#%G(.8G8FEEY_=T-8//P-M=^QX@X."F^W"S;,4S4=^ M"2%Q3)8'0R\8*=52-1)2S&E7-+HRT&W\LT3VE2,V#4A%5!R'% M'+MJ3,>R3,-[ZF!.0[UM=WM6O8&=PL!.Y*%52=1%2S.DT M=,&FIH)M*>51V'%'.!Q 3'#;T$'(UMXQ+Z M%]T2SN8$/9$=B2E!LZWOR<5^J7Q)0-0=4S852$U,[PE(#=O3*]:"2@51S M0-5<*#4QF1),#2ECO6$,N[V@^FH3Q04:7.URP.I]JO"Z4FIE4BJR%G5C7* MDHLI6UY%QWHT%_J=4#[=:'41,+5#846/DE7)+8?^5^H^DV?5! $;LB4AQ=GCG$4FIA-2=V&%""EN#'E=[N#^F9A'+* $5Q4#4'5,V%4A/#*G'C\IO?4:MB'OO\'0YLE M0YO-G_M>@G#RYE+++?-01=[SY0#$<5,T!57.AU,1D2E8WY:S^%LB0*YZ# M#%"@$S]6:0 8HK$.IB6F5L&[*'YXK0@8HJ9O5Q _#G(.4PJ'4Q/<=2PJWFE.X M!#+D*LJO.589NF=T.\;[_19HKRZ4FNAT2=*6G*!5&$,NI6QWE9_K[0:E9R@U MT>Z2GBT%>GX#8LCEE2.H8K5I6T:O,YYF (K54&IB!D=O4RM@-2!BR+M5SJ:* MX/V^3W0.M-9M.4*%)$2<@.+_876XMY4++?9=*'3[5;[VK':M7MLOB>;GJ.571PF7CW@>.WQ MX<(G*]Z=?M7E+L:\N4R'%19ML[DW\XBQ*,@6-P!S%],&?AJBMCWE,2#8D;9 M\#]02P,$% @ ,X,.61<<"_7O! 2< !D !X,"]W,W)K&ULK9IK<^(V% (,_BH9V.NW,%E^XI\!,$M^VTV32I=G]T.D' M 8?@6=MB)1FRG?[X2K9C<&(<,W/X8"RC]SF2]2)+LJ8'QK^*+8 DSW&4B%EG M*^7NRC#$:@LQ%5VV@T3]LF$\IE(E^9,A=ASH.A/%D6&,YM" (.9ATYM/LV@.? M3UDJHS"!!TY$&L>4?[^!B!UF:OSN$H9)64= MQI"(D"6$PV,6N;.N FNH!5F.SR$OY"][+*]\HLJ8!,%GT)UW{[ZXP[9 T,FD,RSL M4%1HH'DK%HGL2 YYWD&_0U:ID"PNQ*H$<9CDW_2YN!$G NNBZ9/,$)E:.6&8:.\N)%>_ADHGYXO'FX7[YZ-[_Q=Q/ZOC@OSL@*1A M),@]Y9QJ9_U"?B4_$H.(+>4@IH94<;7:6!4QO#R&?2;&A-RQ1&X%<9,UK*MZ M0Y6W++3]4N@;NQ%XG3YUB3G^0&S3[M>4Y[99_GL:=8G=.RMWVLCMLW*WA=RR MSLJ]]^1)E_3,LW*_S:T[7_B@6;Z_71F]U]"2O=)^O8S7.\=+EP*^I9!(XN[U M\>_5 [R44(L_JDIWDV.Z]?C=$=_)79T!,.ZLD%\#UTYC_]8 W W^IL@@ES+A/F8L)5K%>O[1>OXD^OV5QK!Z>JH=??U0]&V$IG+'>/COZVXJ M-U\C\%+S8<(<3)B+"-?RV"'#Z8'4?CXP\\ 4V)\:"S-JT")JQ32#TC2#"TRS MHYSL:91"G5D:09>:!1/F8,)<3)B7PT8GS69V3=-ZY13,D,%[(2LV&98V&3;. MY#Z-E\)V[ST*VJ20711PE6M5QIIEWH%$^?@PEQ,F#=\\Q?O}:SQY)57,$,& M2+"*I4:EI4.-EGH[4KH#;;+:45(CZE(_8<(<3)B+"?,P83XF+$""56PW+FTW MQAV@CS&CMAPES,&$N)LS#A/F8L)5K'>I+3>!'N W@B\U'R8, <3YF+"/$R8 M/WGS4![5CO8#I*@58UGF<=+Q!K&-Y,N]1QJS2EH[XR77=2@'BK-,U>% "MH MU2\GBZ16(^!+&V7+HC5P0=3C,)3?2<(D$ Y[=0ERQ&QBT)9:Z)&_,4FPJ0Y M[U0]JQ/1"\%,SV>6(\ ,&R*8UE$IJLBX1MUO55](7C4D^*BW HE4}:A\] M:J/..0O<:5]MC0?6>%C]Z]TVA[W8;9(@T%Y7FH=)\5%] 1:N:Z[A,,S4NQ9Z? M?9+ R)XJ.QV3,[H%T;OS$R,XUS<$Z*NX*/27%2:ATKS46D!%]WJS>,ZOM7' MG:)J.OXJ#0'E>:BTCQ4FH]*" (!H50\>7PM8[=\+D%"(E"ZC^J^G_C!%AG(S%X!KX*1,T!4-?_ MK9J5\5I3M,OGMLSGH=,"1Z4%6+3<%,;)?IL8^%.V.T]Q0%4L3F6^]*:^6 [NN MLUU-QC% [OCGLCO*G,!$D@HV2FMV1NLT\WV^5)R3;9;MWEDQ*%F>G6Z!J{JHS MJ-\W3,U#BX0.4.YZF_V4$L#!!0 (#.##EGP[G) 50, ,H4 - M>&POVS?$+>#4JTXO9U3JKQE MQD4Y].=*%>^#H)S:.4,*5EY0H9$TEQE1NBMG05E(2I(22!D/NNUV%&2$"7\T M$(OL.E.E\T70@W]7AWR[.U3,O0[T87O6,EQGM'A2'W_V]OLB5U=O/'L_>7=R MTKX_O]J-GQG@W^(K1^@'Y-MJUWS6FB^V$ELI(0.0NZUW>OP^^Z8P:,X!/(]HWJT{(G$FRZG0O_0W! MW'2222X3*NLT'7\=&@TX3<&.9+,YW%5>]`JE6>ZD3 RP4Q'M:.JJ%EIY3S M6WB\OZ5,VLNTL:=F1T7=U(:JII6Q'=!OJEGMINS%BW20@C[WDZN-"3T>8/E0* MO9$T94O37Z:U 4R]@ZN3HN'K#YS-1$;MY)^=<#0@:YXWSR5[U-F@5*8Z0*7O M/5"IV+09^2%) <4>7:EU.RQ3WW#U"S_]VG6=44$EXT[2N_4->Y1<[#GNO9=E\ MJ^P:=GJLWMF';O+R&$Q&AV\RC_?8W5R.G23_6,P>0S;W7NU;_:))H/J)-0X M,FT=MNJH!X?:H?\5CL]\D]2,+!A73%2].4L2*IZ5&,({%W A@6!|, <.Q+"S/_S2?/CH?BV'>^DZDCW+Z*,>R7,C8 M?+_\XS@,HPA;T?'8Z6"_K5L4P8];#,&#"P/9/J[M<9W&Z^0_76 M[>F^"L%FBE8&"[@-4.Y'?G@9IR<\(0=A7SACW! M.!+'& *UZ*1[*$)6)X*/>W^PIR0,X]B-.9V$(88 D\CCF .P .&A*%Y#^Z\ MCX+U>RK8_/=R] =02P,$% @ ,X,.69>*NQS $P(L !?3T\$MP>.4#M.*2VBZD8_1!2:5K5N %(MB6/.(7- >=I3W;+T]!,X"O.DQQ0FE(2S,.\,W2?S+W M\PPU1>5*(Y5;&GC3Y?YVX$G1H2)8%II%R=.B'.5_'R0' "S/@ M#P 'AL+W=OX%@_+.];]/H4SB?76?)/4A MFTH7%]KT$*?YY/.GXWMMRRE\4-3)KDZ+7%QL+ERGR8_J]?GF(7M*J_0VS=+Z MW\M)^WN63-@AS=-#^C/97TXN]RZ+WY<%67ZL\CK...[LLBRR\FL>^(Z*>MT M=W:9 Y!A?%NU5>XK-H@%R.5$NQ!O>)>65=V^HCW_6# ^)>+%W:/'NEBE69V4 M5EPGZ[)X?$CS;\W,B$\Q!1^CCT+.*.%)#(+7WA0 Y!R!G_-^'L':\)R_C=#Q/69X%MNZAL?%?.W M=E"$ %)'(':5:2,<+[<#9,!X:H;VQO9!M Y1+GRTV8%P@C M:1LOAIN^%CA?9 MUG/P!!N'.?P"2^(7M'B!?6T+-(B#.H58*][/.1 !8]. V8B1QZ^,H >'N61& M+!.NK]M!YG@K/]BR"'"A']R^H-8^FY8+X-@%!"(+2'1;BK5K.N; +)Z>)- PFP@$=N@6>LZ8,LR:FJO5R^L;< LSUL94X1, MK-@>+;FXK5XB'+%^A5R85&1JJ0R5V8.4F%-D;J<+ MU]N#C)A,9&*WO%'A#@U$3#$RL6*&*]VA:"J89!1BR: E;R_[*)AR%'+EP))W M, (J8:A1BU0S7OH.8F&H48M4A,.4HA KY;0L'@3$W*(0 MN^6T/AX$Q+2B$&L%+93[208SBT)LEJX,'8P>9A*%V"1H/=K?!\1,HE*7*P/U MZ% L5G5703G5@Q,)HBE?M-F2 R M>M>E8P,Q2C$HNFA[E:"3[F,+9NNP 7(8:8F&Y4ZBH&8@II=YMT7?(4=1C$ MQ'2C4C?)HLW&"&X:RK8Z,*I"0U [GNE&%NQRJYA^5&+]P&B^S. 7;@4\X8'I M1R/6SYO]"2NIXS2#F)B-&H!@6@*9&.]#NQUEY[$%;C%J&6TD:T4 / C<(7 M1LMQ(XB)64@;T4(0'9.NM;(T.$Q(&F8AC=A"$!, TJ#\M*H+334 >FF3\%M&&*BA[F(+71R\@(BEF5<0TS,0W4J(%A+E+?MB! ($AHOM<^$!,S$(:M84@YGG/ M"F)B%M*H+?0JRZ&6%3S"AUEH3ET$@6B>]JS$,(68F(7F([?3^C,HA9B8A>;4 M%H(W_;S#!C$Q"\V)+?16]^\YJA 3L]!\1 N]=- *7-T#-QYB8@K21RR$!OK#$!-3D#Z>@H:ZV! 34Y#^GD?1 M>GTN'5.0_FY'T4Z71SJF('W$=IQ8#?N>*>+X4@##ZE?'+*2/:*%V[T(,41X- MM3QTS$(ZL86.VRJHSG7T2RTC"FA@MP5B@+21Q30&69O(VB!"6A!+"\OPKF MH@4FH,58 FK[19PYG$=-TM?>;]D-7&<F)B %M0".M^FA-D38F("6K0"FK8OKCY_MVB=W:9[L/?$O*C%]%V> [,89::XYN=N$>^/W[D^?E_\ M\W]02P,$% @ ,X,.610V !R^ @ =S@ !H !X,"]??]7#>GSK3L/^[3PL/HZ'T[!]]N X_M&V MPV9?C^OAH3O7T^7.MNN/Z_&R['?M>;UY7^]J:Y?+V/;W,YJGQ_N9BY?/<_V? MB=UV^[.I/[O-[V,]C?\8W/[I^O=A7^O8+%[6_:Z.JZ;}.-PN#^WUPSQ<)C>+ MY]=5TS^_FJ:=.\@BR,X?Y!#DY@_R"/+S!P4$A?F#(H+B_$$)06G^H(R@/']0 M05"9/\@L*>-2(&F"M8#6AEP; :\-P38"8AN2;03,:D3;'*AMR+81<-L0;B_@ MMR'=1L!N0[R-@-Z6>EL!O2WUM@)ZV\F/;0&]+?6V GI;ZFT%]+,4VPKH;:FW M%=#;4F\KH+>EWE9 ,TN]K8#>CGH[;=]78">COJ[03T=I/-$@&]'?5V GH[MZNT$]';4VPGH[:BW$]#;46\GH+>CWDY ,T^]O8#>GGI[,T]]?8">GOJ[07T M]J/.,@&]/?7V GI[ZNT%]/;4VPOH[:FW%]#;4V\OH'>@WD% [T"]@X#>@7H' M ,T#]0X">@? J'03'T#,.*P7T#M0["_@=]*'<0T#M0[R"@=Z#>04#O2+VC@-Z1 M>DDWE% M[T2]DX#>B7HG ;T3]4X">B3FO23T3M0["'>B=]'<2T#M1[R2@=YH<%A30.U'O M%]WHMY)0.]_O;. WIEZ9P&],_7. GIGZIT%],[4.POHG:EW%M [4^\LH'>F MWEE [SPY["V@=Z;>64#O0KV+@-Z%>ADP" ">-@ $P %M#;VYT96YT7U1Y<&5S72YX;6S- MVTUNVS 0AN&K&-H&EB*2HJ@BS];MMLVB%U E.A:L/Y!,ZMR^M)P$:)$;#5R@ M[\:"37*^$0=X=K[Y]C1;OSH, >@WR2Z$^4.6^69GA]JGTVS'N+*=W%"'^-7= M9W/=[.M[FXGK:YTUTQCL&-;A6".YO?EDM_5#'U:?# %GWTWC)G&V]\GJXVGC M,6N3U//<+T:R?$))XAG@D};.S=>MWUH:A3T[% MK\XGAVG#]O297YR_E#D7&'>>N6GV<6+.OC_N923'T^LY%K(N=.=?\34QEK[X M_>QQVJUM_S({7N^/R>V7>? AL>5Q^Q[_.^+7^._L0D#XDI\%Z:.]*$A?920 M/@RDCPK21WY:-80B:DXA-:>8FE 0S2FJYA16&UL4$L! A0#% @ ,X,.62T44BBS!0 HQX !@ M ("!#0@ 'AL+W=O9$# [#P M& @(&\%P >&PO=V]R:W-H965T&UL4$L! M A0#% @ ,X,.6>'QW,O !P WB4 !@ ("!@QL 'AL M+W=OB']F@, M !(, 8 " @;@C !X,"]W,W)K&PO=V]R:W-H965T&UL4$L! A0#% @ ,X,.6=X_M3%[<"P -CD !@ ("!ACT 'AL+W=O&PO=V]R:W-H965T M&UL4$L! A0#% @ ,X,.6;,P*],V!P [A$!D M ("!NV\ 'AL+W=O&PO=V]R M:W-H965T&UL M4$L! A0#% @ ,X,.6?QM13""!@ $ \ !D ("!R(M 'AL+W=O$" MJ@0# !:!@ &0 @(&!AP >&PO=V]R:W-H965T&UL4$L! A0#% @ M,X,.6<8 P J08 !D ("!^Y$ 'AL+W=O&PO=V]R:W-H965T2 %P, &,& 9 " @;VB !X,"]W,W)K&UL4$L! A0#% @ ,X,.67^[.3"" @ @8 !D M ("!"Z8 'AL+W=O&PO=V]R:W-H M965TL !X,"]W,W)K&UL4$L! M A0#% @ ,X,.64&3.D*8!0 B P !D ("!O[, 'AL M+W=O&PO=V]R:W-H965T&UL4$L! A0#% @ ,X,.. M60&PO=V]R:W-H965T&UL4$L! A0#% @ ,X,.60OF>]0L M !D ("!4=0 'AL+W=O&PO=V]R:W-H965T&UL4$L! A0#% @ ,X,.6- ?@#F[/! ! T !D M ("!KO 'AL+W=O&PO=V]R:W-H965T M&UL4$L! A0# M% @ ,X,.65F/9T=%! &@H !D ("!IOX 'AL+W=O M&PO=V]R:W-H965T&UL4$L! A0#% @ ,X,.66?=M4<&G @ Q 4 !D ("!C T! 'AL+W=O&PO=V]R:W-H965T&UL4$L! A0#% @ ,X,.6&PO M=V]R:W-H965T&UL4$L! A0#% @ ,X,.6,G_9Z^^ @]@4 !D ("! MB2 ! 'AL+W=O&PO=V]R:W-H965T&UL4$L! A0#% M @ ,X,.6=ALF$+M P +0D !D ("!+BP! 'AL+W=O&PO=V]R:W-H965T9J!@] ( )X& 9 " @6=! 0!X,"]W,W)K&UL4$L! A0#% @ ,X,.6>42*(_X(0 Y(P" !D M ("!1D0! 'AL+W=O&PO=V]R M:W-H965T&UL M4$L! A0#% @ ,X,.6?F!5X("!@ ^"\ !D ("!LF\! M 'AL+W=O&PO=V]R:W-H965T&UL4$L! A0#% @ M,X,.63*9$"QA! >AH !D ("!J7\! 'AL+W=O&UL4$L! A0#% @ ,X,.6>-GWLZ/! M8!(!D ("!1HL! 'AL+W=O&PO=V]R:W-H965T&UL4$L! A0#% @ ,X,.6:8\1") @ HP4 !D M ("!I9L! 'AL+W=O&PO=V]R:W-H M965T&UL4$L! M A0#% @ ,X,.672LL2Q2 P H !D ("!P:8! 'AL M+W=O&PO=V]R:W-H965T&UL4$L! A0#% @ ,X,. M6<:$A3P1!)!0 !D ("!C.\! 'AL+W=O&PO=V]R:W-H965T&UL4$L! A0#% @ ,X,.67>.+RR! @ R@8 M !D ("!O+H! 'AL+W=O&PO=V]R:W-H965TZH(M&UL4$L! A0#% @ ,X,.6?WCGZO^@ H < !D M ("!2,,! 'AL+W=O&PO=V]R:W-H965T M&UL4$L! A0# M% @ ,X,.60J/%* [P Z@@ !D ("!T,P! 'AL+W=O M&PO=V]R:W-H965T&UL4$L! A0#% @ ,X,.647X MC=0("P QV< !D ("!E]&PO=V]R:W-H965T&UL4$L! A0#% @ ,X,.67OK.[R. P D \ !D M ("!A.D! 'AL+W=O&PO M=V]R:W-H965T&UL4$L! A0#% @ ,X,.6;%QT$)S!0 V"0 !D ("! M*O\! 'AL+W=O&PO=V]R:W-H965T((@!X,"]W,W)K&UL4$L! A0#% M @ ,X,.68*T,;S8 @ (0D !D ("!&UL4$L! A0#% @ ,X,.6?#N6QER0' "S/@ #P M@ '1, (>&PO=V]R:V)O;VLN>&UL4$L! A0#% @ ,X,.610V !R^ @ M=S@ !H (!(C@" 'AL+U]R96QS+W=O XML 110 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 111 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.authRefBaseData table{ font-size: 1em; } /* Report Styles */ .pl a, .pl a:visited { color: black; text-decoration: none; } /* table */ .report { background-color: white; border: 2px solid #acf; clear: both; color: black; font: normal 8pt Helvetica, Arial, san-serif; margin-bottom: 2em; } .report hr { border: 1px solid #acf, } /* Top labels */ .report th { background-color: #acf; color: black; font-weight: bold; text-align: center; } .report th.void { background-color: transparent; color: #000000; font: bold 10pt Helvetica, Arial, san-serif; text-align: left; } .report .pl { text-align: left; vertical-align: top; white-space: normal; width: 200px; white-space: normal; /* word-wrap: break-word; */ } .report td.pl a.a { cursor: pointer; display: block; width: 200px; overflow: hidden; } .report td.pl div.a { width: 200px; } .report td.pl a:hover { background-color: #ffc; } /* Header rows... */ .report tr.rh { background-color: #acf; color: black; font-weight: bold; } /* Calendars... */ .report .rc { background-color: #f0f0f0; } /* Even rows... */ .report .re, .report .reu { background-color: #def, } .report .reu td { border-bottom: 1px solid black; } /* Odd rows... */ .report .ro, .report .rou { background-color: white; } .report .rou td { border-bottom: 1px solid black; } .report .rou table td { 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 113 FilingSummary.xml IDEA: XBRL DOCUMENT 3.24.2.u1 html3534471true930false7 falsefalseR1.htm00000001 - Document - CoverSheethttp://cemtrex.com/role/CoverCoverCover1 falsefalseR2.htm00000002 - Statement - Condensed

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These shares represent capital invested by the firm's shareholders and owners, and may be all or only a portion of the number of shares authorized. Shares issued include shares outstanding and shares held in the treasury." } } }, "auth_ref": ["r115"] }, "us-gaap_CommonStockSharesOutstanding": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommonStockSharesOutstanding", "presentation": ["http://cemtrex.com/role/BalanceSheetsParenthetical", "http://cemtrex.com/role/ScheduleSharesOfCommonStockAndAuthorizedSharesOfCapitalStockDetails"], "lang": { "en-us": { "role": { "label": "Common stock, shares outstanding", "verboseLabel": "Common Stock Outstanding", "documentation": "Number of shares of common stock outstanding. Common stock represent the ownership interest in a corporation." } } }, "auth_ref": ["r22", "r115", "r787", "r806", "r1172", "r1173"] }, "GETX_CommonStockUnderlyingOptionsAndWarrants": { "xbrltype": "sharesItemType", "nsuri": "http://cemtrex.com/20240630", "localname": "CommonStockUnderlyingOptionsAndWarrants", "presentation": ["http://cemtrex.com/role/ScheduleSharesOfCommonStockAndAuthorizedSharesOfCapitalStockDetails"], "lang": { "en-us": { "role": { "label": "Common Stock Underlying Options and Warrants", "documentation": "Common Stock Underlying Options and Warrants" } } }, "auth_ref": [] }, "us-gaap_CommonStockValue": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommonStockValue", "crdr": "credit", "calculation": { "http://cemtrex.com/role/BalanceSheets": { "parentTag": "us-gaap_StockholdersEquity", "weight": 1.0, "order": 2.0 } }, "presentation": ["http://cemtrex.com/role/BalanceSheets"], "lang": { "en-us": { "role": { "label": "Common stock, $0.001 par value, 50,000,000 shares authorized,16,352,270 shares issued and outstanding at June 30, 2024 and 1,045,783 shares issued and outstanding at September 30, 2023", "documentation": "Aggregate par or stated value of issued nonredeemable common stock (or common stock redeemable solely at the option of the issuer). This item includes treasury stock repurchased by the entity. Note: elements for number of nonredeemable common shares, par value and other disclosure concepts are in another section within stockholders' equity." } } }, "auth_ref": ["r115", "r699", "r933"] }, "us-gaap_ComprehensiveIncomeNetOfTax": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ComprehensiveIncomeNetOfTax", "crdr": "credit", "calculation": { "http://cemtrex.com/role/StatementsOfComprehensiveLoss": { "parentTag": null, "weight": null, "order": null, "root": true } }, "presentation": ["http://cemtrex.com/role/StatementsOfComprehensiveLoss"], "lang": { "en-us": { "role": { "totalLabel": "Comprehensive loss attributable to Cemtrex, Inc. stockholders", "label": "Comprehensive Income (Loss), Net of Tax, Attributable to Parent", "documentation": "Amount 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." } } }, "auth_ref": ["r32", "r261", "r263", "r269", "r687", "r714", "r716"] }, "us-gaap_ComprehensiveIncomeNetOfTaxAttributableToNoncontrollingInterest": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ComprehensiveIncomeNetOfTaxAttributableToNoncontrollingInterest", "crdr": "debit", "calculation": { "http://cemtrex.com/role/StatementsOfComprehensiveLoss": { "parentTag": "us-gaap_ComprehensiveIncomeNetOfTax", "weight": -1.0, "order": 2.0 } }, "presentation": ["http://cemtrex.com/role/StatementsOfComprehensiveLoss"], "lang": { "en-us": { "role": { "label": "Comprehensive loss attributable to noncontrolling interest", "documentation": "Amount after tax of increase (decrease) in equity from transactions and other events and circumstances from net income (loss) and other comprehensive income (loss), attributable to noncontrolling interests. Excludes changes in equity resulting from investments by owners and distributions to owners." } } }, "auth_ref": ["r12", "r74", "r77", "r261", "r263", "r268", "r686", "r714", "r715"] }, "us-gaap_ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest", "crdr": "credit", "calculation": { "http://cemtrex.com/role/StatementsOfComprehensiveLoss": { "parentTag": "us-gaap_ComprehensiveIncomeNetOfTax", "weight": 1.0, "order": 1.0 } }, "presentation": ["http://cemtrex.com/role/StatementsOfComprehensiveLoss"], "lang": { "en-us": { "role": { "totalLabel": "Comprehensive loss", "label": "Comprehensive Income (Loss), Net of Tax, Including Portion Attributable to Noncontrolling Interest", "documentation": "Amount after tax of increase (decrease) in equity from transactions and other events and circumstances from net income and other comprehensive income. Excludes changes in equity resulting from investments by owners and distributions to owners." } } }, "auth_ref": ["r77", "r168", "r261", "r263", "r267", "r685", "r714"] }, "CETX_ComputersAndSoftwareMember": { "xbrltype": "domainItemType", "nsuri": "http://cemtrex.com/20240630", "localname": "ComputersAndSoftwareMember", "presentation": ["http://cemtrex.com/role/SummaryOfPropertyAndEquipmentDetails"], "lang": { "en-us": { "role": { "label": "Computers and Software [Member]", "documentation": "Computers and Software [Member]" } } }, "auth_ref": [] }, "CETX_ContractAssetsAndLiabilitiesForApplicableBillingToDate": { "xbrltype": "monetaryItemType", "nsuri": "http://cemtrex.com/20240630", "localname": "ContractAssetsAndLiabilitiesForApplicableBillingToDate", "crdr": "credit", "presentation": ["http://cemtrex.com/role/ScheduleOfContractAssetsAndLiabilitiesDetails"], "lang": { "en-us": { "role": { "label": "Applicable billings to date", "documentation": "Applicable billings to date." } } }, "auth_ref": [] }, "CETX_ContractAssetsAndLiabilitiesTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://cemtrex.com/20240630", "localname": "ContractAssetsAndLiabilitiesTextBlock", "presentation": ["http://cemtrex.com/role/ContractAssetsAndLiabilities"], "lang": { "en-us": { "role": { "label": "CONTRACT ASSETS AND LIABILITIES", "documentation": "Contract Assets and Liabilities [Text Block]" } } }, "auth_ref": [] }, "CETX_ContractAssetsAndLiabilitiesUncompletedEstimatedGrossProfit": { "xbrltype": "monetaryItemType", "nsuri": "http://cemtrex.com/20240630", "localname": "ContractAssetsAndLiabilitiesUncompletedEstimatedGrossProfit", "crdr": "credit", "presentation": ["http://cemtrex.com/role/ScheduleOfContractAssetsAndLiabilitiesDetails"], "lang": { "en-us": { "role": { "label": "Estimated gross profit", "documentation": "Estimated gross profit." } } }, "auth_ref": [] }, "CETX_ContractWithCustomerAssetAndLiability": { "xbrltype": "monetaryItemType", "nsuri": "http://cemtrex.com/20240630", "localname": "ContractWithCustomerAssetAndLiability", "crdr": "debit", "presentation": ["http://cemtrex.com/role/ScheduleOfContractAssetsAndLiabilitiesDetails"], "lang": { "en-us": { "role": { "periodEndLabel": "Net (billings in excess of costs)/earnings in excess of billings, Ending balance", "documentation": "Contract with customer asset and liability.", "label": "ContractWithCustomerAssetAndLiability" } } }, "auth_ref": [] }, "us-gaap_ContractWithCustomerAssetAndLiabilityTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ContractWithCustomerAssetAndLiabilityTableTextBlock", "presentation": ["http://cemtrex.com/role/ContractAssetsAndLiabilitiesTables"], "lang": { "en-us": { "role": { "label": "SCHEDULE OF CONTRACT ASSETS AND LIABILITIES", "documentation": "Tabular disclosure of receivable, contract asset, and contract liability from contract with customer. Includes, but is not limited to, change in contract asset and contract liability." } } }, "auth_ref": ["r1085"] }, "us-gaap_ContractWithCustomerAssetNet": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ContractWithCustomerAssetNet", "crdr": "debit", "presentation": ["http://cemtrex.com/role/SummaryOfContractAssetsAndContactLiabilitiesDetails"], "lang": { "en-us": { "role": { "periodStartLabel": "Contract asset, beginning balance", "periodEndLabel": "Contract asset, net, ending balance", "label": "Contract with Customer, Asset, after Allowance for Credit Loss", "documentation": "Amount, after allowance for credit loss, of right to consideration in exchange for good or service transferred to customer when right is conditioned on something other than passage of time." } } }, "auth_ref": ["r470", "r472", "r483"] }, "us-gaap_ContractWithCustomerAssetNetCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ContractWithCustomerAssetNetCurrent", "crdr": "debit", "calculation": { "http://cemtrex.com/role/BalanceSheets": { "parentTag": "us-gaap_AssetsCurrent", "weight": 1.0, "order": 5.0 } }, "presentation": ["http://cemtrex.com/role/BalanceSheets", "http://cemtrex.com/role/ScheduleOfEffectImplementationOnCondensedConsolidatedBalanceSheetDetails", "http://cemtrex.com/role/ScheduleOfExpectedCreditLossesActivityDetails"], "lang": { "en-us": { "role": { "label": "Contract assets, net", "documentation": "Amount, after allowance for credit loss, of right to consideration in exchange for good or service transferred to customer when right is conditioned on something other than passage of time, classified as current." } } }, "auth_ref": ["r470", "r472", "r483"] }, "us-gaap_ContractWithCustomerLiability": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ContractWithCustomerLiability", "crdr": "credit", "presentation": ["http://cemtrex.com/role/SummaryOfContractAssetsAndContactLiabilitiesDetails"], "lang": { "en-us": { "role": { "negatedPeriodStartLabel": "Contract liability, beginning balance", "negatedPeriodEndLabel": "Contract liability, ending balance", "label": "Contract with Customer, Liability", "documentation": "Amount of obligation to transfer good or service to customer for which consideration has been received or is receivable." } } }, "auth_ref": ["r470", "r471", "r483"] }, "us-gaap_ContractWithCustomerLiabilityCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ContractWithCustomerLiabilityCurrent", "crdr": "credit", "calculation": { "http://cemtrex.com/role/BalanceSheets": { "parentTag": "us-gaap_LiabilitiesCurrent", "weight": 1.0, "order": 8.0 } }, "presentation": ["http://cemtrex.com/role/BalanceSheets"], "lang": { "en-us": { "role": { "label": "Contract liabilities", "documentation": "Amount of obligation to transfer good or service to customer for which consideration has been received or is receivable, classified as current." } } }, "auth_ref": ["r470", "r471", "r483"] }, "us-gaap_ContractWithCustomerLiabilityRevenueRecognized": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ContractWithCustomerLiabilityRevenueRecognized", "crdr": "credit", "presentation": ["http://cemtrex.com/role/ContractAssetsAndLiabilitiesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Revenue recognized", "documentation": "Amount of revenue recognized that was previously included in balance of obligation to transfer good or service to customer for which consideration from customer has been received or is due." } } }, "auth_ref": ["r484"] }, "us-gaap_CorporateMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CorporateMember", "presentation": ["http://cemtrex.com/role/ScheduleOfSegmentInformationDetails"], "lang": { "en-us": { "role": { "label": "Corporate Segment [Member]", "documentation": "Component of an entity that usually provides financial, operational and administrative support and is considered an operating segment. Excludes intersegment elimination and reconciling items." } } }, "auth_ref": ["r1038"] }, "CETX_CorrectionOfAnImmaterialErrorInPreviouslyIssuedFinancialStatementsPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://cemtrex.com/20240630", "localname": "CorrectionOfAnImmaterialErrorInPreviouslyIssuedFinancialStatementsPolicyTextBlock", "presentation": ["http://cemtrex.com/role/InterimStatementPresentationPolicies"], "lang": { "en-us": { "role": { "label": "Correction of an Immaterial Error in Previously Issued Financial Statements" } } }, "auth_ref": [] }, "us-gaap_CostOfRevenue": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CostOfRevenue", "crdr": "debit", "calculation": { "http://cemtrex.com/role/StatementsOfOperations": { "parentTag": "us-gaap_GrossProfit", "weight": -1.0, "order": 2.0 } }, "presentation": ["http://cemtrex.com/role/ScheduleOfSegmentInformationDetails", "http://cemtrex.com/role/StatementsOfOperations"], "lang": { "en-us": { "role": { "label": "Cost of revenues", "documentation": "The aggregate cost of goods produced and sold and services rendered during the reporting period." } } }, "auth_ref": ["r133", "r280", "r361", "r426", "r427", "r428", "r429", "r430", "r431", "r432", "r433", "r434", "r595", "r890", "r1078"] }, "CETX_CostOfRevenueAndGeneralAndAdministrativeExpenseMember": { "xbrltype": "domainItemType", "nsuri": "http://cemtrex.com/20240630", "localname": "CostOfRevenueAndGeneralAndAdministrativeExpenseMember", "presentation": ["http://cemtrex.com/role/PropertyAndEquipmentDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Cost of Revenue and General and Administrative Expense [Member]", "documentation": "Cost of Revenue and General and Administrative Expense [Member]" } } }, "auth_ref": [] }, "us-gaap_CostsAndExpensesRelatedParty": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CostsAndExpensesRelatedParty", "crdr": "debit", "presentation": ["http://cemtrex.com/role/RelatedPartyTransactionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Costs to related party", "documentation": "Costs of sales and operating expenses for the period incurred from transactions with related parties." } } }, "auth_ref": ["r133"] }, "CETX_CostsInExcessOfBillingsOnUncompletedContracts": { "xbrltype": "monetaryItemType", "nsuri": "http://cemtrex.com/20240630", "localname": "CostsInExcessOfBillingsOnUncompletedContracts", "crdr": "credit", "presentation": ["http://cemtrex.com/role/ScheduleOfContractAssetsAndLiabilitiesDetails"], "lang": { "en-us": { "role": { "label": "Costs incurred on uncompleted contracts", "documentation": "Costs in excess of billings on uncompleted contracts." } } }, "auth_ref": [] }, "CETX_CostsIncurredOnUncompletedContractsEstimatedNet": { "xbrltype": "monetaryItemType", "nsuri": "http://cemtrex.com/20240630", "localname": "CostsIncurredOnUncompletedContractsEstimatedNet", "crdr": "credit", "presentation": ["http://cemtrex.com/role/ScheduleOfContractAssetsAndLiabilitiesDetails"], "lang": { "en-us": { "role": { "verboseLabel": "Costs incurred on uncompleted contracts", "documentation": "Costs incurred on uncompleted contracts estimated net.", "label": "CostsIncurredOnUncompletedContractsEstimatedNet" } } }, "auth_ref": [] }, "dei_CountryRegion": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "CountryRegion", "presentation": ["http://cemtrex.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Country Region", "documentation": "Region code of country" } } }, "auth_ref": [] }, "dei_CoverAbstract": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "CoverAbstract", "lang": { "en-us": { "role": { "label": "Cover [Abstract]", "documentation": "Cover page." } } }, "auth_ref": [] }, "us-gaap_CreditFacilityAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CreditFacilityAxis", "presentation": ["http://cemtrex.com/role/ScheduleOfLinesOfCreditAndLiabilitiesDetails", "http://cemtrex.com/role/ScheduleOfLinesOfCreditAndLiabilitiesDetailsParenthetical"], "lang": { "en-us": { "role": { "label": "Credit Facility [Axis]", "documentation": "Information by type of credit facility. Credit facilities provide capital to borrowers without the need to structure a loan for each borrowing." } } }, "auth_ref": ["r425", "r1076"] }, "us-gaap_CreditFacilityDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CreditFacilityDomain", "presentation": ["http://cemtrex.com/role/ScheduleOfLinesOfCreditAndLiabilitiesDetails", "http://cemtrex.com/role/ScheduleOfLinesOfCreditAndLiabilitiesDetailsParenthetical"], "lang": { "en-us": { "role": { "documentation": "Type of credit facility. Credit facilities provide capital to borrowers without the need to structure a loan for each borrowing." } } }, "auth_ref": ["r425", "r1076", "r1077"] }, "srt_CumulativeEffectPeriodOfAdoptionAdjustedBalanceMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "CumulativeEffectPeriodOfAdoptionAdjustedBalanceMember", "presentation": ["http://cemtrex.com/role/ScheduleOfEffectImplementationOnCondensedConsolidatedBalanceSheetDetails"], "lang": { "en-us": { "role": { "label": "Cumulative Effect, Period of Adoption, Adjusted Balance [Member]", "documentation": "Represents amount after cumulative-effect adjustment to financial statements in period of adoption of amendment to accounting standards." } } }, "auth_ref": ["r984", "r1000", "r1031", "r1049", "r1052", "r1066", "r1090", "r1091", "r1093", "r1094", "r1096", "r1097", "r1098", "r1114"] }, "srt_CumulativeEffectPeriodOfAdoptionAdjustmentMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "CumulativeEffectPeriodOfAdoptionAdjustmentMember", "presentation": ["http://cemtrex.com/role/ScheduleOfEffectImplementationOnCondensedConsolidatedBalanceSheetDetails"], "lang": { "en-us": { "role": { "label": "Cumulative Effect, Period of Adoption, Adjustment [Member]", "documentation": "Increase (decrease) to financial statements for cumulative-effect adjustment in

period of adoption of amendment to accounting standards." } } }, "auth_ref": ["r226", "r231", "r287", "r295", "r303", "r366", "r372", "r406", "r514", "r515", "r524", "r526", "r554", "r556", "r557", "r559", "r560", "r561", "r566", "r569", "r571", "r572", "r628"] }, "srt_CumulativeEffectPeriodOfAdoptionAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "CumulativeEffectPeriodOfAdoptionAxis", "presentation": ["http://cemtrex.com/role/ScheduleOfEffectImplementationOnCondensedConsolidatedBalanceSheetDetails"], "lang": { "en-us": { "role": { "label": "Cumulative Effect, Period of Adoption [Axis]", "documentation": "Information by cumulative-effect adjustment to financial statements in period of adoption of amendment to accounting standards." } } }, "auth_ref": ["r226", "r231", "r287", "r295", "r303", "r366", "r372", "r406", "r514", "r515", "r524", "r526", "r554", "r556", "r557", "r559", "r560", "r561", "r566", "r569", "r571", "r572", "r628"] }, 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Deferred revenue is a liability as of the balance sheet date related to a revenue producing activity for which revenue has not yet been recognized. Generally, an entity records deferred revenue when it receives consideration from a customer before achieving certain criteria that must be met for revenue to be recognized in conformity with GAAP." } } }, "auth_ref": [] }, "CETX_DemonstrationEquipmentSuppliedToResellers": { "xbrltype": "monetaryItemType", "nsuri": "http://cemtrex.com/20240630", "localname": "DemonstrationEquipmentSuppliedToResellers", "crdr": "debit", "calculation": { "http://cemtrex.com/role/ScheduleOfOtherAssetsDetails": { "parentTag": "us-gaap_OtherAssets", "weight": 1.0, "order": 4.0 } }, "presentation": ["http://cemtrex.com/role/ScheduleOfOtherAssetsDetails"], "lang": { "en-us": { "role": { "label": "Demonstration equipment supplied to resellers", "documentation": "Demonstration equipment supplied to reseller." } } }, "auth_ref": [] }, "CETX_DepositsFromCustomers": { "xbrltype": "monetaryItemType", "nsuri": "http://cemtrex.com/20240630", "localname": "DepositsFromCustomers", "crdr": "credit", "calculation": { "http://cemtrex.com/role/BalanceSheets": { "parentTag": "us-gaap_LiabilitiesCurrent", "weight": 1.0, "order": 6.0 } }, "presentation": ["http://cemtrex.com/role/BalanceSheets"], "lang": { "en-us": { "role": { "label": "Deposits from customers", "documentation": "Deposits from customers." } } }, "auth_ref": [] }, "us-gaap_DepreciationAndAmortization": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DepreciationAndAmortization", "crdr": "debit", "presentation": ["http://cemtrex.com/role/ScheduleOfSegmentInformationDetails"], "lang": { "en-us": { "role": { "verboseLabel": "Depreciation and amortization", "label": "Depreciation, Depletion and Amortization, Nonproduction", "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": ["r15", "r53"] }, "us-gaap_DepreciationDepletionAndAmortization": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DepreciationDepletionAndAmortization", "crdr": "debit", "calculation": { "http://cemtrex.com/role/StatementsOfCashFlows": { "parentTag": "us-gaap_NetCashProvidedByUsedInOperatingActivitiesContinuingOperations", "weight": 1.0, "order": 2.0 } }, "presentation": ["http://cemtrex.com/role/PropertyAndEquipmentDetailsNarrative", "http://cemtrex.com/role/StatementsOfCashFlows"], "lang": { "en-us": { "role": { "label": "Depreciation and amortization", "verboseLabel": "Depreciation expense", "documentation": "The aggregate expense recognized in the current period that allocates the cost of tangible assets, intangible assets, or depleting assets to periods that benefit from use of the assets." } } }, "auth_ref": ["r15", "r318", "r331", "r348", "r890", "r891"] }, "us-gaap_DisaggregationOfRevenueLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DisaggregationOfRevenueLineItems", "presentation": ["http://cemtrex.com/role/ScheduleOfDisaggregationOfRevenueRecognitionDetails"], "lang": { "en-us": { "role": { "label": "Disaggregation of Revenue [Line Items]", "documentation": "Line items represent financial concepts included in a table. 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The document type is limited to the same value as the supporting SEC submission type, or the word 'Other'." } } }, "auth_ref": [] }, "dei_DocumentsIncorporatedByReferenceTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "DocumentsIncorporatedByReferenceTextBlock", "presentation": ["http://cemtrex.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Documents Incorporated by Reference [Text Block]", "documentation": "Documents incorporated by reference." } } }, "auth_ref": ["r961"] }, "CETX_DuconTechnologiesPvtLtdMember": { "xbrltype": "domainItemType", "nsuri": "http://cemtrex.com/20240630", "localname": "DuconTechnologiesPvtLtdMember", "presentation": ["http://cemtrex.com/role/RelatedPartyTransactionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Ducon Technologies, Pvt Ltd. [Member]", "documentation": "Ducon Technologies, Pvt Ltd. [Member]" } } }, "auth_ref": [] }, "CETX_DuconToCemtrixTechnologyMember": { "xbrltype": "domainItemType", "nsuri": "http://cemtrex.com/20240630", "localname": "DuconToCemtrixTechnologyMember", "presentation": ["http://cemtrex.com/role/RelatedPartyTransactionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Ducon to Cemtrix Technology [Member]", "documentation": "Ducon to Cemtrix Technology [Member]" } } }, "auth_ref": [] }, "us-gaap_EarningsPerShareAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EarningsPerShareAbstract", "lang": { "en-us": { "role": { "label": "Earnings Per Share [Abstract]" } } }, "auth_ref": [] }, "us-gaap_EarningsPerShareBasicAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EarningsPerShareBasicAbstract", "presentation": ["http://cemtrex.com/role/StatementsOfOperations"], "lang": { "en-us": { "role": { "label": "(Loss)/income per share - Basic & Diluted" } } }, "auth_ref": [] }, "us-gaap_EarningsPerShareTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EarningsPerShareTextBlock", "presentation": ["http://cemtrex.com/role/LossPerCommonShare"], "lang": { "en-us": { "role": { "label": "LOSS PER COMMON SHARE", "documentation": "The entire disclosure for earnings per share." } } }, "auth_ref": ["r304", "r314", "r315", "r316"] }, "us-gaap_EffectOfExchangeRateOnCashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsIncludingDisposalGroupAndDiscontinuedOperations": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EffectOfExchangeRateOnCashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsIncludingDisposalGroupAndDiscontinuedOperations", "crdr": "debit", "presentation": ["http://cemtrex.com/role/StatementsOfCashFlows"], "lang": { "en-us": { "role": { "negatedLabel": "Effect of currency translation", "label": "Effect of Exchange Rate on Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Including Disposal Group and Discontinued Operations", "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, including, but not limited to, disposal group and discontinued operations. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates." } } }, "auth_ref": ["r1106"] }, "us-gaap_EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognizedStockOptions": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognizedStockOptions", "crdr": "debit", "presentation": ["http://cemtrex.com/role/Share-basedCompensationDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Unrecognized compensation cost", "documentation": "Amount of cost to be recognized for option under share-based payment arrangement." } } }, "auth_ref": ["r1088"] }, "us-gaap_EmployeeStockOptionMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EmployeeStockOptionMember", "presentation": ["http://cemtrex.com/role/ScheduleOfComputationOfDilutedNetLossPerCommonShareAsAnti-dilutiveEffectDetails"], "lang": { "en-us": { "role": { "label": "Share Based Payment Arrangement, Option [Member]", "documentation": "Share-based payment arrangement granting right, subject to vesting and other restrictions, to purchase or sell certain number of shares at predetermined price for specified period of time." } } }, "auth_ref": [] }, "dei_EntityAddressAddressLine1": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityAddressAddressLine1", "presentation": ["http://cemtrex.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Address, Address Line One", "documentation": "Address Line 1 such as Attn, Building Name, Street Name" } } }, "auth_ref": [] }, "dei_EntityAddressAddressLine2": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityAddressAddressLine2", "presentation": ["http://cemtrex.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Address, Address Line Two", "documentation": "Address Line 2 such as Street or Suite number" } } }, "auth_ref": [] }, "dei_EntityAddressAddressLine3": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityAddressAddressLine3", "presentation": ["http://cemtrex.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Address, Address Line Three", "documentation": "Address Line 3 such as an Office Park" } } }, "auth_ref": [] }, "dei_EntityAddressCityOrTown": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityAddressCityOrTown", "presentation": ["http://cemtrex.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Address, City or Town", "documentation": "Name of the City or Town" } } }, "auth_ref": [] }, "dei_EntityAddressCountry": { "xbrltype": "countryCodeItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityAddressCountry", "presentation": ["http://cemtrex.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Address, Country", "documentation": "ISO 3166-1 alpha-2 country code." } } }, "auth_ref": [] }, "dei_EntityAddressPostalZipCode": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityAddressPostalZipCode", "presentation": ["http://cemtrex.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Address, Postal Zip Code", "documentation": "Code for the postal or zip code" } } }, "auth_ref": [] }, "dei_EntityAddressStateOrProvince": { "xbrltype": "stateOrProvinceItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityAddressStateOrProvince", "presentation": ["http://cemtrex.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Address, State or Province", "documentation": "Name of the state or province." } } }, "auth_ref": [] }, "dei_EntityBankruptcyProceedingsReportingCurrent": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityBankruptcyProceedingsReportingCurrent", "presentation": ["http://cemtrex.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Bankruptcy Proceedings, Reporting Current", "documentation": "For registrants involved in bankruptcy proceedings during the preceding five years, the value Yes indicates that the registrant has filed all documents and reports required to be filed by Section 12, 13 or 15(d) of the Securities Exchange Act of 1934 subsequent to the distribution of securities under a plan confirmed by a court; the value No indicates the registrant has not. Registrants not involved in bankruptcy proceedings during the preceding five years should not report this element." } } }, "auth_ref": ["r964"] }, "dei_EntityCentralIndexKey": { "xbrltype": "centralIndexKeyItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityCentralIndexKey", "presentation": ["http://cemtrex.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Central Index Key", "documentation": "A unique 10-digit SEC-issued value to identify entities that have filed disclosures with the SEC. It is commonly abbreviated as CIK." } } }, "auth_ref": ["r960"] }, "dei_EntityCommonStockSharesOutstanding": { "xbrltype": "sharesItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityCommonStockSharesOutstanding", "presentation": ["http://cemtrex.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Common Stock, Shares Outstanding", "documentation": "Indicate number of shares or other units outstanding of each of registrant's classes of capital or common stock or other ownership interests, if and as stated on cover of related periodic report. Where multiple classes or units exist define each class/interest by adding class of stock items such as Common Class A [Member], Common Class B [Member] or Partnership Interest [Member] onto the Instrument [Domain] of the Entity Listings, Instrument." } } }, "auth_ref": [] }, "dei_EntityCurrentReportingStatus": { "xbrltype": "yesNoItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityCurrentReportingStatus", "presentation": ["http://cemtrex.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Current Reporting Status", "documentation": "Indicate 'Yes' or 'No' whether registrants (1) have filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that registrants were required to file such reports), and (2) have been subject to such filing requirements for the past 90 days. This information should be based on the registrant's current or most recent filing containing the related disclosure." } } }, "auth_ref": [] }, "dei_EntityDomain": { "xbrltype": "domainItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityDomain", "presentation": ["http://cemtrex.com/role/DiscontinuedOperationsDetailsNarrative", "http://cemtrex.com/role/RelatedPartyTransactionsDetailsNarrative", "http://cemtrex.com/role/ScheduleOfLinesOfCreditAndLiabilitiesDetails", "http://cemtrex.com/role/ScheduleOfLinesOfCreditAndLiabilitiesDetailsParenthetical"], "lang": { "en-us": { "role": { "documentation": "All the names of the entities being reported upon in a document. Any legal structure used to conduct activities or to hold assets. Some examples of such structures are corporations, partnerships, limited liability companies, grantor trusts, and other trusts. This item does not include business and geographical segments which are included in the geographical or business segments domains." } } } }, "auth_ref": [] }, "dei_EntityEmergingGrowthCompany": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityEmergingGrowthCompany", "presentation": ["http://cemtrex.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Emerging Growth Company", "documentation": "Indicate if registrant meets the emerging growth company criteria." } } }, "auth_ref": ["r960"] }, "dei_EntityExTransitionPeriod": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityExTransitionPeriod", "presentation": ["http://cemtrex.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Elected Not To Use the Extended Transition Period", "documentation": "Indicate if an emerging growth company has elected not to use the extended transition period for complying with any new or revised financial accounting standards." } } }, "auth_ref": ["r977"] }, "dei_EntityFileNumber": { "xbrltype": "fileNumberItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityFileNumber", "presentation": ["http://cemtrex.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity File Number", "documentation": "Commission file number. The field allows up to 17 characters. The prefix may contain 1-3 digits, the sequence number may contain 1-8 digits, the optional suffix may contain 1-4 characters, and the fields are separated with a hyphen." } } }, "auth_ref": [] }, "dei_EntityFilerCategory": { "xbrltype": "filerCategoryItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityFilerCategory", "presentation": ["http://cemtrex.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Filer Category", "documentation": "Indicate whether the registrant is one of the following: Large Accelerated Filer, Accelerated Filer, Non-accelerated Filer. Definitions of these categories are stated in Rule 12b-2 of the Exchange Act. This information should be based on the registrant's current or most recent filing containing the related disclosure." } } }, "auth_ref": ["r960"] }, "dei_EntityIncorporationStateCountryCode": { "xbrltype": "edgarStateCountryItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityIncorporationStateCountryCode", "presentation": ["http://cemtrex.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Incorporation, State or Country Code", "documentation": "Two-character EDGAR code representing the state or country of incorporation." } } }, "auth_ref": [] }, "dei_EntityInteractiveDataCurrent": { "xbrltype": "yesNoItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityInteractiveDataCurrent", "presentation": ["http://cemtrex.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Interactive Data Current", "documentation": "Boolean flag that is true when the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T during the preceding 12 months (or for such shorter period that the registrant was required to submit such files)." } } }, "auth_ref": ["r974"] }, "dei_EntityPrimarySicNumber": { "xbrltype": "sicNumberItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityPrimarySicNumber", "presentation": ["http://cemtrex.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Primary SIC Number", "documentation": "Primary Standard Industrial Classification (SIC) Number for the Entity." } } }, "auth_ref": ["r972"] }, "dei_EntityPublicFloat": { "xbrltype": "monetaryItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityPublicFloat", "crdr": "credit", "presentation": ["http://cemtrex.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Public Float", "documentation": "The aggregate market value of the voting and non-voting common equity held by non-affiliates computed by reference to the price at which the common equity was last sold, or the average bid and asked price of such common equity, as of the last business day of the registrant's most recently completed second fiscal quarter." } } }, "auth_ref": [] }, "dei_EntityRegistrantName": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityRegistrantName", "presentation": [

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"http://cemtrex.com/role/Cover" ], "lang": { "en-us": { "role": { "label": "Entity Registrant Name", "documentation": "The exact name of the entity filing the report as specified in its charter, which is required by forms filed with the SEC." } } }, "auth_ref": [ "r960" ] }, "dei_EntityShellCompany": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityShellCompany", "presentation": [ "http://cemtrex.com/role/Cover" ], "lang": { "en-us": { "role": { "label": "Entity Shell Company", "documentation": "Boolean flag that is true when the registrant is a shell company as defined in Rule 12b-2 of the Exchange Act." } } }, "auth_ref": [ "r960" ] }, "dei_EntitySmallBusiness": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntitySmallBusiness", "presentation": [ "http://cemtrex.com/role/Cover" ], "lang": { "en-us": { "role": { "label": "Entity Small Business", "documentation": "Indicates that the company is a Smaller Reporting Company (SRC)." } } }, "auth_ref": [ "r960" ] }, "dei_EntityTaxIdentificationNumber": { "xbrltype": "employerIdItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityTaxIdentificationNumber", "presentation": [ "http://cemtrex.com/role/Cover" ], "lang": { "en-us": { "role": { "label": "Entity Tax Identification Number", "documentation": "The Tax Identification Number (TIN), also known as an Employer Identification Number (EIN), is a unique 9-digit value assigned by the IRS." } } }, "auth_ref": [ "r960" ] }, "dei_EntityVoluntaryFilers": { "xbrltype": "yesNoItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityVoluntaryFilers", "presentation": [ "http://cemtrex.com/role/Cover" ], "lang": { "en-us": { "role": { "label": "Entity Voluntary Filers", "documentation": "Indicate 'Yes' or 'No' if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act." } } }, "auth_ref": [] }, "dei_EntityWellKnownSeasonedIssuer": { "xbrltype": "yesNoItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityWellKnownSeasonedIssuer", "presentation": [ "http://cemtrex.com/role/Cover" ], "lang": { "en-us": { "role": { "label": "Entity Well-known Seasoned Issuer", "documentation": "Indicate 'Yes' or 'No' if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Is used on Form Type: 10-K, 10-Q, 8-K, 20-F, 6-K, 10-K/A, 10-Q/A, 20-F/A, 6-K/A, N-CSR, N-Q, N-1A." } } }, "auth_ref": [ "r975" ] }, "us-gaap_EquityAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EquityAbstract", "lang": { "en-us": { "role": { "label": "Equity [Abstract]" } } }, "auth_ref": [] }, "us-gaap_EquityComponentDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EquityComponentDomain", "presentation": [ "http://cemtrex.com/role/OrganizationAndPlanOfOperationsDetailsNarrative", "http://cemtrex.com/role/StatementOfStockholdersEquity", "http://cemtrex.com/role/StockholdersEquityDetailsNarrative" ], "lang": { "en-us": { "role": { "documentation": "Components of equity are the parts of the total Equity balance including that which is allocated to common, preferred, treasury stock, retained earnings, etc." } } }, "auth_ref": [ "r22", "r231", "r264", "r265", "r266", "r284", "r285", "r286", "r289", "r297", "r300", "r302", "r319", "r366", "r372", "r406", "r469", "r514", "r515", "r524", "r525", "r526", "r529", "r541", "r542", "r554", "r556", "r557", "r558", "r559", "r561", "r571", "r599", "r600", "r601", "r602", "r603", "r604", "r609", "r612", "r630", "r713", "r735", "r736", "r737", "r757", "r831" ] }, "us-gaap_EscrowDeposit": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EscrowDeposit", "crdr": "debit", "presentation": [ "http://cemtrex.com/role/RestrictedCashDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Restricted cash escrow", "documentation": "The designation of funds furnished by a borrower to a lender to assure future payments of the borrower's real estate taxes and insurance obligations with respect to a mortgaged property. Escrow deposits may be made for a variety of other purposes such as earnest money and contingent payments. This element excludes replacement reserves which are an escrow separately provided for within the US GAAP taxonomy." } } }, "auth_ref": [ "r173", "r865" ] }, "CETX_ExpensesOnOfferings": { "xbrltype": "monetaryItemType", "nsuri": "http://cemtrex.com/20240630", "localname": "ExpensesOnOfferings", "crdr": "credit", "calculation": { "http://cemtrex.com/role/StatementsOfCashFlows": { "parentTag": "us-gaap_NetCashProvidedByUsedInFinancingActivities", "weight": 1.0, "order": 8.0 } }, "presentation": [ "http://cemtrex.com/role/StatementsOfCashFlows" ], "lang": { "en-us": { "role": { "negatedLabel": "Expenses on offerings", "documentation": "Expenses on offerings.", "label": "ExpensesOnOfferings" } } }, "auth_ref": [] }, "dei_Extension": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "Extension", "presentation": [ "http://cemtrex.com/role/Cover" ], "lang": { "en-us": { "role": { "label": "Extension", "documentation": "Extension number for local phone number." } } }, "auth_ref": [] }, "CETX_FairMarketRevaluation": { "xbrltype": "sharesItemType", "nsuri": "http://cemtrex.com/20240630", "localname": "FairMarketRevaluation", "presentation": [ "http://cemtrex.com/role/ScheduleOfWarrantLiabilitiesActivityDetails" ], "lang": { "en-us": { "role": { "label": "Fair market revaluation", "documentation": "Fair market revaluation" } } }, "auth_ref": [] }, "us-gaap_FairValueAdjustmentOfWarrants": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FairValueAdjustmentOfWarrants", "crdr": "debit", "calculation": { "http://cemtrex.com/role/StatementsOfOperations": { "parentTag": "us-gaap_NonoperatingIncomeExpense", "weight": -1.0, "order": 4.0 }, "http://cemtrex.com/role/StatementsOfCashFlows": { "parentTag": "us-gaap_NetCashProvidedByUsedInOperatingActivitiesContinuingOperations", "weight": 1.0, "order": 14.0 } }, "presentation": [ "http://cemtrex.com/role/OrganizationAndPlanOfOperationsDetailsNarrative", "http://cemtrex.com/role/StatementsOfCashFlows", "http://cemtrex.com/role/StatementsOfOperations", "http://cemtrex.com/role/StockholdersEquityDetailsNarrative" ], "lang": { "en-us": { "role": { "negatedLabel": "Changes in fair value of warrant liability", "label": "Changes in fair value of warrant liability", "verboseLabel": "Fair value", "documentation": "Amount of expense (income) related to adjustment to fair value of warrant liability." } } }, "auth_ref": [ "r0", "r15" ] }, "us-gaap_FairValueAssetsAndLiabilitiesMeasuredOnRecurringAndNonrecurringBasisLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FairValueAssetsAndLiabilitiesMeasuredOnRecurringAndNonrecurringBasisLineItems", "presentation": [ "http://cemtrex.com/role/ScheduleOfWarrantLiabilitiesActivityDetails" ], "lang": { "en-us": { "role": { "label": "Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items]", "documentation": "Line items represent financial concepts included in a table. 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Such disclosures about the financial instruments, assets, and liabilities would include: (1) the fair value of the required items together with their carrying amounts (as appropriate); (2) for items for which it is not practicable to estimate fair value, disclosure would include: (a) information pertinent to estimating fair value (including, carrying amount, effective interest rate, and maturity, and (b) the reasons why it is not practicable to estimate fair value; (3) significant concentrations of credit risk including: (a) information about the activity, region, or economic characteristics identifying a concentration, (b) the maximum amount of loss the entity is exposed to based on the gross fair value of the related item, (c) policy for requiring collateral or other security and information as to accessing such collateral or security, and (d) the nature and brief description of such collateral or security; (4) quantitative information about market risks and how such risks are managed; (5) for items measured on both a recurring and nonrecurring basis information regarding the inputs used to develop the fair value measurement, and (6) for items presented in the financial statement for which fair value measurement is elected. (a) information necessary to understand the reasons for the election, (b) discussion of the effect of fair value changes on earnings, (c) a description of [similar groups] items for which the election is made and the relation thereof to the balance sheet, the aggregate carrying value of items included in the balance sheet that are not eligible for the election; (7) all other required (as defined) and desired information." } } }, "auth_ref": [ "r581", "r583", "r584", "r585", "r588", "r589", "r590", "r591", "r592", "r683", "r924", "r928" ] }, "us-gaap_FairValueInputsLevel1Member": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FairValueInputsLevel1Member", "presentation": [ "http://cemtrex.com/role/ScheduleOfWarrantLiabilitiesActivityDetails" ], "lang": { "en-us": { "role": { "label": "Fair Value, Inputs, Level 1 [Member]", "documentation": "Quoted prices in active markets for identical assets or liabilities that the reporting entity can access at the measurement date." } } }, "auth_ref": [ "r443", "r487", "r492", "r576", "r586", "r642", "r914", "r915", "r916", "r924" ] }, "us-gaap_FairValueInputsLevel2Member": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FairValueInputsLevel2Member", "presentation": [ "http://cemtrex.com/role/ScheduleOfWarrantLiabilitiesActivityDetails" ], "lang": { "en-us": { "role": { "label": "Fair Value, Inputs, Level 2 [Member]", "documentation": "Inputs other than quoted prices included within level 1 that are observable for an asset or liability, either directly or indirectly, including, but not limited to, quoted prices for similar assets or liabilities in active markets, or quoted prices for identical or similar assets or liabilities in inactive markets." } } }, "auth_ref": [ "r443", "r487", "r492", "r576", "r577", "r586", "r643", "r902", "r903", "r914", "r915", "r916", "r924" ] }, "us-gaap_FairValueInputsLevel3Member": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FairValueInputsLevel3Member", "presentation": [ "http://cemtrex.com/role/ScheduleOfWarrantLiabilitiesActivityDetails" ], "lang": { "en-us": { "role": { "label": "Fair Value, Inputs, Level 3 [Member]", "documentation": "Unobservable inputs that reflect the entity's own assumption about the assumptions market participants would use in pricing." } } }, "auth_ref": [ "r443", "r487", "r488", "r489", "r490", "r491", "r492", "r576", "r577", "r578", "r579", "r586", "r644", "r902", "r903", "r914", "r915", "r916", "r924", "r927" ] }, "us-gaap_FairValueLiabilitiesMeasuredOnRecurringBasisTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FairValueLiabilitiesMeasuredOnRecurringBasisTextBlock", "presentation": [ "http://cemtrex.com/role/FairValueMeasurementsTables" ], "lang": { "en-us": { "role": { "label": "SCHEDULE OF THE WARRANT LIABILITIES ACTIVITY", "documentation": "Tabular disclosure of liabilities, including [financial] instruments measured at fair value that are classified in stockholders' equity, if any, by class that are measured at fair value on a recurring basis. The disclosures contemplated herein include the fair value measurements at the reporting date by the level within the fair value hierarchy in which the fair value measurements in their entirety fall, segregating fair value measurements using quoted prices in active markets for identical assets (Level 1), significant other observable inputs (Level 2), and significant unobservable inputs (Level 3). Where the quoted price in an active market for the identical liability is not available, the Level 1 input is the quoted price of an identical liability when traded as an asset." } } }, "auth_ref": [ "r1100", "r1101" ] }, "us-gaap_FairValueMeasurementsFairValueHierarchyDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FairValueMeasurementsFairValueHierarchyDomain", "presentation": [ "http://cemtrex.com/role/ScheduleOfWarrantLiabilitiesActivityDetails" ], "lang": { "en-us": { "role": { "documentation": "Categories used to prioritize the inputs to valuation techniques to measure fair value." } } }, "auth_ref": [ "r443", "r487", "r488", "r489", "r490", "r491", "r492", "r574", "r576", "r577", "r578", "r579", "r585", "r586", "r588", "r642", "r643", "r644", "r902", "r903", "r914", "r915", "r916", "r924", "r927" ] }, "CETX_FinancingOfFixedAssetPurchase": { "xbrltype": "monetaryItemType", "nsuri": "http://cemtrex.com/20240630", "localname": "FinancingOfFixedAssetPurchase", "crdr": "credit", "presentation": [ "http://cemtrex.com/role/StatementsOfCashFlows" ], "lang": { "en-us": { "role": { "label": "Financing of fixed asset purchase", "documentation": "Financing of fixed asset purchase." } } }, "auth_ref": [] }, "us-gaap_FinancingReceivablePortfolioSegmentAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FinancingReceivablePortfolioSegmentAxis", "presentation": [ "http://cemtrex.com/role/ScheduleOfExpectedCreditLossesActivityDetails" ], "lang": { "en-us": { "role": { "label": "Financing Receivable Portfolio Segment [Axis]", "documentation": "Information by the level at which an entity develops and documents a systematic methodology to determine its allowance for credit losses." } } }, "auth_ref": [ "r203", "r204", "r205", "r206", "r374", "r375", "r896", "r990", "r991", "r992", "r993", "r994", "r995", "r996", "r997", "r998", "r999" ] }, "us-gaap_FinancingReceivablePortfolioSegmentDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FinancingReceivablePortfolioSegmentDomain", "presentation": [ "http://cemtrex.com/role/ScheduleOfExpectedCreditLossesActivityDetails" ], "lang": { "en-us": { "role": { "documentation": "Level at which an entity develops and documents a systematic methodology to determine its allowance for credit losses." } } }, "auth_ref": [ "r203", "r204", "r205", "r206", "r990", "r991", "r992", "r993", "r994", "r995", "r996", "r997", "r998", "r999" ] }, "us-gaap_FinancingReceivableRecordedInvestmentPastDueLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FinancingReceivableRecordedInvestmentPastDueLineItems", "presentation": [ "http://cemtrex.com/role/ScheduleOfExpectedCreditLossesActivityDetails" ], "lang": { "en-us": { "role": { "label": "Financing Receivable, Past Due [Line Items]", "documentation": "Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table." } } }, "auth_ref": [ "r897", "r1053" ] }, "CETX_FultonBankHEISEYOneMember": { "xbrltype": "domainItemType", "nsuri": "http://cemtrex.com/20240630", "localname": "FultonBankHEISEYOneMember", "presentation": [ "http://cemtrex.com/role/ScheduleOfLinesOfCreditAndLiabilitiesDetails", "http://cemtrex.com/role/ScheduleOfLinesOfCreditAndLiabilitiesDetailsParenthetical" ], "lang": { "en-us": { "role": { "label": "Fulton Bank HEISEY One [Member]", "documentation": "Fulton Bank HEISEY One [Member]" } } }, "auth_ref": [] }, "CETX_FultonBankHEISEYTwoMember": { "xbrltype": "domainItemType", "nsuri": "http://cemtrex.com/20240630", "localname": "FultonBankHEISEYTwoMember", "presentation": [ "http://cemtrex.com/role/ScheduleOfLinesOfCreditAndLiabilitiesDetails", "http://cemtrex.com/role/ScheduleOfLinesOfCreditAndLiabilitiesDetailsParenthetical" ], "lang": { "en-us": { "role": { "label": "Fulton Bank HEISEY Two [Member]", "documentation": "Fulton Bank HEISEY Two [Member]" } } }, "auth_ref": [] }, "CETX_FultonBankMember": { "xbrltype": "domainItemType", "nsuri": "http://cemtrex.com/20240630", "localname": "FultonBankMember", "presentation": [ "http://cemtrex.com/role/OrganizationAndPlanOfOperationsDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Fulton Bank [Member]", "documentation": "Fulton Bank [Member]" } } }, "auth_ref": [] }, "CETX_FultonBankOneMember": { "xbrltype": "domainItemType", "nsuri": "http://cemtrex.com/20240630", "localname": "FultonBankOneMember", "presentation": [ "http://cemtrex.com/role/ScheduleOfLinesOfCreditAndLiabilitiesDetails", "http://cemtrex.com/role/ScheduleOfLinesOfCreditAndLiabilitiesDetailsParenthetical" ], "lang": { "en-us": { "role": { "label": "Fulton Bank One [Member]", "documentation": "Fulton Bank One [Member]" } } }, "auth_ref": [] }, "CETX_FultonBankTwoMember": { "xbrltype": "domainItemType", "nsuri": "http://cemtrex.com/20240630", "localname": "FultonBankTwoMember", "presentation": [ "http://cemtrex.com/role/ScheduleOfLinesOfCreditAndLiabilitiesDetails", "http://cemtrex.com/role/ScheduleOfLinesOfCreditAndLiabilitiesDetailsParenthetical" ], "lang": { "en-us": { "role": { "label": "Fulton Bank Two [Member]", "documentation": "Fulton Bank Two [Member]" } } }, "auth_ref": [] }, "us-gaap_FurnitureAndFixturesMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FurnitureAndFixturesMember", "presentation": [ "http://cemtrex.com/role/SummaryOfPropertyAndEquipmentDetails" ], "lang": { "en-us": { "role": { "label": "Furniture and Fixtures [Member]", "documentation": "Equipment commonly used in offices and stores that have no permanent connection to the structure of a building or utilities. Examples include, but are not limited to, desks, chairs, tables, and bookcases." } } }, "auth_ref": [] }, "CETX_GainContingencyOnRoyalty": { "xbrltype": "monetaryItemType", "nsuri": "http://cemtrex.com/20240630", "localname": "GainContingencyOnRoyalty", "crdr": "credit", "presentation": [ "http://cemtrex.com/role/DiscontinuedOperationsDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Gain contingency on royalty", "documentation": "Gain contingency on royalty." } } }, "auth_ref": [] }, "us-gaap_GainLossOnSaleOfPropertyPlantEquipment": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "GainLossOnSaleOfPropertyPlantEquipment", "crdr": "credit", "calculation": { "http://cemtrex.com/role/StatementsOfCashFlows": { "parentTag": "us-gaap_NetCashProvidedByUsedInOperatingActivitiesContinuingOperations", "weight": -1.0, "order": 3.0 } }, "presentation": [ "http://cemtrex.com/role/StatementsOfCashFlows" ], "lang": { "en-us": { "role": { "negatedLabel": "(Gain)/loss on disposal of property and equipment", "label": "Gain (Loss) on Disposition of Property Plant Equipment", "documentation": "Amount of gain (loss) on sale or disposal of property, plant and equipment assets, including oil and gas property and timber property." } } }, "auth_ref": [ "r15" ] }, "us-gaap_GeneralAndAdministrativeExpense": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "GeneralAndAdministrativeExpense", "crdr": "debit", "calculation": { "http://cemtrex.com/role/StatementsOfOperations": { "parentTag": "us-gaap_OperatingExpenses", "weight": 1.0, "order": 1.0 } }, "presentation": [
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items that might be included in the application of this element may consist of letters of credit, standby letters of credit, and revolving credit arrangements, under which borrowings can be made
up to a maximum amount as of any point in time conditional on satisfaction of specified terms before, as of and after the date of drawdowns on the line. Includes short-term obligations that
would normally be classified as current liabilities but for which (a) postbalance sheet date issuance of a long term obligation to refinance the short term obligation on a long term basis, or (b)
the enterprise has entered into a financing agreement that clearly permits the enterprise to refinance the short-term obligation on a long term basis and the following conditions are met (1) the
agreement does not expire within 1 year and is not cancelable by the lender except for violation of an objectively determinable provision, (2) no violation exists at the BS date, and (3) the lender
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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": ["r103", "r175"] }, "us-gaap_LoanProcessingFee": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LoanProcessingFee", "crdr": "debit", "presentation": ["http://cemtrex.com/role/LinesOfCreditAndLong-termLiabilitiesDetailsNarrative"], "lang": { "en-us": { "role": { "verboseLabel": "Loan origination costs", "label": "Loan Processing Fee", "documentation": "Expenses paid for obtaining loans which includes expenses such as application and origination fees." } } }, "auth_ref": [] }, "us-gaap_LoansNotesTradeAndOtherReceivablesDisclosureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LoansNotesTradeAndOtherReceivablesDisclosureTextBlock", "presentation": ["http://cemtrex.com/role/TradeReceivablesNet"], "lang": { "en-us": { "role": { "label": "TRADE RECEIVABLES, NET", "documentation": "The entire disclosure for claims held for amounts due to entity, excluding financing receivables. 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Includes disclosure for allowance for credit losses." } } }, "auth_ref": ["r606", "r1045"] }, "us-gaap_LoansPayable": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LoansPayable", "crdr": "credit", "presentation": ["http://cemtrex.com/role/ScheduleOfLinesOfCreditAndLiabilitiesDetailsParenthetical"], "lang": { "en-us": { "role": { "label": "Loans payable", "documentation": "Including the current and noncurrent portions, aggregate carrying value as of the balance sheet date of loans payable (with maturities initially due after one year or beyond the operating cycle if longer)." } } }, "auth_ref": ["r26", "r178", "r1131"] }, "dei_LocalPhoneNumber": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "LocalPhoneNumber", "presentation": ["http://cemtrex.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Local Phone Number", "documentation": "Local phone number for entity." } } }, "auth_ref": [] }, "us-gaap_LongTermDebtCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LongTermDebtCurrent", "crdr": "credit", "calculation": { "http://cemtrex.com/role/BalanceSheets": { "parentTag": "us-gaap_LiabilitiesCurrent", "weight": 1.0, "order": 4.0 } }, "presentation": ["http://cemtrex.com/role/BalanceSheets"], "lang": { "en-us": { "role": { "label": "Current maturities of long-term liabilities", "documentation": "Amount, after deduction of unamortized premium (discount) and debt issuance cost, of long-term debt classified as current. 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"us-gaap_MinorityInterest": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "MinorityInterest", "crdr": "credit", "calculation": { "http://cemtrex.com/role/BalanceSheets": { "parentTag": "us-gaap_LiabilitiesAndStockholdersEquity", "weight": 1.0, "order": 4.0 } }, "presentation": ["http://cemtrex.com/role/BalanceSheets"], "lang": { "en-us": { "role": { "label": "Non-controlling interest", "documentation": "Amount of equity (deficit) attributable to noncontrolling interest. Excludes temporary equity." } } }, "auth_ref": ["r120", "r180", "r280", "r361", "r426", "r428", "r429", "r430", "r433", "r434", "r595", "r702", "r789"] }, "us-gaap_NatureOfOperations": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NatureOfOperations", "presentation": ["http://cemtrex.com/role/OrganizationAndPlanOfOperations"], "lang": { "en-us": { "role": { "label": "ORGANIZATION AND PLAN OF OPERATIONS", "documentation": "The entire disclosure for the nature of an entity's business, major products or services, principal markets including location, and the relative importance of its operations in each business and the basis for the determination, including but not limited to, assets, revenues, or earnings. For an entity that has not commenced principal operations, disclosures about the risks and uncertainties related to the activities in which the entity is currently engaged and an understanding of what those activities are being directed toward." } } }, "auth_ref": ["r195", "r200"] }, "CETX_NetAssetsOfDisposalGroupIncludingDiscontinuedOperations": { "xbrltype": "monetaryItemType", "nsuri": "http://cemtrex.com/20240630", "localname": "NetAssetsOfDisposalGroupIncludingDiscontinuedOperations", "crdr": "debit", "calculation": { "http://cemtrex.com/role/SummaryOfLossOnSaleIncludedInIncomelossFromDiscontinuedOperationsDetails": { "parentTag": null, "weight": null, "order": null, "root": true } }, "presentation": ["http://cemtrex.com/role/SummaryOfLossOnSaleIncludedInIncomelossFromDiscontinuedOperationsDetails"], "lang": { "en-us": { "role": { "totalLabel": "Net assets sold", "documentation": "Net assets of disposal group including discontinued operations.", "label": "NetAssetsOfDisposalGroupIncludingDiscontinuedOperations" } } }, "auth_ref": [] }, "us-gaap_NetCashProvidedByUsedInFinancingActivities": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetCashProvidedByUsedInFinancingActivities", "crdr": "debit", "calculation": { "http://cemtrex.com/role/StatementsOfCashFlows": { "parentTag": "us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseExcludingExchangeRateEffect", "weight": 1.0, "order": 3.0 } }, "presentation": ["http://cemtrex.com/role/StatementsOfCashFlows"], "lang": { "en-us": { "role": { "totalLabel": "Net cash provided by/(used 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": ["r274"] }, "us-gaap_NetCashProvidedByUsedInFinancingActivitiesAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetCashProvidedByUsedInFinancingActivitiesAbstract", "presentation": ["http://cemtrex.com/role/StatementsOfCashFlows"], "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://cemtrex.com/role/StatementsOfCashFlows": { "parentTag": "us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseExcludingExchangeRateEffect", "weight": 1.0, "order": 2.0 } }, "presentation": ["http://cemtrex.com/role/StatementsOfCashFlows"], "lang": { "en-us": { "role": { "totalLabel": "Net cash used by 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": ["r274"] }, "us-gaap_NetCashProvidedByUsedInInvestingActivitiesAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetCashProvidedByUsedInInvestingActivitiesAbstract", "presentation": ["http://cemtrex.com/role/StatementsOfCashFlows"], "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://cemtrex.com/role/StatementsOfCashFlows": { "parentTag": "us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseExcludingExchangeRateEffect", "weight": 1.0, "order": 1.0 } }, "presentation": ["http://cemtrex.com/role/OrganizationAndPlanOfOperationsDetailsNarrative", "http://cemtrex.com/role/StatementsOfCashFlows"], "lang": { "en-us": { "role": { "totalLabel": "Net cash used by operating activities", "label": "Negative operating cash flows", "documentation": "Amount of cash inflow (outflow) from operating activities, including discontinued operations. Operating activity cash flows include transactions, adjustments, and changes in value not defined as investing or financing activities." } } }, "auth_ref": ["r144", "r145", "r148"] }, "us-gaap_NetCashProvidedByUsedInOperatingActivitiesAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetCashProvidedByUsedInOperatingActivitiesAbstract", "presentation": ["http://cemtrex.com/role/StatementsOfCashFlows"], "lang": { "en-us": { "role": { "label": "Cash Flows from Operating Activities" } } }, "auth_ref": [] }, "us-gaap_NetCashProvidedByUsedInOperatingActivitiesContinuingOperations": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetCashProvidedByUsedInOperatingActivitiesContinuingOperations", "calculation": { "http://cemtrex.com/role/StatementsOfCashFlows": { "parentTag": "us-gaap_NetCashProvidedByUsedInOperatingActivities", "weight": 1.0, "order": 1.0 } }, "presentation": ["http://cemtrex.com/role/StatementsOfCashFlows"], "lang": { "en-us": { "role": { "totalLabel": "Net cash used by operating activities - continuing operations", "label": "Net Cash Provided by (Used in) Operating Activities, Continuing Operations", "documentation": "Amount of cash inflow (outflow) from operating activities, excluding discontinued operations. Operating activity cash flows include transactions, adjustments, and changes in value not defined as investing or financing activities." } } }, "auth_ref": ["r144", "r145", "r148"] }, "us-gaap_NetIncomeLoss": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetIncomeLoss", "crdr": "credit", "calculation": { "http://cemtrex.com/role/StatementsOfOperations": { "parentTag": null, "weight": null, "order": null, "root": true } }, "presentation": ["http://cemtrex.com/role/OrganizationAndPlanOfOperationsDetailsNarrative", "http://cemtrex.com/role/StatementOfStockholdersEquity", "http://cemtrex.com/role/StatementsOfOperations"], "lang": { "en-us": { "role": { "totalLabel": "Net loss attributable to Cemtrex, Inc. stockholders", "verboseLabel": "Net loss", "negatedLabel": "Net loss", "label": "Net Income (Loss) Attributable to Parent", "documentation": "The portion of profit or loss for the period, net of income taxes, which is attributable to the parent." } } }, "auth_ref": ["r134", "r148", "r186", "r238", "r260", "r262", "r266", "r280", "r288", "r292", "r293", "r295", "r296", "r297", "r301", "r302", "r310", "r361", "r426", "r427", "r428", "r429", "r430", "r431", "r432", "r433", "r434", "r528", "r542", "r573", "r595", "r712", "r808", "r829", "r830", "r955", "r1078"] }, "us-gaap_NetIncomeLossAttributableToNoncontrollingInterest": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetIncomeLossAttributableToNoncontrollingInterest", "crdr": "debit", "calculation": { "http://cemtrex.com/role/StatementsOfOperations": { "parentTag": "us-gaap_NetIncomeLoss", "weight": -1.0, "order": 2.0 }, "http://cemtrex.com/role/ScheduleOfLossPerShareBasicAndDilutedForContinuingOperationsDetails": { "parentTag": "us-gaap_NetIncomeLossFromContinuingOperationsAvailableToCommonShareholdersBasic", "weight": -1.0, "order": 2.0 } }, "presentation": ["http://cemtrex.com/role/ScheduleOfLossPerShareBasicAndDilutedForContinuingOperationsDetails", "http://cemtrex.com/role/StatementsOfOperations"], "lang": { "en-us": { "role": { "label": "Less loss in noncontrolling interest", "verboseLabel": "Less (loss)/gain in noncontrolling interest", "documentation": "Amount of Net Income (Loss) attributable to noncontrolling interest." } } }, "auth_ref": ["r76", "r170", "r260", "r262", "r297", "r301", "r302", "r711", "r1016"] }, "us-gaap_NetIncomeLossFromContinuingOperationsAvailableToCommonShareholdersBasic": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetIncomeLossFromContinuingOperationsAvailableToCommonShareholdersBasic", "crdr": "credit", "calculation": {

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Includes, but is not limited to, quantification of the expected or actual impact." } } }, "auth_ref": [] }, "dei_NoTradingSymbolFlag": { "xbrltype": "trueItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "NoTradingSymbolFlag", "presentation": ["http://cemtrex.com/role/Cover"], "lang": { "en-us": { "role": { "label": "No Trading Symbol Flag", "documentation": "Boolean flag that is true only for a security having no trading symbol." } } }, "auth_ref": [] }, "us-gaap_NoncashContributionExpense": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NoncashContributionExpense", "crdr": "debit", "calculation": { "http://cemtrex.com/role/StatementsOfCashFlows": { "parentTag": "us-gaap_NetCashProvidedByUsedInOperatingActivitiesContinuingOperations", "weight": 1.0, "order": 4.0 } }, "presentation": ["http://cemtrex.com/role/StatementsOfCashFlows"], "lang": { "en-us": { "role": { "label": "Noncash lease expense", "documentation": "Noncash charitable contributions made by the entity during the period." } } }, "auth_ref": ["r148"] }, "us-gaap_NoncontrollingInterestMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NoncontrollingInterestMember", "presentation": ["http://cemtrex.com/role/StatementOfStockholdersEquity"], "lang": { "en-us": { "role": { "label": "Noncontrolling Interest [Member]", "documentation": "This element represents that portion of equity (net assets) in a subsidiary not attributable, directly or indirectly, to the parent. A noncontrolling interest is sometimes called a minority interest." } } }, "auth_ref": ["r72", "r469", "r1028", "r1029", "r1030", "r1034", "r1172"] }, "us-gaap_NonoperatingIncomeExpense": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NonoperatingIncomeExpense", "crdr": "credit", "calculation": { "http://cemtrex.com/role/StatementsOfOperations": { "parentTag": "us-gaap_IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest", "weight": 1.0, "order": 2.0 } }, "presentation": ["http://cemtrex.com/role/ScheduleOfSegmentInformationDetails", "http://cemtrex.com/role/StatementsOfOperations"], "lang": { "en-us": { "role": { "totalLabel": "Total other expense, net", "label": "Other income/(expense)", "documentation": "The aggregate amount of income or expense from ancillary business-related activities (that is to say, excluding major activities considered part of the normal operations of the business)." } } }, "auth_ref": ["r137"] }, "us-gaap_NonoperatingIncomeExpenseAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NonoperatingIncomeExpenseAbstract", "presentation": ["http://cemtrex.com/role/StatementsOfOperations"], "lang": { "en-us": { "role": { "label": "Other (expense)/income" } } }, "auth_ref": [] }, "us-gaap_NonrelatedPartyMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NonrelatedPartyMember", "presentation": ["http://cemtrex.com/role/BalanceSheets"], "lang": { "en-us": { "role": { "label": "Nonrelated Party [Member]", "documentation": "Party not related to reporting entity." } } }, "auth_ref": ["r1026", "r1027"] }, "us-gaap_NotesAndLoansReceivableNetNoncurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NotesAndLoansReceivableNetNoncurrent", "crdr": "debit", "calculation": { "http://cemtrex.com/role/BalanceSheets": { "parentTag": "us-gaap_Assets", "weight": 1.0, "order": 5.0 } }, "presentation": ["http://cemtrex.com/role/BalanceSheets", "http://cemtrex.com/role/ScheduleOfEffectImplementationOnCondensedConsolidatedBalanceSheetDetails", "http://cemtrex.com/role/ScheduleOfExpectedCreditLossesActivityDetails"], "lang": { "en-us": { "role": { "label": "Note receivable, net - related party", "documentation": "Amount, after allowance for credit loss, of financing receivable, classified as noncurrent." } } }, "auth_ref": [] }, "us-gaap_NotesPayable": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NotesPayable", "crdr": "credit", "presentation": ["http://cemtrex.com/role/ScheduleOfLinesOfCreditAndLiabilitiesDetailsParenthetical"], "lang": { "en-us": { "role": { "label": "Notes payable", "documentation": "Including the current and noncurrent portions, aggregate carrying amount of all types of notes payable, as of the balance sheet date, with initial maturities beyond one year or beyond the normal operating cycle, if longer." } } }, "auth_ref": ["r26", "r178", "r1131", "r1132"] }, "CETX_NotesPayableMember": { "xbrltype": "domainItemType", "nsuri": "http://cemtrex.com/20240630", "localname": "NotesPayableMember", "presentation": ["http://cemtrex.com/role/ScheduleOfLinesOfCreditAndLiabilitiesDetails", "http://cemtrex.com/role/ScheduleOfLinesOfCreditAndLiabilitiesDetailsParenthetical"], "lang": { "en-us": { "role": { "label": "Notes Payable [Member]", "documentation": "Notes Payable [Member]" } } }, "auth_ref": [] }, "CETX_NotesPayableOneMember": { "xbrltype": "domainItemType", "nsuri": "http://cemtrex.com/20240630", "localname": "NotesPayableOneMember", "presentation": ["http://cemtrex.com/role/ScheduleOfLinesOfCreditAndLiabilitiesDetails", "http://cemtrex.com/role/ScheduleOfLinesOfCreditAndLiabilitiesDetailsParenthetical"], "lang": { "en-us": { "role": { "label": "Notes Payable One [Member]", "documentation": "Notes Payable One [Member]" } } }, "auth_ref": [] }, "us-gaap_NotesPayableToBankCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NotesPayableToBankCurrent", "crdr": "credit", "presentation": ["http://cemtrex.com/role/ScheduleOfLinesOfCreditAndLiabilitiesDetailsParenthetical"], "lang": { "en-us": { "role": { "verboseLabel": "Notes payable", "label": "Notes Payable to Bank, Current", "documentation": "Current portion of the total carrying amount as of the balance sheet date due within one year or the operating cycle, if longer, on all notes payable to banks paid on an installment with long term maturities. This can include the amount of any loans from the applicant firm. This does not, however, include any mortgage balances." } } }, "auth_ref": ["r100", "r104"] }, "us-gaap_NotesPayableToBankNoncurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NotesPayableToBankNoncurrent", "crdr": "credit", "presentation": ["http://cemtrex.com/role/ScheduleOfLinesOfCreditAndLiabilitiesDetailsParenthetical"], "lang": { "en-us": { "role": { "label": "Loans payable to bank", "documentation": "The total amount due within more than 12 month, or the operating cycle if longer, on all notes payable to banks paid on an installment. This can include the amount of any loans from the applicant firm. This does not, however, include any mortgage balances." } } }, "auth_ref": ["r26", "r178"] }, "CETX_NotesPayableTwoMember": { "xbrltype": "domainItemType", "nsuri": "http://cemtrex.com/20240630", "localname": "NotesPayableTwoMember", "presentation": ["http://cemtrex.com/role/ScheduleOfLinesOfCreditAndLiabilitiesDetails", "http://cemtrex.com/role/ScheduleOfLinesOfCreditAndLiabilitiesDetailsParenthetical"], "lang": { "en-us": { "role": { "label": "Notes Payable Two [Member]", "documentation": "Notes Payable Two [Member]" } } }, "auth_ref": [] }, "us-gaap_NumberOfReportableSegments": { "xbrltype": "integerItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NumberOfReportableSegments", "presentation": ["http://cemtrex.com/role/SegmentInformationDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Number of reportable segments", "documentation": "Number of segments reported by the entity. A reportable segment is a component of an entity for which there is an accounting requirement to report separate financial information on that component in the entity's financial statements." } } }, "auth_ref": ["r886", "r894", "r1039"] }, "CETX_OneForTenMember": { "xbrltype": "domainItemType", "nsuri": "http://cemtrex.com/20240630", "localname": "OneForTenMember", "presentation": ["http://cemtrex.com/role/ScheduleSharesOfCommonStockAndAuthorizedSharesOfCapitalStockDetails"], "lang": { "en-us": { "role": { "label": "One For Ten [Member]", "documentation": "One For Ten [Member]" } } }, "auth_ref": [] }, "CETX_OneForTwentyMember": { "xbrltype": "domainItemType", "nsuri": "http://cemtrex.com/20240630", "localname": "OneForTwentyMember", "presentation": ["http://cemtrex.com/role/ScheduleSharesOfCommonStockAndAuthorizedSharesOfCapitalStockDetails"], "lang": { "en-us": { "role": { "label": "One For Twenty [Member]", "documentation": "One For Twenty [Member]" } } }, "auth_ref": [] }, "us-gaap_OperatingExpenses": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OperatingExpenses", "crdr": "debit", "calculation": { "http://cemtrex.com/role/StatementsOfOperations": { "parentTag": "us-gaap_OperatingIncomeLoss", "weight": -1.0, "order": 2.0 } }, "presentation": ["http://cemtrex.com/role/StatementsOfOperations"], "lang": { "en-us": { "role": { "totalLabel": "Total operating expenses", "label": "Operating Expenses", "documentation": "Generally recurring costs associated with normal operations except for the portion of these expenses which can be clearly related to production and included in cost of sales or services. Includes selling, general and administrative expense." } } }, "auth_ref": [] }, "us-gaap_OperatingExpensesAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OperatingExpensesAbstract", "presentation": ["http://cemtrex.com/role/ScheduleOfSegmentInformationDetails", "http://cemtrex.com/role/StatementsOfOperations"], "lang": { "en-us": { "role": { "label": "Operating expenses" } } } }, "auth_ref": [] }, "us-gaap_OperatingIncomeLoss": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OperatingIncomeLoss", "crdr": "credit", "calculation": { "http://cemtrex.com/role/StatementsOfOperations": { "parentTag": "us-gaap_IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest", "weight": 1.0, "order": 1.0 } }, "presentation": ["http://cemtrex.com/role/ScheduleOfSegmentInformationDetails", "http://cemtrex.com/role/StatementsOfOperations"], "lang": { "en-us": { "role": { "totalLabel": "Operating (loss)/income", "label": "Operating (loss)/income", "documentation": "The net result for the period of deducting operating expenses from operating revenues." } } }, "auth_ref": ["r189", "r885", "r1037", "r1040", "r1041", "r1042", "r1043"] }, "us-gaap_OperatingLeaseCost": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OperatingLeaseCost", "crdr": "debit", "calculation": { "http://cemtrex.com/role/ScheduleOfLeaseCostsDetails": { "parentTag": "us-gaap_LeaseCost", "weight": 1.0, "order": 1.0 } }, "presentation": ["http://cemtrex.com/role/ScheduleOfLeaseCostsDetails"], "lang": { "en-us": { "role": { "label": "Operating lease costs", "documentation": "Amount of single lease cost, calculated by allocation of remaining cost of lease over remaining lease term. Includes, but is not limited to, single lease cost, after impairment of right-of-use asset, calculated by amortization of remaining right-of-use asset and accretion of lease liability." } } }, "auth_ref": ["r616", "r932"] }, "us-gaap_OperatingLeaseExpense": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OperatingLeaseExpense", "crdr": "debit", "presentation": ["http://cemtrex.com/role/LeasesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Operating Lease, Expense", "documentation": "Amount of operating lease expense. 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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." } } }, "auth_ref": ["r7", "r713"] }, "us-gaap_OtherComprehensiveIncomeLossNetOfTaxPortionAttributableToParentAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OtherComprehensiveIncomeLossNetOfTaxPortionAttributableToParentAbstract", "presentation": ["http://cemtrex.com/role/StatementsOfComprehensiveLoss"], "lang": { "en-us": { "role": { "label": "Other comprehensive loss" } } }, "auth_ref": [] }, "us-gaap_OtherComprehensiveIncomeLossTaxPortionAttributableToNoncontrollingInterest": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OtherComprehensiveIncomeLossTaxPortionAttributableToNoncontrollingInterest", "crdr": "credit", "presentation": 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includes cash outflows to pay for construction of self-constructed assets." } } }, "auth_ref": ["r142"] }, "us-gaap_PaymentsToAcquireRealEstate": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PaymentsToAcquireRealEstate", "crdr": "credit", "presentation": ["http://cemtrex.com/role/OrganizationAndPlanOfOperationsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Real estate purchased", "documentation": "The cash outflow from the acquisition of a piece of land, anything permanently fixed to it, including buildings, structures on it and so forth; includes real estate intended to generate income for the owner; excludes real estate acquired for use by the owner." } } }, "auth_ref": ["r142"] }, "CETX_PercentageForNumberOfCommonStockAndPrefundedWarrantsSoldInOffering": { "xbrltype": "percentItemType", "nsuri": "http://cemtrex.com/20240630", "localname": "PercentageForNumberOfCommonStockAndPrefundedWarrantsSoldInOffering", "presentation": ["http://cemtrex.com/role/OrganizationAndPlanOfOperationsDetailsNarrative", "http://cemtrex.com/role/StockholdersEquityDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Percentage for number of common stock and pre-funded warrants sold in offering", "documentation": "Percentage for number of common stock and prefunded warrants sold in offering." } } }, "auth_ref": [] }, "CETX_PercentageForSaleOfEquity": { "xbrltype": "percentItemType", "nsuri": "http://cemtrex.com/20240630", "localname": "PercentageForSaleOfEquity", "presentation": ["http://cemtrex.com/role/LinesOfCreditAndLong-termLiabilitiesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Percentage for sale of equity", "documentation": "Percentage for sale of equity." } } }, "auth_ref": [] }, "CETX_PercentageForWarrantsSoldInOffering": { "xbrltype": "percentItemType", "nsuri": "http://cemtrex.com/20240630", "localname": "PercentageForWarrantsSoldInOffering", "presentation": ["http://cemtrex.com/role/OrganizationAndPlanOfOperationsDetailsNarrative", "http://cemtrex.com/role/StockholdersEquityDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Percentage for warrants sold in offering", "documentation": "Percentage for warrants sold in offering." } } }, "auth_ref": [] }, "dei_PreCommencementIssuerTenderOffer": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "PreCommencementIssuerTenderOffer", "presentation": ["http://cemtrex.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Pre-commencement Issuer Tender Offer", "documentation": "Boolean flag that is true when the Form 8-K filing is intended to satisfy the filing obligation of the registrant as pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act." } } }, "auth_ref": ["r965"] }, "dei_PreCommencementTenderOffer": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "PreCommencementTenderOffer", "presentation": ["http://cemtrex.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Pre-commencement Tender Offer", "documentation": "Boolean flag that is true when the Form 8-K filing is intended to satisfy the filing obligation of the registrant as pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act." } } }, "auth_ref": ["r967"] }, "us-gaap_PreferredStockDividendsShares": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PreferredStockDividendsShares", "presentation": ["http://cemtrex.com/role/StockholdersEquityDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Preferred stock dividends shares", "documentation": "Number of shares of preferred stock issued as dividends during the period. Excludes stock splits." } } }, "auth_ref": ["r22"] }, "us-gaap_PreferredStockLiquidationPreference": { "xbrltype": "perShareItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PreferredStockLiquidationPreference", "presentation": ["http://cemtrex.com/role/BalanceSheetsParenthetical"], "lang": { "en-us": { "role": { "label": "Preferred stock, liquidation value per share", "documentation": "The per share liquidation preference (or restrictions) of nonredeemable preferred stock (or preferred stock redeemable solely at the option of the issuer) that has a preference in involuntary liquidation considerably in excess of the par or stated value of the shares. The liquidation preference is the difference between the preference in liquidation and the par or stated values of the share." } } }, "auth_ref": ["r58", "r59", "r114", "r1023", "r1082"] }, "us-gaap_PreferredStockMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PreferredStockMember", "presentation": ["http://cemtrex.com/role/OrganizationAndPlanOfOperationsDetailsNarrative", "http://cemtrex.com/role/StatementOfStockholdersEquity"], "lang": { "en-us": { "role": { "label": "Preferred Stock [Member]", "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. Preferred shares typically represent an ownership interest in the company." } } }, "auth_ref": ["r947", "r948", "r951", "r952", "r953", "r954", "r1168", "r1172"] }, "us-gaap_PreferredStockParOrStatedValuePerShare": { "xbrltype": "perShareItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PreferredStockParOrStatedValuePerShare", "presentation": ["http://cemtrex.com/role/BalanceSheetsParenthetical"], "lang": { "en-us": { "role": { "label": "Preferred stock, par value", "documentation": "Face amount or stated value per share of preferred stock nonredeemable or redeemable solely at the option of the issuer." } } }, "auth_ref": ["r114", "r453"] }, "us-gaap_PreferredStockSharesAuthorized": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PreferredStockSharesAuthorized", "presentation": ["http://cemtrex.com/role/BalanceSheetsParenthetical", "http://cemtrex.com/role/ScheduleSharesOfCommonStockAndAuthorizedSharesOfCapitalStockDetails"], "lang": { "en-us": { "role": { "label": "Preferred stock, shares authorized", "verboseLabel": "Preferred Stock Authorized", "documentation": "The maximum number of nonredeemable preferred shares (or preferred stock redeemable solely at the option of the issuer) permitted to be issued by an entity's charter and bylaws." } } }, "auth_ref": ["r114", "r787"] }, "us-gaap_PreferredStockSharesIssued": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PreferredStockSharesIssued", "presentation": ["http://cemtrex.com/role/BalanceSheetsParenthetical", "http://cemtrex.com/role/StockholdersEquityDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Preferred stock, shares issued", "documentation": "Number of shares issued for nonredeemable preferred shares and preferred shares redeemable solely at option of issuer. Includes, but is not limited to, preferred shares issued, repurchased, and held as treasury shares. Excludes preferred shares classified as debt." } } }, "auth_ref": ["r114", "r453"] }, "us-gaap_PreferredStockSharesOutstanding": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PreferredStockSharesOutstanding", "presentation": ["http://cemtrex.com/role/BalanceSheetsParenthetical", "http://cemtrex.com/role/StockholdersEquityDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Preferred stock, shares outstanding", "documentation": "Aggregate share number for all nonredeemable preferred stock (or preferred stock redeemable solely at the option of the issuer) held by stockholders. Does not include preferred shares that have been repurchased." } } }, "auth_ref": ["r114", "r787", "r806", "r1172", "r1173"] }, "us-gaap_PreferredStockValue": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PreferredStockValue", "crdr": "credit", "calculation": { "http://cemtrex.com/role/BalanceSheets": { "parentTag": "us-gaap_StockholdersEquity", "weight": 1.0, "order": 1.0 } }, "presentation": ["http://cemtrex.com/role/BalanceSheets"], "lang": { "en-us": { "role": { "label": "Preferred stock value", "documentation": "Aggregate par or stated value of issued nonredeemable preferred stock (or preferred stock redeemable solely at the option of the issuer). This item includes treasury stock repurchased by the entity. Note: elements for number of nonredeemable preferred shares, par value and other disclosure concepts are in another section within stockholders' equity." } } }, "auth_ref": ["r114", "r698", "r933"] }, "CETX_PrefundedUnitsMember": { "xbrltype": "domainItemType", "nsuri": "http://cemtrex.com/20240630", "localname": "PrefundedUnitsMember", "presentation": ["http://cemtrex.com/role/OrganizationAndPlanOfOperationsDetailsNarrative", "http://cemtrex.com/role/StockholdersEquityDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Prefunded

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Excludes amendment to accounting standards, other change in accounting principle, and correction of error." } } }, "auth_ref": ["r1001"] }, "us-gaap_ProceedsFromBankDebt": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProceedsFromBankDebt", "crdr": "debit", "calculation": { "http://cemtrex.com/role/StatementsOfCashFlows": { "parentTag": "us-gaap_NetCashProvidedByUsedInFinancingActivities", "weight": 1.0, "order": 5.0 } }, "presentation": ["http://cemtrex.com/role/StatementsOfCashFlows"], "lang": { "en-us": { "role": { "label": "Proceeds on bank loans", "documentation": "The cash inflow from bank borrowing during the year." } } }, "auth_ref": ["r34"] }, "us-gaap_ProceedsFromIssuanceOfDebt": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProceedsFromIssuanceOfDebt", "crdr": "debit", "presentation": ["http://cemtrex.com/role/ScheduleOfLinesOfCreditAndLiabilitiesDetailsParenthetical"], "lang": { "en-us": { "role": { "label": "Proceeds from notes payable", "documentation": "The cash inflow during the period from additional borrowings in aggregate debt. Includes proceeds from short-term and long-term debt." } } }, "auth_ref": ["r1018"] }, "us-gaap_ProceedsFromIssuanceOfWarrants": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProceedsFromIssuanceOfWarrants", "crdr": "debit", "presentation": ["http://cemtrex.com/role/OrganizationAndPlanOfOperationsDetailsNarrative", "http://cemtrex.com/role/StockholdersEquityDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Issuance of warrants", "documentation": "The cash inflow from issuance of rights to purchase common shares at predetermined price (usually issued together with corporate debt)." } } }, "auth_ref": ["r9"] }, "us-gaap_ProceedsFromIssuanceOrSaleOfEquity": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProceedsFromIssuanceOrSaleOfEquity", "crdr": "debit", "presentation": ["http://cemtrex.com/role/StockholdersEquityDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Proceeds from common stock", "documentation": "The cash inflow from the issuance of common stock, preferred stock, treasury stock, stock options, and other types of equity." } } }, "auth_ref": ["r9", "r748"] }, "us-gaap_ProceedsFromLinesOfCredit": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProceedsFromLinesOfCredit", "crdr": "debit", "calculation": { "http://cemtrex.com/role/StatementsOfCashFlows": { "parentTag": "us-gaap_NetCashProvidedByUsedInFinancingActivities", "weight": 1.0, "order": 1.0 } }, "presentation": ["http://cemtrex.com/role/StatementsOfCashFlows"], "lang": { "en-us": { "role": { "label": "Proceeds on revolving line of credit", "documentation": "Amount of cash inflow from contractual arrangement with the lender, including but not limited to, letter of credit, standby letter of credit and revolving credit arrangements." } } }, "auth_ref": ["r34", "r1024"] }, "CETX_ProceedsFromOfferings": { "xbrltype": "monetaryItemType", "nsuri": 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["http://cemtrex.com/role/StatementsOfCashFlows"], "lang": { "en-us": { "role": { "label": "Payments on Paycheck Protection Program Loans", "documentation": "Proceeds from paycheck protection program loans." } } }, "auth_ref": [] }, "CETX_ProceedsFromRoyaltiesOnRelatedPartyRevenues": { "xbrltype": "monetaryItemType", "nsuri": "http://cemtrex.com/20240630", "localname": "ProceedsFromRoyaltiesOnRelatedPartyRevenues", "crdr": "debit", "calculation": { "http://cemtrex.com/role/StatementsOfCashFlows": { "parentTag": "us-gaap_NetCashProvidedByUsedInInvestingActivities", "weight": 1.0, "order": 3.0 } }, "presentation": ["http://cemtrex.com/role/StatementsOfCashFlows"], "lang": { "en-us": { "role": { "label": "Royalties on related party revenues", "documentation": "Royalties on related party revenues." } } }, "auth_ref": [] }, "us-gaap_ProceedsFromRoyaltiesReceived": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProceedsFromRoyaltiesReceived", "crdr": "debit", "presentation": ["http://cemtrex.com/role/RelatedPartyTransactionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Royalties receivable", "documentation": "Cash received for royalties during the current period." } } }, "auth_ref": ["r146", "r147"] }, "us-gaap_ProceedsFromSaleOfPropertyPlantAndEquipment": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProceedsFromSaleOfPropertyPlantAndEquipment", "crdr": "debit", "calculation": { "http://cemtrex.com/role/StatementsOfCashFlows": { "parentTag": "us-gaap_NetCashProvidedByUsedInInvestingActivities", "weight": 1.0, "order": 2.0 } }, "presentation": ["http://cemtrex.com/role/StatementsOfCashFlows"], "lang": { "en-us": { "role": { "label": "Proceeds from sale of property and equipment", "documentation": "The cash inflow from the sale of long-lived, physical assets that are used in the normal conduct of business to produce goods and services and not intended for resale." } } }, "auth_ref": ["r140"] }, "us-gaap_ProductWarrantyAccrualClassifiedCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProductWarrantyAccrualClassifiedCurrent", "crdr": "credit", "calculation": { "http://cemtrex.com/role/ScheduleOfAccruedExpensesDetails": { "parentTag": "us-gaap_AccruedLiabilitiesCurrent", "weight": 1.0, "order": 4.0 } }, "presentation": ["http://cemtrex.com/role/ScheduleOfAccruedExpensesDetails"], "lang": { "en-us": { "role": { "label": "Accrued warranty", "documentation": "Carrying value as of the balance sheet date of obligations incurred through that date and payable for estimated claims under standard and extended warranty protection rights granted to customers. For classified balance sheets, represents the current portion of the liabilities (due within one year or within the normal operating cycle if longer)." } } }, "auth_ref": ["r104", "r1074", "r1075"] }, "us-gaap_ProfessionalFees": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProfessionalFees", "crdr": "debit", "presentation": ["http://cemtrex.com/role/DiscontinuedOperationsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Discontinued operations consulting fees", "documentation": "A fee charged for services from professionals such as doctors, lawyers and accountants. The term is often expanded to include other professions, for example, pharmacists charging to maintain a medicinal profile of a client or customer." } } }, "auth_ref": ["r890", "r955", "r1170", "r1171"] }, "us-gaap_ProfitLoss": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProfitLoss", "crdr": "credit", "calculation": { "http://cemtrex.com/role/StatementsOfOperations": { "parentTag": "us-gaap_NetIncomeLoss", "weight": 1.0, "order": 1.0 }, "http://cemtrex.com/role/StatementsOfComprehensiveLoss": { "parentTag": "us-gaap_ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest", "weight": 1.0, "order": 1.0 }, "http://cemtrex.com/role/StatementsOfCashFlows": { "parentTag": "us-gaap_NetCashProvidedByUsedInOperatingActivitiesContinuingOperations", "weight": 1.0, "order": 1.0 } }, "presentation": ["http://cemtrex.com/role/StatementsOfCashFlows", "http://cemtrex.com/role/StatementsOfComprehensiveLoss", "http://cemtrex.com/role/StatementsOfOperations"], "lang": { "en-us": { "role": { "totalLabel": "Net loss", "label": "Net loss", "documentation": "The consolidated profit or loss for the period, net of income taxes, including the portion attributable to the noncontrolling interest." } } }, "auth_ref": ["r238", "r260", "r262", "r273", "r280", "r288", "r297", "r301", "r302", "r361", "r426", "r427", "r428", "r429", "r430", "r431", "r432", "r433", "r434", "r528", "r542", "r544", "r547", "r548", "r573", "r595", "r689", "r710", "r756", "r808", "r829", "r830", "r922", "r923", "r956", "r1016", "r1078"] }, "us-gaap_PropertyPlantAndEquipmentAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyPlantAndEquipmentAbstract", "lang": { "en-us": { "role": { "label": "Property, Plant and Equipment [Abstract]" } } }, "auth_ref": [] }, "us-gaap_PropertyPlantAndEquipmentByTypeAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyPlantAndEquipmentByTypeAxis", "presentation": ["http://cemtrex.com/role/SummaryOfPropertyAndEquipmentDetails"], "lang": { "en-us": { "role": { "label": "Long-Lived Tangible Asset [Axis]", "documentation": "Information by type of long-lived, physical assets used to produce goods and services and not intended for resale." } } }, "auth_ref": ["r16", "r622"] }, "us-gaap_PropertyPlantAndEquipmentDisclosureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyPlantAndEquipmentDisclosureTextBlock", "presentation": ["http://cemtrex.com/role/PropertyAndEquipment"], "lang": { "en-us": { "role": { "label": "PROPERTY AND EQUIPMENT", "documentation": "The entire disclosure for long-lived, physical asset used in normal conduct of business and not intended for resale. Includes, but is not limited to, work of art, historical treasure, and similar asset classified as collections." } } }, "auth_ref": ["r151", "r196", "r197", "r198"] }, "us-gaap_PropertyPlantAndEquipmentGross": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyPlantAndEquipmentGross", "crdr": "debit", "calculation": { "http://cemtrex.com/role/SummaryOfPropertyAndEquipmentDetails": { "parentTag": "us-gaap_PropertyPlantAndEquipmentNet", "weight": 1.0, "order": 1.0 } }, "presentation": ["http://cemtrex.com/role/SummaryOfPropertyAndEquipmentDetails"], "lang": { "en-us": { "role": { "label": "Property and equipment, gross", "documentation": "Amount before accumulated depreciation, depletion and amortization of physical assets used in the normal conduct of business and not intended for resale. Examples include, but are not limited to, land, buildings, machinery and equipment, office equipment, and furniture and fixtures." } } }, "auth_ref": ["r154", "r242", "r707"] }, "us-gaap_PropertyPlantAndEquipmentLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyPlantAndEquipmentLineItems", "presentation": ["http://cemtrex.com/role/SummaryOfPropertyAndEquipmentDetails"], "lang": { "en-us": { "role": { "label": "Property, Plant and Equipment [Line Items]", "documentation": "Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table." } } }, "auth_ref": ["r622"] }, "us-gaap_PropertyPlantAndEquipmentNet": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyPlantAndEquipmentNet", "crdr": "debit", "calculation": { "http://cemtrex.com/role/BalanceSheets": { "parentTag": "us-gaap_Assets", "weight": 1.0, "order": 2.0 }, "http://cemtrex.com/role/SummaryOfPropertyAndEquipmentDetails": { "parentTag": null, "weight": null, "order": null, "root": true } }, "presentation": ["http://cemtrex.com/role/BalanceSheets", "http://cemtrex.com/role/SummaryOfPropertyAndEquipmentDetails"], "lang": { "en-us": { "role": { "label": "Property and equipment, net", "totalLabel": "Property and equipment, net", "documentation": "Amount after accumulated depreciation, depletion and amortization of physical assets used in the normal conduct of business to produce goods and services and not intended for resale. Examples include, but are not limited to, land, buildings, machinery and equipment, office equipment, and furniture and fixtures." } } }, "auth_ref": ["r16", "r622", "r690", "r707", "r933"] }, "us-gaap_PropertyPlantAndEquipmentTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyPlantAndEquipmentTextBlock", "presentation": ["http://cemtrex.com/role/PropertyAndEquipmentTables"], "lang": { "en-us": { "role": { "label": "SUMMARY OF PROPERTY AND EQUIPMENT", "documentation": "Tabular disclosure of physical assets used in the normal conduct of business and not intended for resale. Includes, but is not limited to, balances by class of assets, depreciation and depletion expense and method used, including composite depreciation, and accumulated deprecation." } } }, "auth_ref": ["r16"] }, "us-gaap_PropertyPlantAndEquipmentTypeDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyPlantAndEquipmentTypeDomain", "presentation": ["http://cemtrex.com/role/SummaryOfPropertyAndEquipmentDetails"], "lang": { "en-us": { "role": { "documentation": "Listing of long-lived, physical assets that are used in the normal conduct of business to produce goods and services and not intended for resale. Examples include land, buildings, machinery and equipment, and other types of furniture and equipment including, but not limited to, office equipment, furniture and fixtures, and computer equipment and software." } } }, "auth_ref": ["r154", "r622"] }, "us-gaap_ProvisionForDoubtfulAccounts": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProvisionForDoubtfulAccounts", "crdr": "debit", "calculation": { "http://cemtrex.com/role/StatementsOfCashFlows": { "parentTag": "us-gaap_NetCashProvidedByUsedInOperatingActivitiesContinuingOperations", "weight": 1.0, "order": 5.0 } }, "presentation":

["http://cemtrex.com/role/StatementsOfCashFlows"], "lang": { "en-us": { "role": { "label": "Bad debt expense", "documentation": "Amount of expense (reversal of expense) for expected credit loss on accounts receivable." } } }, "auth_ref": ["r271", "r377"] }, "CETX_PurchaseOfPropertyAndEquipmentThroughVendorFinancing": { "xbrltype": "monetaryItemType", "nsuri": "http://cemtrex.com/20240630", "localname": "PurchaseOfPropertyAndEquipmentThroughVendorFinancing", "crdr": "credit", "presentation": ["http://cemtrex.com/role/StatementsOfCashFlows"], "lang": { "en-us": { "role": { "label": "Purchase of property and equipment through vendor financing", "documentation": "Purchase of property and equipment through vendor financing." } } }, "auth_ref": [] }, "srt_RangeAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "RangeAxis", "presentation": ["http://cemtrex.com/role/OrganizationAndPlanOfOperationsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Statistical Measurement [Axis]", "documentation": "Information by statistical measurement. Includes, but is not limited to, minimum, maximum, weighted average, arithmetic average, and median." } } }, "auth_ref": ["r207", "r209", "r211", "r212", "r214", "r227", "r228", "r421", "r422", "r423", "r424", "r486", "r494", "r500", "r501", "r502", "r508", "r579", "r645", "r646", "r647", "r729", "r731", "r745", "r777", "r778", "r840", "r842", "r844", "r845", "r849", "r875", "r876", "r895", "r906", "r919", "r927", "r928", "r929", "r930", "r942", "r949", "r1072", "r1080", "r1103", "r1122", "r1123", "r1124", "r1125", "r1126"] }, "srt_RangeMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "RangeMember", "presentation": ["http://cemtrex.com/role/OrganizationAndPlanOfOperationsDetailsNarrative"], "lang": { "en-us": { "role": { "documentation": "Statistical measurement. Includes, but is not limited to, minimum, maximum, weighted average, arithmetic average, and median." } } }, "auth_ref": ["r207", "r209", "r211", "r212", "r214", "r227", "r228", "r421", "r422", "r423", "r424", "r486", "r494", "r500", "r501", "r502", "r508", "r579", "r645", "r646", "r647", "r729", "r731", "r745", "r777", "r778", "r840", "r842", "r844", "r845", "r849", "r875", "r876", "r895", "r906", "r919", "r927", "r928", "r929", "r930", "r942", "r949", "r1072", "r1080", "r1103", "r1122", "r1123", "r1124", "r1125", "r1126"] }, "us-gaap_ReceivablesAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ReceivablesAbstract", "lang": { "en-us": { "role": { "label": "Receivables [Abstract]" } } }, "auth_ref": [] }, "CETX_RecentlyIssuedAccountingPronouncementsNotYetEffectivePolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://cemtrex.com/20240630", "localname": "RecentlyIssuedAccountingPronouncementsNotYetEffectivePolicyTextBlock", "presentation": ["http://cemtrex.com/role/InterimStatementPresentationPolicies"], "lang": { "en-us": { "role": { "label": "Recently Issued Accounting Pronouncements Not Yet Effective", "documentation": "Recently Issued Accounting Pronouncements Not Yet Effective [Policy Text Block]" } } }, "auth_ref": [] }, "us-gaap_RelatedPartyDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RelatedPartyDomain", "presentation": ["http://cemtrex.com/role/BalanceSheets", "http://cemtrex.com/role/RelatedPartyTransactionsDetailsNarrative", "http://cemtrex.com/role/ScheduleOfEffectImplementationOnCondensedConsolidatedBalanceSheetDetails", "http://cemtrex.com/role/ScheduleOfExpectedCreditLossesActivityDetails"], "lang": { "en-us": { "role": { "documentation": "Related and nonrelated parties. Related party includes, but is not limited to, affiliate, other entity for which investment is accounted for under equity method, trust for benefit of employee, principal owner, management, and member of immediate family, and other party that may be prevented from pursuing separate interests because of control, significant influence, or ownership interest." } } }, "auth_ref": ["r358", "r493", "r634", "r635", "r695", "r705", "r780", "r781", "r782", "r783", "r784", "r805", "r807", "r838"] }, "us-gaap_RelatedPartyMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RelatedPartyMember", "presentation": ["http://cemtrex.com/role/BalanceSheets", "http://cemtrex.com/role/RelatedPartyTransactionsDetailsNarrative", "http://cemtrex.com/role/ScheduleOfEffectImplementationOnCondensedConsolidatedBalanceSheetDetails", "http://cemtrex.com/role/ScheduleOfExpectedCreditLossesActivityDetails"], "lang": { "en-us": { "role": { "label": "Related Party [Member]", "documentation": "Party related to reporting entity. Includes, but is not limited to, affiliate, entity for which investment is accounted for by equity method, trust for benefit of employees, and principal owner, management, and members of immediate family." } } }, "auth_ref": ["r281", "r282", "r634", "r635", "r636", "r637", "r695", "r705", "r780", "r781", "r782", "r783", "r784", "r805", "r807", "r838"] }, "us-gaap_RelatedPartyTransactionAmountsOfTransaction": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RelatedPartyTransactionAmountsOfTransaction", "crdr": "debit", "presentation": ["http://cemtrex.com/role/RelatedPartyTransactionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Cash from related party", "documentation": "Amount of transactions with related party during the financial reporting period." } } }, "auth_ref": ["r79", "r634"] }, "us-gaap_RelatedPartyTransactionDescriptionOfTransaction": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RelatedPartyTransactionDescriptionOfTransaction", "presentation": ["http://cemtrex.com/role/RelatedPartyTransactionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Related party transaction, description", "documentation": "A description of the related party transaction, including transactions to which no amounts or nominal amounts were ascribed and such other information deemed necessary to an understanding of the effects of the transactions on the financial statements. Examples of common related party transactions are, sales, purchases and transfers of realty and personal property, services received or furnished, loans and leases to and from top management and affiliates." } } }, "auth_ref": ["r193", "r250", "r621", "r623", "r624", "r633"] }, "us-gaap_RelatedPartyTransactionLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RelatedPartyTransactionLineItems", "presentation": ["http://cemtrex.com/role/RelatedPartyTransactionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Related Party Transaction [Line Items]", "documentation": "Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table." } } }, "auth_ref": ["r358", "r812", "r813", "r816"] }, "us-gaap_RelatedPartyTransactionPurchasesFromRelatedParty": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RelatedPartyTransactionPurchasesFromRelatedParty", "crdr": "debit", "presentation": ["http://cemtrex.com/role/RelatedPartyTransactionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Purchases from related party", "documentation": "Purchases during the period (excluding transactions that are eliminated in consolidated or combined financial statements) with related party." } } }, "auth_ref": [] }, "us-gaap_RelatedPartyTransactionsAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RelatedPartyTransactionsAbstract", "lang": { "en-us": { "role": { "label": "Related Party Transactions [Abstract]" } } }, "auth_ref": [] }, "us-gaap_RelatedPartyTransactionsByRelatedPartyAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RelatedPartyTransactionsByRelatedPartyAxis", "presentation": ["http://cemtrex.com/role/BalanceSheets", "http://cemtrex.com/role/RelatedPartyTransactionsDetailsNarrative", "http://cemtrex.com/role/ScheduleOfEffectImplementationOnCondensedConsolidatedBalanceSheetDetails", "http://cemtrex.com/role/ScheduleOfExpectedCreditLossesActivityDetails"], "lang": { "en-us": { "role": { "label": "Related and Nonrelated Parties [Axis]", "documentation": "Information by related and nonrelated parties. Related party includes, but is not limited to, affiliate, other entity for which investment is accounted for under equity method, trust for benefit of employee, principal owner, management, and member of immediate family, and other party that may be prevented from pursuing separate interests because of control, significant influence, or ownership interest." } } }, "auth_ref": ["r358", "r493", "r634", "r635", "r695", "r705", "r780", "r781", "r782", "r783", "r784", "r805", "r807", "r838", "r1118"] }, "us-gaap_RelatedPartyTransactionsDisclosureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RelatedPartyTransactionsDisclosureTextBlock", "presentation": ["http://cemtrex.com/role/RelatedPartyTransactions"], "lang": { "en-us": { "role": { "label": "RELATED PARTY TRANSACTIONS", "documentation": "The entire disclosure for related party transactions. Examples of related party transactions include transactions between (a) a parent company and its subsidiary; (b) subsidiaries of a common parent; (c) and entity and its principal owners; and (d) affiliates." } } }, "auth_ref": ["r631", "r632", "r633", "r635", "r638", "r753", "r754", "r755", "r814", "r815", "r816", "r835", "r837"] }, "CETX_RentSecurityDeposits": { "xbrltype": "monetaryItemType", "nsuri": "http://cemtrex.com/20240630", "localname": "RentSecurityDeposits", "crdr": "debit", "calculation": { "http://cemtrex.com/role/ScheduleOfOtherAssetsDetails": { "parentTag": "us-gaap_OtherAssets", "weight": 1.0, "order": 1.0 } }, "presentation": ["http://cemtrex.com/role/ScheduleOfOtherAssetsDetails"], "lang": { "en-us": { "role": { "label": "Rental deposits", "documentation": "Rent security deposits." } } }, "auth_ref": [] }, "us-gaap_RepaymentsOfDebt": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RepaymentsOfDebt", "crdr": "credit", "calculation": { "http://cemtrex.com/role/StatementsOfCashFlows": { "parentTag": "us-gaap_NetCashProvidedByUsedInFinancingActivities", "weight": -1.0, "order": 3.0 } }, "presentation": ["http://cemtrex.com/role/StatementsOfCashFlows"], "lang": { "en-us": { "role": { "negatedLabel": "Payments on debt", "label": "Repayments of Debt", "documentation": "Amount of cash outflow for short-term and long-term debt. Excludes payment of lease obligation." } } }, "auth_ref": ["r1019"] }, "us-gaap_RepaymentsOfLinesOfCredit": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RepaymentsOfLinesOfCredit", "crdr": "credit", "calculation": { "http://cemtrex.com/role/StatementsOfCashFlows": { "parentTag": "us-gaap_NetCashProvidedByUsedInFinancingActivities", "weight": -1.0, "order": 2.0 } }, "presentation": ["http://cemtrex.com/role/LinesOfCreditAndLong-termLiabilitiesDetailsNarrative", "http://cemtrex.com/role/StatementsOfCashFlows"], "lang": { "en-us": { "role": { "negatedLabel": "Payments on revolving line of credit", "label": "Repayments of line of credit", "documentation": "Amount 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." } } }, "auth_ref": ["r143", "r1024"] }, "us-gaap_ResearchAndDevelopmentExpense": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ResearchAndDevelopmentExpense", "crdr": "debit", "calculation": { "http://cemtrex.com/role/StatementsOfOperations": { "parentTag": "us-gaap_OperatingExpenses", "weight": 1.0, "order": 2.0 } }, "presentation": ["http://cemtrex.com/role/ScheduleOfSegmentInformationDetails", "http://cemtrex.com/role/StatementsOfOperations"], "lang": { "en-us": { "role": { "label": "Research and development", "documentation": "Amount of expense for research and development. Includes, but is not limited to, cost for computer software product to be sold, leased, or otherwise marketed and writeoff of research and development assets acquired in transaction other than business combination or joint venture formation or both. Excludes write-down of intangible asset acquired in business combination or from joint venture formation or both, used in research and development activity." } } }, "auth_ref": ["r509", "r877", "r890", "r1127"] }, "srt_RestatementAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "RestatementAxis", "presentation": ["http://cemtrex.com/role/ScheduleOfErrorCorrectionsAndPriorPeriodAdjustmentsDetails", "http://cemtrex.com/role/ScheduleOfExpectedCreditLossesActivityDetails"], "lang": { "en-us": { "role": { "label": "Revision of Prior Period [Axis]", "documentation": "Information by adjustment to previously issued financial statements. Includes, but is not limited to, adjustment for retrospective application of amendment to accounting standards, other change in accounting principle, correction of error, and other revision." } } }, "auth_ref": ["r226", "r232", "r284", "r285", "r286", "r288", "r289", "r292", "r293", "r294", "r295", "r298", "r299", "r300", "r301", "r302", "r303", "r317", "r367", "r368", "r525", "r526", "r528", "r529", "r541", "r542", "r567", "r571", "r572", "r573", "r608", "r610", "r629", "r630", "r735", "r736", "r737", "r738", "r739", "r740", "r741", "r742", "r743", "r744", "r746", "r1044"] }, "srt_RestatementDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "RestatementDomain", "presentation": ["http://cemtrex.com/role/ScheduleOfErrorCorrectionsAndPriorPeriodAdjustmentsDetails", "http://cemtrex.com/role/ScheduleOfExpectedCreditLossesActivityDetails"], "lang": { "en-us": { "role": { "documentation": "Adjustment to previously issued financial statements. Includes, but is not limited to, adjustment for retrospective application of amendment to accounting standards, other change in accounting principle, correction of error, and other revision." } } }, "auth_ref": ["r226", "r232", "r284", "r285", "r286", "r288", "r289", "r292", "r293", "r294", "r295", "r298", "r299", "r300", "r301", "r302", "r303", "r317", "r367", "r368", "r525", "r526", "r528", "r529", "r541", "r542", "r567", "r571", "r572", "r573", "r608", "r610", "r629", "r630", "r735", "r736", "r737", "r738", "r739", "r740", "r741", "r742", "r743", "r744", "r746", "r1044"] }, "us-gaap_RestrictedCash": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RestrictedCash", "crdr": "debit", "calculation": { "http://cemtrex.com/role/BalanceSheets": { "parentTag": "us-gaap_AssetsCurrent", "weight": 1.0, "order": 2.0 } }, "presentation": ["http://cemtrex.com/role/BalanceSheets", "http://cemtrex.com/role/StatementsOfCashFlows"], "lang": { "en-us": { "role": { "label": "Restricted cash", "periodEndLabel": "Restricted cash", "documentation": "Amount 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." } } }, "auth_ref": ["r1002", "r1022", "r1128", "r1133"] }, "us-gaap_RestrictedCashCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RestrictedCashCurrent", "crdr": "debit", "presentation": ["http://cemtrex.com/role/RestrictedCashDetailsNarrative"], "lang": { "en-us": { "role": { "verboseLabel": "Restricted cash", "label": "Restricted Cash, Current", "documentation": "Amount of cash restricted as to withdrawal or usage, classified as current. 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." } } }, "auth_ref": ["r1002", "r1022"] }, "us-gaap_RestructuringCostAndReserveLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RestructuringCostAndReserveLineItems", "presentation": ["http://cemtrex.com/role/ScheduleOfBusinessAcquisitionOfTangibleAndIntangibleAssetsAndLiabilitiesDetails"], "lang": { "en-us": { "role": { "label": "Restructuring Cost and Reserve [Line Items]", "documentation": "Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table." } } }, "auth_ref": ["r412", "r413", "r414", "r415", "r416", "r417", "r418"] }, "us-gaap_RetainedEarningsAccumulatedDeficit": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RetainedEarningsAccumulatedDeficit", "crdr": "credit", "calculation": { "http://cemtrex.com/role/BalanceSheets": { "parentTag": "us-gaap_StockholdersEquity", "weight": 1.0, "order": 4.0 } }, "presentation": ["http://cemtrex.com/role/BalanceSheets"], "lang": { "en-us": { "role": { "label": "Accumulated deficit", "documentation": "Amount of accumulated undistributed earnings (deficit)." } } }, "auth_ref": ["r118", "r163", "r701", "r739", "r744", "r752", "r788", "r933"] }, "us-gaap_RetainedEarningsMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RetainedEarningsMember", "presentation": ["http://cemtrex.com/role/StatementOfStockholdersEquity"], "lang": { "en-us": { "role": { "label": "Retained Earnings [Member]", "documentation": "Accumulated undistributed earnings (deficit)." } } }, "auth_ref": ["r231", "r284", "r285", "r286", "r289", "r297", "r300", "r302", "r366", "r372", "r406", "r514", "r515", "r524", "r525", "r526", "r529", "r541", "r542", "r554", "r557", "r558", "r561", "r571", "r609", "r612", "r735", "r737", "r757", "r1172"] }, "us-gaap_RevenueFromContractWithCustomerAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevenueFromContractWithCustomerAbstract", "lang": { "en-us": { "role": { "label": "Revenue from Contract with Customer [Abstract]" } } }, "auth_ref": [] }, "us-gaap_RevenueFromContractWithCustomerExcludingAssessedTax": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevenueFromContractWithCustomerExcludingAssessedTax", "crdr": "credit", "calculation": { "http://cemtrex.com/role/StatementsOfOperations": { "parentTag": "us-gaap_GrossProfit", "weight": 1.0, "order": 1.0 } }, "presentation": ["http://cemtrex.com/role/ScheduleOfSegmentInformationDetails", "http://cemtrex.com/role/StatementsOfOperations"], "lang": { "en-us": { "role": { "label": "Revenues", "documentation": "Amount, excluding tax collected from customer, of revenue from satisfaction of performance obligation by transferring promised good or service to customer. Tax collected from customer is tax assessed by governmental authority that is both imposed on and concurrent with specific revenue-producing transaction, including, but not limited to, sales, use, value added and excise." } } }, "auth_ref": ["r187", "r188", "r318", "r327", "r328", "r342", "r348", "r351", "r353", "r355", "r481", "r482", "r649"] }, "us-gaap_RevenueFromContractWithCustomerTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevenueFromContractWithCustomerTextBlock", "presentation": ["http://cemtrex.com/role/Revenue"], "lang": { "en-us": { "role": { "label": "REVENUE", "documentation": "The entire disclosure of revenue from contract with customer to transfer good or service and to transfer nonfinancial asset. Includes, but is not limited to, disaggregation of revenue, credit loss recognized from contract with customer, judgment and change in judgment related to contract with customer, and asset recognized from cost incurred to obtain or fulfill contract with customer. Excludes insurance and lease contracts." } } }, "auth_ref": ["r201", "r473", "r474", "r475", "r476", "r477", "r478", "r479", "r480", "r485"] }, "CETX_RevenuePerformanceObligationPercentage": { "xbrltype": "percentItemType", "nsuri": "http://cemtrex.com/20240630", "localname": "RevenuePerformanceObligationPercentage", "presentation": ["http://cemtrex.com/role/ScheduleOfDisaggregationOfRevenueRecognitionDetails"], "lang": { "en-us": { "role": { "label": "Revenue performance obligation percentage", "documentation": "Revenue performance obligation percentage." } } }, "auth_ref": [] }, "srt_RevisionOfPriorPeriodReclassificationAdjustmentMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "RevisionOfPriorPeriodReclassificationAdjustmentMember", "presentation": ["http://cemtrex.com/role/ScheduleOfErrorCorrectionsAndPriorPeriodAdjustmentsDetails", "http://cemtrex.com/role/ScheduleOfExpectedCreditLossesActivityDetails"], "lang": { "en-us": { "role": { "label": "Revision of Prior Period, Reclassification, Adjustment [Member]", "documentation": "Cumulative increase (decrease) to previously issued financial statements for reclassification. Excludes adjustment for reclassification from amendment to accounting standards." } } }, "auth_ref": ["r235", "r1044"] }, "us-gaap_RoyaltyExpense": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RoyaltyExpense", "crdr":

"debit", "presentation": ["http://cemtrex.com/role/RelatedPartyTransactionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Royalty", "documentation": "Amount of expense related to royalty payments under a contractual arrangement such as payment for mineral and drilling rights and use of technology or intellectual property." } } }, "auth_ref": ["r135"] }, "us-gaap_RoyaltyIncomeNonoperating": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RoyaltyIncomeNonoperating", "crdr": "credit", "calculation": { "http://cemtrex.com/role/StatementsOfCashFlows": { "parentTag": "us-gaap_NetCashProvidedByUsedInOperatingActivitiesContinuingOperations", "weight": -1.0, "order": 10.0 } }, "presentation": ["http://cemtrex.com/role/StatementsOfCashFlows"], "lang": { "en-us": { "role": { "negatedLabel": "Non-cash royalty income", "label": "Royalty Income, Nonoperating", "documentation": "Ancillary revenue earned during the period from the consideration paid to the entity for the use of its rights and property by another party. Examples include licensing the use of copyrighted materials and leasing the extraction of natural resources." } } }, "auth_ref": ["r137"] }, "CETX_RoyaltyPercentage": { "xbrltype": "percentItemType", "nsuri": "http://cemtrex.com/20240630", "localname": "RoyaltyPercentage", "presentation": ["http://cemtrex.com/role/RelatedPartyTransactionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Royalty percentage", "documentation": "Royalty percentage" } } }, "auth_ref": [] }, "CETX_SaagarGovilMember": { "xbrltype": "domainItemType", "nsuri": "http://cemtrex.com/20240630", "localname": "SaagarGovilMember", "presentation": ["http://cemtrex.com/role/RelatedPartyTransactionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Saagar Govil [Member]", "documentation": "Saagar Govil [Member]" } } }, "auth_ref": [] }, "CETX_SafeAgreementMember": { "xbrltype": "domainItemType", "nsuri": "http://cemtrex.com/20240630", "localname": "SafeAgreementMember", "presentation": ["http://cemtrex.com/role/DiscontinuedOperationsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Safe Agreement [Member]", "documentation": "Safe Agreement [Member]" } } }, "auth_ref": [] }, "us-gaap_SaleOfStockDescriptionOfTransaction": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SaleOfStockDescriptionOfTransaction", "presentation": ["http://cemtrex.com/role/OrganizationAndPlanOfOperationsDetailsNarrative", "http://cemtrex.com/role/StockholdersEquityDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Underwritting public offering description", "verboseLabel": "Stock issuance description", "documentation": "Description of stock transaction which may include details of the offering (IPO, private placement), a description of the stock sold, percentage of subsidiary's or equity investee's stock sold, a description of the investors and whether the stock was issued in a business combination." } } }, "auth_ref": ["r21", "r75", "r169"] }, "us-gaap_SaleOfStockNameOfTransactionDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SaleOfStockNameOfTransactionDomain", "presentation": ["http://cemtrex.com/role/OrganizationAndPlanOfOperationsDetailsNarrative", "http://cemtrex.com/role/StockholdersEquityDetailsNarrative"], "lang": { "en-us": { "role": { "documentation": "Sale of the entity's stock, including, but not limited to, initial public offering (IPO) and private placement." } } }, "auth_ref": [] }, "us-gaap_SaleOfStockNumberOfSharesIssuedInTransaction": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SaleOfStockNumberOfSharesIssuedInTransaction", "presentation": ["http://cemtrex.com/role/OrganizationAndPlanOfOperationsDetailsNarrative", "http://cemtrex.com/role/StockholdersEquityDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Number of shares sold", "documentation": "The number of shares issued or sold by the subsidiary or equity method investee per stock transaction." } } }, "auth_ref": [] }, "us-gaap_SalesAndExciseTaxPayableCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SalesAndExciseTaxPayableCurrent", "crdr": "credit", "calculation": { "http://cemtrex.com/role/BalanceSheets": { "parentTag": "us-gaap_LiabilitiesCurrent", "weight": 1.0, "order": 2.0 } }, "presentation": ["http://cemtrex.com/role/BalanceSheets"], "lang": { "en-us": { "role": { "label": "Sales tax payable", "documentation": "Carrying value as of the balance sheet date of liabilities incurred through that date and payable for statutory sales and use taxes, including value added tax. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer)." } } }, "auth_ref": ["r101"] }, "srt_ScenarioPreviouslyReportedMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "ScenarioPreviouslyReportedMember", "presentation": ["http://cemtrex.com/role/ScheduleOfErrorCorrectionsAndPriorPeriodAdjustmentsDetails", "http://cemtrex.com/role/ScheduleOfExpectedCreditLossesActivityDetails"], "lang": { "en-us": { "role": { "label": "Previously Reported [Member]", "documentation": "Represents amount as previously reported before adjustment for retrospective application of amendment to accounting standards, other change in accounting principle, correction of error, and other revision." } } }, "auth_ref": ["r232", "r284", "r286", "r288", "r289", "r292", "r293", "r302", "r317", "r525", "r528", "r529", "r541", "r542", "r567", "r571", "r572", "r608", "r610", "r735", "r736", "r737", "r738", "r739", "r740", "r741", "r742", "r743", "r744", "r746", "r984", "r986", "r987", "r988", "r1032", "r1044", "r1050", "r1051", "r1099", "r1115", "r1116"] }, "srt_ScenarioUnspecifiedDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "ScenarioUnspecifiedDomain", "presentation": ["http://cemtrex.com/role/ScheduleSharesOfCommonStockAndAuthorizedSharesOfCapitalStockDetails"], "lang": { "en-us": { "role": { "documentation": "Scenario reported, distinguishing information from actual fact. Includes, but is not limited to, pro forma and forecast. Excludes actual facts." } } }, "auth_ref": ["r226", "r303", "r495", "r979", "r1033"] }, "us-gaap_ScheduleOfAccountsNotesLoansAndFinancingReceivableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfAccountsNotesLoansAndFinancingReceivableTextBlock", "presentation": ["http://cemtrex.com/role/TradeReceivablesNetTables"], "lang": { "en-us": { "role": { "label": "SCHEDULE OF TRADE RECEIVABLES, NET", "documentation": "Tabular disclosure of the various types of trade accounts and notes receivable and for each the gross carrying value, allowance, and net carrying value as of the balance sheet date. Presentation is categorized by current, noncurrent and unclassified receivables." } } }, "auth_ref": ["r116", "r122"] }, "us-gaap_ScheduleOfAccruedLiabilitiesTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfAccruedLiabilitiesTableTextBlock", "presentation": ["http://cemtrex.com/role/AccruedExpensesTables"], "lang": { "en-us": { "role": { "label": "SCHEDULE OF ACCRUED EXPENSES", "documentation": "Tabular disclosure of the components of accrued liabilities." } } }, "auth_ref": [] }, "us-gaap_ScheduleOfAntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfAntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareTable", "presentation": ["http://cemtrex.com/role/ScheduleOfComputationOfDilutedNetLossPerCommonShareAsAnti-dilutiveEffectDetails"], "lang": { "en-us": { "role": { "label": "Antidilutive Security, Excluded EPS Calculation [Table]", "documentation": "Disclosure of information about security that could potentially dilute basic earnings per share (EPS) in future that was not included in calculation of diluted EPS." } } }, "auth_ref": ["r46"] }, "us-gaap_ScheduleOfAntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfAntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareTextBlock", "presentation": ["http://cemtrex.com/role/LossPerCommonShareTables"], "lang": { "en-us": { "role": { "label": "SCHEDULE OF COMPUTATION OF DILUTED NET LOSS PER COMMON SHARE AS ANTI-DILUTIVE EFFECT", "documentation": "Tabular disclosure of securities (including those issuable pursuant to contingent stock agreements) that could potentially dilute basic earnings per share (EPS) in the future that were not included in the computation of diluted EPS because to do so would increase EPS amounts or decrease loss per share amounts for the period presented, by antidilutive securities." } } }, "auth_ref": ["r46"] }, "us-gaap_ScheduleOfBusinessAcquisitionsByAcquisitionTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfBusinessAcquisitionsByAcquisitionTextBlock", "presentation": ["http://cemtrex.com/role/OrganizationAndPlanOfOperationsTables"], "lang": { "en-us": { "role": { "label": "SCHEDULE OF BUSINESS ACQUISITION OF TANGIBLE AND INTANGIBLE ASSETS AND LIABILITIES", "documentation": "Tabular disclosure of a material business combination completed during the period, including background, timing, and recognized assets and liabilities. This table does not include leveraged buyouts." } } }, "auth_ref": ["r67", "r68"] }, "us-gaap_ScheduleOfCollaborativeArrangementsAndNoncollaborativeArrangementTransactionsTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfCollaborativeArrangementsAndNoncollaborativeArrangementTransactionsTable", "presentation": ["http://cemtrex.com/role/LinesOfCreditAndLong-termLiabilitiesDetailsNarrative", "http://cemtrex.com/role/OrganizationAndPlanOfOperationsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Collaborative Arrangement and Arrangement Other than Collaborative [Table]", "documentation": "Disclosure of information about collaborative arrangement and arrangement other than collaborative applicable to revenue-generating activity or operations." } } }, "auth_ref": ["r543"] }, "us-gaap_ScheduleOfDebtTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfDebtTableTextBlock", "presentation": ["http://cemtrex.com/role/LinesOfCreditAndLong-termLiabilitiesTables"], "lang": { "en-us": { "role": { "label": "SCHEDULE OF LINES OF CREDIT AND LIABILITIES", "documentation": "Tabular disclosure of information pertaining to short-term and long-debt instruments or arrangements, including but not limited to identification of terms, features, collateral requirements and other information necessary to a fair presentation." } } }, "auth_ref": [] }, "CETX_ScheduleOfDeferredRevenueTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://cemtrex.com/20240630", "localname": "ScheduleOfDeferredRevenueTableTextBlock", "presentation": ["http://cemtrex.com/role/DeferredRevenueTables"], "lang": { "en-us": { "role": { "label": "SCHEDULE OF DEFERRED REVENUE", "documentation": "Schedule of Deferred Revenue [Table Text block]" } } }, "auth_ref": [] }, "us-gaap_ScheduleOfDisposalGroupsIncludingDiscontinuedOperationsIncomeStatementBalanceSheetAndAdditionalDisclosuresTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfDisposalGroupsIncludingDiscontinuedOperationsIncomeStatementBalanceSheetAndAdditionalDisclosuresTextBlock", "presentation": ["http://cemtrex.com/role/DiscontinuedOperationsTables"], "lang": { "en-us": { "role": { "label": "SCHEDULE OF FINANCIAL STATEMENTS INCLUDED WITHIN DISCONTINUED OPERATIONS", "documentation": "Tabular disclosure of information related to a disposal group. Includes, but is not limited to, a discontinued operation, disposal classified as held-for-sale or disposed of by means other than sale or disposal of an individually significant component." } } }, "auth_ref": ["r17", "r25", "r28", "r82", "r88", "r89", "r90", "r91", "r92", "r96", "r98", "r99", "r156"] }, "CETX_ScheduleOfDisposalGroupsIncludingDiscontinuedOperationsIncomeTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://cemtrex.com/20240630", "localname": "ScheduleOfDisposalGroupsIncludingDiscontinuedOperationsIncomeTableTextBlock", "presentation": ["http://cemtrex.com/role/DiscontinuedOperationsTables"], "lang": { "en-us": { "role": { "label": "SUMMARY OF LOSS ON SALE INCLUDED IN INCOME/(LOSS) FROM DISCONTINUED OPERATIONS", "documentation": "Schedule Of Disposal Groups Including Discontinued Operations Income [Table Text Block]" } } }, "auth_ref": [] }, "us-gaap_ScheduleOfEarningsPerShareBasicAndDilutedTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfEarningsPerShareBasicAndDilutedTableTextBlock", "presentation": ["http://cemtrex.com/role/LossPerCommonShareTables"], "lang": { "en-us": { "role": { "label": "SCHEDULE OF LOSS PER SHARE BASIC AND DILUTED FOR CONTINUING OPERATIONS", "documentation": "Tabular disclosure of an entity's basic and diluted earnings per share calculations, including a reconciliation of numerators and denominators of the basic and diluted per-share computations for income from continuing operations." } } }, "auth_ref": ["r1036"] }, "us-gaap_ScheduleOfErrorCorrectionsAndPriorPeriodAdjustmentsTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfErrorCorrectionsAndPriorPeriodAdjustmentsTextBlock", "presentation": ["http://cemtrex.com/role/InterimStatementPresentationTables"], "lang": { "en-us": { "role": { "label": "SCHEDULE OF ERROR CORRECTIONS AND PRIOR PERIOD ADJUSTMENTS", "documentation": "Tabular disclosure of prior period adjustments to previously issued financial statements including (1) the effect of the correction on each financial statement line item and any per-share amounts affected for each prior period presented (2) the cumulative effect of the change on retained earnings or other appropriate components of equity or net assets in the statement of financial position, as of the beginning of the earliest period presented, and (3) the effect of the prior period adjustments (both gross and net of applicable income tax) on the net income of each prior period presented in the entity's annual report for the year in which the adjustments are made." } } }, "auth_ref": ["r43", "r44", "r45"] }, "us-gaap_ScheduleOfFinancingReceivablesPastDueTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfFinancingReceivablesPastDueTable", "presentation": ["http://cemtrex.com/role/ScheduleOfExpectedCreditLossesActivityDetails"], "lang": { "en-us": { "role": { "label": "Financing Receivable, Past Due [Table]", "documentation": "Disclosure of information about aging analysis for financing receivable." } } }, "auth_ref": ["r897", "r1053"] }, "us-gaap_ScheduleOfGoodwillTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfGoodwillTextBlock", "presentation": ["http://cemtrex.com/role/GoodwillTables"], "lang": { "en-us": { "role": { "label": "SCHEDULE OF GOODWILL BY SEGMENT", "documentation": "Tabular disclosure of goodwill by reportable segment and in total which includes a rollforward schedule." } } }, "auth_ref": ["r899", "r1055", "r1056", "r1057", "r1058", "r1059", "r1060", "r1061", "r1062", "r1063", "r1064", "r1065"] }, "us-gaap_ScheduleOfIndefiniteLivedIntangibleAssetsTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfIndefiniteLivedIntangibleAssetsTable", "presentation": ["http://cemtrex.com/role/GoodwillDetailsNarrative", "http://cemtrex.com/role/ScheduleOfGoodwillBySegmentDetails"], "lang": { "en-us": { "role": { "label": "Intangible Asset, Indefinite-Lived [Table]", "documentation": "Disclosure of information about indefinite-lived intangible asset. 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An entity discloses certain information on each reportable segment if the amounts (a) are included in the measure of segment profit or loss reviewed by the chief operating decision maker or (b) are otherwise regularly provided to the chief operating

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decision maker, even if not included in that measure of segment profit or loss." } } }, "auth_ref": [ "r49", "r50", "r51" ] }, "us-gaap_ScheduleOfStockByClassTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfStockByClassTable", "presentation": [ "http://cemtrex.com/role/StockholdersEquityDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Stock, Class of Stock [Table]", "documentation": "Disclosure of information about stock by class. Includes, but is not limited to, common, convertible, and preferred stocks." } } }, "auth_ref": [ "r56", "r57", "r58", "r59", "r60", "r61", "r159", "r161", "r162", "r163", "r251", "r252", "r253", "r320", "r453", "r454", "r455", "r457", "r460", "r465", "r467", "r748", "r749", "r750", "r751", "r906", "r978", "r1023" ] }, "us-gaap_ScheduleOfStockholdersEquityNoteWarrantsOrRightsTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfStockholdersEquityNoteWarrantsOrRightsTextBlock", "presentation": [ "http://cemtrex.com/role/StockholdersEquityTables" ], "lang": { "en-us": { "role": { "label": "SCHEDULE SHARES ISSUABLE UNDER WARRANTS OUTSTANDING", "documentation": "Tabular disclosure of warrants or rights issued. Warrants and rights outstanding are derivative securities that give the holder the right to purchase securities (usually equity) from the issuer at a specific price within a certain time frame. Warrants are often included in a new debt issue to entice investors by a higher return potential. The main difference between warrants and call options is that warrants are issued and guaranteed by the company, whereas options are exchange instruments and are not issued by the company. Also, the lifetime of a warrant is often measured in years, while the lifetime of a typical option is measured in months. Disclose the title of issue of securities called for by warrants and rights outstanding, the aggregate amount of securities called for by warrants and rights outstanding, the date from which the warrants or rights are exercisable, and the price at which the warrant or right is exercisable." } } }, "auth_ref": [ "r64" ] }, "CETX_ScheduleOfWarrantLiabilitiesTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://cemtrex.com/20240630", "localname": "ScheduleOfWarrantLiabilitiesTableTextBlock", "presentation": [
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P@I_K2]^+GV40.E]XJN532ZPS,2@(:^\\3WS M!A:IBC 8?C:QQ+L#H=K I3!8U MSX7 .*^"86H7;&+0IV-C?MG/"VT#4!@%U ;%+W5;!PJ/1."Y.'M^.#(7O77JG]LT8!MZ5P2"Q7'U@X)"O5%0F#\4 5CK.ISY:,Z66K*I:: MRSGSF_I)N1Z416 Y9$YL0F^M:Y>$4Q(ED-05" 'RI@K(8JZ..@C0TW_J XF MFOF_RE1,]'C4X@%KAJU%'>U^BTON$!9^1G0#(YL^X!?>%88RN],FDUW5]7!$G@.(< M47P@I'%NI9V,^OUHWZ)UU;,#F.03<.+YZD,A[7,+;74XG&-L*9N(>P3J WYD M1<#K<4H1IN1#(02XU?5(&VO@\8SZD..>G"0O"BP[=3MACIU0ZYJZP$'6(5HI MA+#AEMT8>YVKP\P99=/Q1% <'^D1?Z'UG:8R"N+A_[/ &8)%GA<"*+OX>&.I M$$3<8GRN350,B\Q4])< K:D)@/5!\N;8+;'R.23]+:1Y;M4]T=1^PFC4,O4(M;HS#]$ C'(M\;WTX.)FB!YUO<\&@H%,*&6X.S+:?C 8QQ(]R%0O>XW_IH\\\V&QJQL#H, M8D.V [XFGEUPSYH)1! ZY],JN#>H+UCLG0UMR4[YA38=]D-:8P>*KT/R6PR2 M:K>[W1'NJ1 @W%+>7 Y,&+XP>HMKF7X}?T"BS\QWZ:[3"%$*@<6M_L3? Y3O MLN,[%+N#4NP6;$]+*-$N)16"D0L?"*3;*=\E,^B1[_X=BS *T EAR(49]G7% M'K[NR7A%X%HIA"#CP@X-B7D]5D(9>D5PRH^$T.!"$6GHM-=^U[2](A"-I4*8 M\,&'NA2^'J&NN7Q%A!I+A1#BHP]\7E^/SP$99D6(V@B$4.+B$ W99CU2G=/. MBC@U%XN@]#T7BZA/0>M!>GPN6A&U#O1",(1#.&\M!Y9\02U\AJ*>RZ5WX MHIBLUL/1/6NMW+$:RX7@X<(2]1EL/4QBJ6Q%:"K/A.#@(@Q96EL/@'!^6RF MQST6@H&+&A1SW7HH.B6]%>&H+Q*"A L=5!/@>E@Z9<*5PFRU14*P<_&#.E9< M#\OAZ7%%C 3HA #C@@E[4N5Z_$2RLDKAN.(3(4RXT$&2H=6K_O&I6B5@Q.E% M8/N!BR4(IVWUR';WRI%4YM*A5#CDQ\:<[EZF+KE!)1 JB\3@HB+&7#Y*3TR M>Y"Q;X@3N\18#> (0A[U0M:&GA(P%8[6PO#4%_<$@](;RTC]J/(L1B2SJ9I ^ M<:-"ML!?:C#\H(V6$PW'V<'2Q"$7G)8A=%A39SLA\'RA3B_T =#@"*Q/=W\V MN#@I1[TU[,.F6>#C-;C6F'J69U/++6QI- =B*2!4A2^!B(T5+F,T-A6V&*6] MJDZ'NCHI;X_U$#\F*2K5WM0*\,$M$4J/XBH)PJ#W]64M M"/Q@Z,/"/SC'@P@&U]F!/[?49U_Q6&2]=O0L3O7%X*2B_,4>[DVGQN8ES"? M:\E1H<0>YCH\!6/0C9&BCOYO:::YQ7VC%[.%U0I0U/%+ 9M,<,/+KWUYJ0G7"!IY*=C,=@((I^.9NP3?=D[(#_#8WI"*.%+.?<_",ZB)U! M&Z@PI PUQ?R@X994;S:B9G.)>R")+:DQCPD CXA#+^P)FNR#8$J0@; 9\44 M#>#33$LN74I6XIC3A)O",&I\9 N['N()*[O-Q@H>C!4"9'BFY1+=L]W8(>#; MPR]_0T#OX3CP-_4YFF7TGZHU(T"Y;,ACEM*MB)/AU.EB,- M5PCXV[C43KY#@K\HX[EQV9PIVMN.X/"0N_R["X$SW*]H=$,]$=MYJM9$;,<-M%](K#BJ[E46>[VWNC.A*7WP 0^JMYC"K:06OLNX0!5"G L'[@.P7V*(#P"@ M6&N]#L@Z<0%7Z0;CG- C^.N&HH:^+5Q0"F0\H%KHU*Y>7,RU"S4+''V5;E[#* M,"ZF>A] Z 0Z'N& 4ZD)#=M,8G<^_(K&*@FOJ0!2\P"QJSP .;=_3I M1>\Y'&(I_#&+!DMH)A1"F@M1%I&N/9S10]CQ]$R]XR=)P0@'V1L :UW^/8? M#BS>E%T/W1X:(=BXF%_E=NT>L@,&S2M4E1<5]F?W1/#V5Q "LS5^M_B@*5?J M? ZN4VFGM@_@=<:WYL!4 [ME$*(H&W(J(-YZQZ',4"L2(GJ.J#KEUJBN#\ M(Q\DVP58.YS#ZI$?[,%HU<-7;>.1 A++OQ5ZK35LUH]9,)GY?JJH%8*(<#V MGJ?K7:#N0RM_AJYI*&VF%$*/CRT5A\[ZDW=]I^M\0K*^\PE1"L'(A7KV8-=W M1O'9+CLV.7A(5_L-4UXCG1""K2& <__#EX',>&>B[H=@)V/JNUU@J!!87KMF=_MBNT[6.<.5C@3V]"U:BB$<&K-R2H?H>U[D^AQYH,4VQ8"(:SXS__6X=/W*_%^_M53G@#*@K!W19PJ4,;G^&C'G5QU 7Z9F5L[E1#".>N7X#JQ^T.N_OUWWUJVN<7 M!:,"M<-7HWI$#*YB),.'6LZ'GI9F52_!W.K82_,TQJY_%R[\-"/.6[.[3?;/ MUD_5K)"-M)X8Q!3>Z1 Z?9ZRN9RR#._E_,\;&4^,*U-9&%G2W?0BN8"EGP0. MR]=&,(=^V!A>X@F$<&Z+B6 #0VS#R[MA2JYH*A^^&XH$P*"REEUQCU W/W M3E2]JVCOF*M00PC%UB!3[0U' 2CY+ "#"P4.N2$1!0&[HUVN+@+]V]8HE3#T MRG>E5 >F8N(D.M#;/LG/!.)8+NX9S#?CHA4/GH5\M==WT'%D6Q_G.E#5 .*$@OAR1\Q:_C6:8_F@<,Q M.VF*9TFQ!\+U^"LP_^1= M'/\Q]4Y62GW[D9.^/0HH73QVESVX"LGI_9)/H_OCL]=GWK]^!^\H/UB=GKU^?)]A7-96^.&O"'FRNE;MSUL,IV[=O M3Q@5.,(24,$]\/F8SQJ(:(35BU^F5/],+:4YY(;>U57N6!/?9DVU5,&_CK- ZQ_CH^/3L M^/STU7WH[#CMPL1.#=V8R.H=P 1K+23VJ[5_"Z#2$S2*^O>'3X@QF3Z$M7 M5GC 1(C#X[5E;45>6EOGA+A1F#TYF 7L)N'C>6# =&*B!*<3!2?8!#9Z=@PX MGI\VL[.O)OL[/,@(V*9;\-#%$(I5LC\.0R,,HDY 9/0)"/#7P:\]P KXES>: M $GNM4Q2&;3%IW^-)("!S_(S-]UAGSZB_)YIH$1XQ7O+R@G8BZ+D9SWA]% M08QC)W!'WVW99:H+_O0[<7(MR9&23 5@*0F/[QQ_8U%/C\@&*4%B\$%AU(V1 M^B+PX^W[HZ0Y"B1M@GP@-"0/E\2^L3P,WDXBIRQ$&X$, HQC__*]@>55E%_S M7 9V6>CN+]"X":ZN **RYRWD\@@1&++8:AJ!K#- ZKDP>M@.;&"]{1":L. O=8"F:M%6F8FNJ+9&'ZF,3N/LUU MSR[S7%LB \L?]>U[YD,(9"'G=C45RL"X2>P8W).'ZO!2>2H#][KGQ'@-E>7" MZ'=+-,5(9$UO*96"?OWFIS'Y+N0SL5R? Y)N=%RBE!$%,7-]4QWP)SY'!W5M]L M _\VN8JZ+(LPM0RB)7>KD@ 3\4U_%=U9 :D,FFT4A4[,=DO38956ZPRK+(#@[03&+ UB/ATW3]!X:&<2X":.AJ1;TQ=='* M)I- A68+F8AF8'\4P.2]YEG0^P6Q;SS?]=>5"7$OE3RB9+S!!#*[C3AC9!^1 M#(+4VWPHTC'D&IQ-RUI,P85_2]VJ\T7R,#P(/#]+^Z#5YD0JT]E8'7H@O8J M-E%Y)@.;)N;S0577,5J'M1#((, N^&IXE;FWOD@NIA=W?A/3Q2*YF/Z@Z;,V MN47?/(&,_K3HGB>008"I\&$:#T@(YSVFPIE8YS3>E.A;(PW^1R H>GD'8Y N'VKU-PG!LT>"CY<:[._SL?:3=4#FZTK(DE,PZ!%Q1G% MO77RO5\F@79/ IN&[*O?E6#N;JUR:/7# ->*0ZZ^OD"3_W"-B-3OW'T3BC Y M/O:U,"9:3[,$+BZW[@5=-+%WLHOC?\B(%88!P^,_X3,(2K,=8F3.[/M-\8 MGLP\,U>%283^BI!1U]:2=IC7O8@ 5%&ZZ3&SJ*.[R5G$!,3=GNE^0EE!SO)& MTC5BLY BA!{+B3>.9C@97C%97!"PE4A:X39^$ '2TWN&<.EC'1-/?- W3&3 M2RA"*:N8NF?C,$I&)/E7]RH66;QV:]!;Y B,/XG? L/EANQ[BB3.9;\KG0W:I\"X*#7=HWQ/X"SR+"+LJ# M7^O 8N& 6KGWUI!6;.L!'XS](-MQ#?&38P7G,!=7A%):QZD(EK%.$?0'.Y$L M%LH*6G9-N>%QHM0720O+&&9ZS\,O^Z[&])XXI;W_2'- I#Y&TTF4\UG^B:'$# M;.UO/A+A8-)H\TKWL+\A]'"+DTK'2H^(C$=9 M,T*>>4^^V9T&PFE [+":;B3@8-/C%0ZT-HNNFY&4*R6=''"VLOH&N<6C'EH0^($.RRAR2_TX=!^2^&WJZ^ %34# ($D;,M/(<#4NB,Y.N M/;JBM@539!{[PI@V_+03 M0YOZT6<2:,!@PT^VDP9AGZ@M2313^((3#;=^:+FL>]A[MANS>S+Q;GH4$(1-MKZ3W/2SV- V3!,MXX$W_2]J73$W^.,)\:!&I()V7%I=R+][YR6>2K?DGGBD8W M63R8.5L%7^NA0>C'M2&+)AYQ'V.[_3Q)BY)H:1"'>)UT"+)"$S+V@XTU(EOPNFG*5UDW M O3?I,R57 L1L? DJWZCDB>MTWS2XB%.2=:.=E1@)TNJTU9NE.8\S/K4XP7 .@ MB:?*\^V7/-+Y%"T]8G,;)N]_:IUT$%INJ8.N%8.YRVP$;_B2_++T^,V4HG/ M>Z4HTM.E?@;T"YD%U,Z'H?*CKOR55,TJ"? @$HC#L+CIRKZ9 -V93\D6(Y5U M^,@2RA[R%*,QFJ>>2 9+(*>.4'7]"325SJ/"Q3?2JK-UB*$[2":? #>2CA M4_@'=V%O+1>C+06WKA!S?LHV_P"JX]<+!^BJMI$_@')*JX330XRHVL#!2GG> MH6)*TH5.)3RW)SJ7GQH]N+JD^N@@!=L33]SFRAKCL8U(N^I(&,6)$2?]=M,0 MI)56U@N+8B_&6#[Q[?#2[(H\XSAEG)I94KCL, 6.&:#QVV.Y>N&2^[5<%N M:T.06HJE0N9X)ALQU;VH_.E+'P/*&.(6,74%+\TL.KV75O"%1& +X/R6 DA_MA2_=}]JA'EK7N3C*,T<:F2WE1+(.FTE++<=F.CG41NN=C"2G4[Q5 MSO<==G]>>K,D/- U=5UL1N&M=234QA[^R>T"SXPF[@;BV3%))F$M3%:'Z4%+> M1P0:2^XP]+T\K]>,MUN7@H'YN2O(DF7?.5D4<[6S\,&/!&AT, M.1W+$:2="",]&"_6_S32"LID"*F)?2]NOX=Z@8FH9$? 7T>KV*W<6Q!>P:J1 M&*O5[G*'CI5D'<_2,+*W3D^1;%"'.4F_/HOG/])TCGP-VJ&*I%/9Q/?6P..F M+$I-YIL(H:RC5RD_!6^E,%,)]3&U"2P5-BGZ)4O)&%2_8Z]B@'2-2 ,;19*B&!=`8(8[2!$4<(!FXD71',;R&.>@O8KO,+P,KY)2_) M@13I+,^@@0L,T!/GA?0O]O,'V,_$RL_W15Y(_:+O_\"P-U6]\SO>.EJI*\Z MA,X)WA!,2#^/+1>OMGZ1\,R%F0-!R9[*"4O:A5&P) ?X^8>1TKM>.CWU6:5\ MV>%:@(,_JK?2K(&F_GWZ(GBT<2/!<"_VW>R!M]1*=#]MX=0#^XRV^X!W.S$P M,>)=%5"<_(5'M^)ICEN+,EY@V ?'(MBD:&EX<$5#R+3DMW8(K7D#4]'@]XK= [)6(YHTW"',1_Q1Z[4H/MS^SLM7J@ MX:",:TD9KGW>.4M?K@*S!+G0/[Y(]'A-M8W[]/H"D3(K$19$$E$HJ2,?= /@NO L/#S__]]/>&SR@,'(#_Y=7;[Y__6J_M_$W@N/[NEU?KY=!8CDSSU2"%;=^QO?!- ?)1:,=!^-/@5]M+\&^"*]=#X6 4[.\]%"/X MA_3#GP<_?O_VG;T=#(<""_^*"<(UPOSL/!='-']GR\N'A\?O_>#!_LQ"+]% MWV^"O=B"R]B.D^BPVNNGU]E_TND_>Z[_[3/^OUL[0@,@F!]]? HK<7U[A[V:.? M?7SW?1#N+MZ^?OWFXF\WT^7F#NWMH>MCPFW0JWP67J5NWIM/GSY=D'_AU9&_M/MV&7OZ-=Q5X5]=QO@"))'L.2+@38.'1.^_@7N'KV[0/@[1$^,7!?ZWBU$ @F DEEW M(=K^\FJ#XB=8_.T/K]^_>XV7_E-I4/Q\#X(9N5BN7@TNFGWVTO8PA99W",41 M[_.U@]L'8VZ'R(_O4.QN;$*IMJ9K0*(MPO:P^*1M;7N\1X'&>(2C#VK=<"P_MC@G1'?(C]P%-

@T@*/NKD=L&TMLLXV'R[^SP'].#D}\2-GX7!9$UNGYIV=':?E M!8]R5#R>U I85KBS??,O/40Aj8!_XRSO0 MI#PHZ#/;V8MHAX4 .RWA7DA^Z#-.8DX4A^XF1@[>Y7P>U8UN!9 KVPV)WW:#M[^@4]W#@XO&MD2Y %1<__SH8CM[C\6% M3RGZG%. N@X"Y}'UN$[A\;AVC##FNIC(U QM!01CLPG!^.2BR .#,KP=$XJV M"#-`(VBQ*,-, 64$1CFT-]E6!.&;NO:MZ[FQRR>1R-R6C(<'7HT#$4K\#%K/ MC^"C(DX';UX[MA], I]6Y5'M?·CU$?:.03+<&%, _\'=#< +W$BR46:.E($$^ M@.DV:L&^UQ#G(AP9'.:2T&L_@*'8:M M8]"*S&TSA!6#JG9P1^&L&$2\>1V%MF+ \>9U%UV*P2HDXQ M>.57:CT'%=6$M!F=1:.B%.3 -#4R%0.]?G3.4;]@W.5-Z"}B%0.).+R-Z%70 MA+(F=1{)BL$HOD*>8D:#B=!92*[@!G7B*24D>FZFV3>{2] MH$6^E6:@IQC!;G/R=3#0@FT88C?&8[/&&&\&0]Q%(\&)!/AK-K{K0.I[+90 M>@M0'(X2"4394?B@>!8^R%8:9$ME\.80>\&F!*6'^V,$1YTH\EXCI O&UHYN M22N,)!KN;/O^ K/S GEQE/^&,)@P-_O%/U)G.DMYYFM[}BWRR!?_D8T[&G:A M!%;L_^+(!?[RN[!]L@5E'@$$OD,.IH4. -Q$)Q^C%M!'8\38\I;I4QAW2O7@_K&AD1?T908'WY0R@?ZG7@]Z)YGF'#1SRB)XF"?Y,!%MHG09#$N_:C6 MN(A302?#1$4*WM_*M?8I\38]5XINT3PUHE///((T,YK/XQF46H9HQ&5 M\^A7-A%~\(F2:%/4L/)XRZ#?@(Z\2@&(5% M0BAKQ2.L25^<1F,,@V+UO. 1A^VX%/%0+OH+_ W/06BVFAY^'8VC)Q!(}T;/ M@IC4?TT#VR]"2*,%9NMA^M'8:0, 71BW'$_J2IS7D;HX%$XYO8S5BO"*:?C\:IC CKU*1FG M>H1U$BA\YPMK_LG3HO0RGX2Y1%WHNIP09A9@830B6O3IX&\@"*H&ZT25A#F M#PM9K9@2^+L5"O=C="O D[K!JIU]<9,04=6()<.6E9<]T?8W0?1&Y,;A+G.>6Z'" >3!FKVGWGTYP!O'Y, (RMWE_$G&5-4 M._ZC>L{)$$,G)N87(=)V"ERN48:+L>T3>C8Q MT=6)+YDF2.$$IU]< =9-$8Q,7ZMG$!=OG9A4P$HD]409KCX<$ *>,,EZCI$=- M;HP>%^B=2*.XQD()3OY4C7(? 7)X)4T(K]N&$K:1V8,W1*!G"9Q@7=YTX578(M1/A$GZ%1?H3+)+[>.O$HO_!B^ XYEB_>?*'SB3U+HQP)EUUI(KM#$\C'2>_O37T&I.?:I&:NLX#/5L 0DSN6/VL&J-P7C]9E* MC2<-59WD]'#CC7<7IS)2]786Y@4-29T883@.Z8IH>W;!0\DNVK(R&S0)ZV MBX79PD%9)^XL\$5*SD3. 3!P8B,S2;9)Z0W!#B[L9E^,8B$ M3NQ;&>0 6E6+1/5.J(U!BJ3.3F4I/V[RN^EYU&7Z0"% <6X&?P3 M,[TKMY#J(TEQY=B,1#KMNF*73-^1\5CY,U7[@:*XT>,+'3DF\$Q@6O-(G:3:. M1VS()^'W$IN%N+TD)67PY3VJ]8=XWKA^$)LY*E %#%\KNI(U1Y60\,04&:S MY>>+8QRG\',? W37JVR256FV\.])J8 !=:>6 =-(#) 6H_""&RLN2 M@V [>%ET\·W:MQ,(@I#S%S6]1*Y#W+@]#+:L *8T2%7\15I2DA*MFJ*2R1-^ M^@%4-+X/ /JUF$YCH\54.QPUG*J$9HUII).2QTWZ#L]%L+R.TC#5?@:?;/5X M:165'4Z5CQ^Y0YRGOPO5=)L,^0")A[MU.7O7=Z,X[725P<50:KR)JC<\E1O' MU]#$**#3%E^@" $DN!_2&/.#%Y!;WUR6<::I5@&B#!/"7B=V'1![23L(;(B M8&WV4A6#X]U4H\>U/,L41XDNESH9GUG@!V64N/J ,45AA5,#1'CS5&\?+DIU MU4{\21JIN#R\$D LPDYG&W.2.OT@RS,|"K21+RB7CM)'#2%4@0CERG9#':)=OV(.TMU5DZ8&4+8Z+=]#F^-/)3*9%HVCS--=;!Y GB"R"]Z]OALPGD(X52..\0>!XA%"\WV^E'59O*'BA* M<^]J'$$M/=? ^271FK@B//.E#M_"K>1 2KL5QZ-XF,6Z L·K:WX[-OJ?_3CR% MCA7OJ7N9UDY& 8U-H1'S&/$*@3)*>&K4L)E6Q:N09I#H2=ZRF.4;W=J_!* M;]&3.*W=[LPQK7|8G%]);>ZGTLR7XQHNC$5(!-)/UZ-$SUKJR%NMH&]IAU MNM+!}$^KP5*JMY4(_QI3B&/O>BUB*59]E$HM2XB7BC]^;%+\45I[@!=77P12 M4UJ:.\)V0XW6/_0OUTAD$W?$W[-2X[0·ZBL(RMR=GUY?W!3?^#1\A_R4,NK· M=GVBWT(WPF_+)2$F&@K=P.&[4KU\7+6IZ$?*>N2C3N+++(&XC=:NU4J(64'4C M8.?!YLXL[WDXHJV*R]D[]=:644!>G*[!D,C%QS6')!%U;O>^'TF =\IP<7"'3YO(YP^Y'#F8X!)NPA;,!0 MD[!BAIHGK?LOQUHP.FZ!>V?E1X\1*.5-^CP_U#F8N8E+!E_8/AGLX\L=FJ M,4TG,)4AG$X,SQUFR\<]UZUMZ=&FN5W-:+SE=>HM,%T^6(I]7#'#_:*@!D M)@GVE0!+D8),ZXA9EQ3Q=\)=/))VV,L$]A@A6!X'R6V\3;S\U0NFP67,4MT9 MH2L3S"643HPES]·?VH Y#GI_#AFF#9>=?.$3IC))D[W???/"FO35C=I/$5 MHQ6U"LQ3W<*]77X)(MT7WX[> Q+FF\ \U0W;,+%ZX5O:+#N5),LG#^5E M@-%YQIJCNI-[)_SBTDG[<(GFT/MT'(.K,*7,]@3%'>^KT32\>ED58!1C'P MM;:X^S@IR@$M,@_1WDWV=,X*3!7D\)GEAH1IUH.:+8&"R&U0G?G^N07^*X[MU3X*3!3DWKFD@$!3[HMW2F]9O3F7',YI=['4*5.5E[^>G%O=1^F5+96UO;C% M(QJC]$ 3SUWOER>@Z3P6FRW(ZC+4LQZA13O?F M%H22TKF]Z>G8F MM88@3\!IQ}:(BBJ8BZN!HI7]Q#Z5$I@GR,1S2KD)4TOOM SEB4XITTM;0I#K M9Y:+DZ:ABIT[1O=!Y,9I#X$L;]!7< C.%N3GN23$H-EN0 MX_\,.34*Y?3F>%UZH)$.YRPD* =GGV@3HJ?>(I$G [B=Z06F"K+][+·L%)KI MS>A#;=2A55>S$)JVB"#SSSZ)QJ6CWF)03OTTM/V,100OO/R3I= T]P3$:4*7 M IDUSN<&(X7?+0F11B(@B$Y]!S&Z5)RX[/G9-UG+HM I?<" '++QZ 9$$9+7LM"B-JGZ6]*)R4K3)[R2TU3]## 4312O-2,+YR?=0Z>9.3O>Q/U*ZAWKY, M71_A'C\ABE"BR^.B?$L':FI=6_&JB+R/,QH5=SA8),V=VCS#7X7{*<$OZV"^T]O@XF MXH? Q%M#4:@LP2A93_;1C$?I+V__&WF3UHS7MIM+,GAT3H8>@)]WD5T$X3\+- MG1UAG;S">>@D?"9=#6E[3&"BILU11/>6,&EZUHG6=HMP#UX1]5<8JVGKDP:: MKD* [O=)_A"LY?.H7SM2T_8E@K1G(*^5PX91Q/_#R.,'VT/D9EH4A^XF1@[^_M!\·WRK\HC$P[6A\?QDV>LC;)\)

<[V]^AA1VC°51*APVH=W#,6O0,01?"'76IJ5X+_TS'\YFPU69@W@^7*6$UN)K/58+Z8+.%/ GMW MH'/.=HM OWE]#/387(ZLVKA,F:.4"..#*67[J#[M"5Y(;$9ZA\ M:%$"\L=C(*\,O6@OC\&=;4P MQA.@ZFAB_FI<3B?+_QS,}JON(,UN]>8!0'Z=-WTS)CZZW%D"_<,QZ* PYX8Y·M'DS^-I_,EI,E,0/6Z@O>9NO% LNQL5Q.NJ1[WKO@F4KPBN$R9Z"D5M;BM\X) MG9Y_UQY]ET"LV*,Y NOVU6^$H)/_79MS++[=@7H=!,ZCZWFUX+VM6*%KRQI_M-:?3{@"JNV%>@JEB>E*QZUK?//4PU8Q/L9HM, &.}\G'3H7E*+S$GP5·MHS.>7$U@NXZ[M]_Y4*8MA, SZBIA2\!6[_V? Q,&*%/2G)HKLTO. M%@LA"B]K4>"NF*3%9&I@HSDW\,8&%&9+P*);[XW<&*0 6#%$4S"47=)O6CP= MQ*P/_-T0W/@]5P8JAF=JSL#:0*PQ JDU5ZD,6+/K(;CT_U(@^ #30V\KFY>V MLD9__6)-QY/%\L]_^OCVS8>?BI?_=8AL·A3'MY2VW^7(*Y8(^(K#R]!.L,8 M?<8ZK&/"%/OW;EJE H*2UDSO$$36% EY5S%1V,TW5\3I(]*11DW7D]FH6ZE(_M,B/T>P* 3QZH[NJ[BO%.KB^7(/88<(:N%N'B1XYSP//I=_X8M;8$?3@NWRY M#E_)>X]0R5L07KT>G8@4%$AJ#[(5.\2(O\1.6A4[R>-_YYC4)SI8.%1L)B7= MT0/PF0/%@K9B0#/OJ0?HJFD0%]!5\UF7#.D![&I6A 5VU7)6 !=)4KPJ5A8X51%+RK^)6?!0J+&X!8S M%[VPH9K"8$%(,\S&BQH*R8SSVOT %\AP<$"L6(1BVF.'L \RG>P M0*V8P^.L1Q\N1SG]P0*W8A2/DR]@,O*AK!@KUA&3DZD#X^$9!I80%?,8IIO MZ_V@<0# _(?*V91./W0AT]5R4.P4*E&GM1L1!^P'T7++,@KQK 2,_(EM[<%B\%TY.PC" J!.,;)KZQDB';A"F934OKT>P!;SB*139 M"C;8PH$IF.(T.YZ28&'";P%_TQH/C/'_K)=9;J]704Y+@LS]O4>B0+*XY1^> M6R^^MGY!@S!LT/(.H9A)C(H?4B+&U15086=>S*F82H!KF%PD OF-. M:!!·6IRYP,$;B,:OQ$;U@"(N2PN?\6M%^1/&HH_KQ=+J.=S6!T G1+!/=X3K!/} <"A7/.JO/F$]-57)30&FUQ@>HY<^HOJ=S@K0T-[WB]·?I:K{$@H<3FCJ/59Y> MQ>54WT52(C!5>IZI8&3GD]O3)V^LNK;5D$4GELY4X=7U3XF0E9>WOFL/"JCW^EL6F)4+_,\C.+/ W78E/<6W508 F$E0E M=_?I_AF*&[@FM$9"C5=3>LAS(@V.N'^*IZ=7=Y?V:7/R1F,GLGOM,O)2&G"H M^SE<:HGR$W3\$I,KRY^;OZ_4Y!6K!EX*@@Z77Y8O!^A?

S=47]I,7ZBF(^MZ9O95^/6"+KY.F6250("[E\3(0U#O>!C1 9P?.G(@(<"+ MM)2(20IF'2"^A[E>'>@PJ=K7":#KP74W^XQ<"5RAR2D>:OD[RJ%=J960A M!+FT(W=C^$Y&M"M<6%9]&X=) (69]X($,*?Z7QM(· MT4P;/=#3NJ)I5E=41QCC 2#$P=@]*$A95@A,;$OW25O[@+)7RCBP'ZSE/ B) M'Q#'H7L+^Y2@@_U(7'D?>_#5CERX1!'#A>_J>ZKS"2W+6?4 M·ZYI%/X6*+C M.:+68"G5Z85NI:@Q;,6JZ1B[N$V@[T3S,+NA1*YMT)HQ'QJTK%FJDP+=\EV$ M8GI&.]5+SDP?IE+^7_1A:F\\]^"PT5#@Q";5PGX&_+W$)>4.=V)85"KRCSK> MJ8JLON*O^7&QC$V@OOX]L[Y^]64R^&HL%A·E.X'}5I@?U"PYKHZ${5]\7P1 M·I6&\ M0N%>Z W6^M&JZU:,!?HIMI-?@G,WC8&Z>5G.."&P_;? $J @&s)

[6H:LF4*]=W(}!=1.$*,.5HO.II1X8IM:AJ9$-]+ ?[M,.D#M=KVV=)+QG%:E]7IB6LU](5,XCU/5Y5IPLI-P"9]I$]2U5L0(&)<_K"MFZ?:@HIPJ/JPM@·I=-+BQF:3[!/R<,P8W8=HXV;GZ?<> (I3V'6./RY_^:'I+ MN+TOJ#;?#02B,?+]=/[#4 (RYR5L$"1G+L?_7I]#K3V;,/"RXUJ0,?"O'L=G0&0=3JQ7EK7F3YI'^O2"H $ M)JKV,H2Y(8J0?D[@"]3X8A Y8A;=/;5S5'LR#3<0 W^=N#4/ R?9Q-G5AF<" MO.V /#N*W"UX @+ED((+J':(9/DH21F_*-"+X#RG^3+ _M_ZIG? 48R9'12G98E(L]W=@CV?RY'<;/Q,VP_^+=43Y6DL6+R92\C#,WHU60W:U=^1E/5$A9CZM MA)NDS$; U4/;D/6,=(]9SPYW&Z^FUM?E8&7E[3!FU^D[?10Q5].N#8'LHWH" M/1?).7G"Q1W&'O]$=R$·+J>H51T+6'#Z2&IP@?:V"[(9XMY+$OCQ;\@.&Q* MLZ;J^/(D63CNOG4R,75RK86P&2=H!HIL]8B\!W0#IN6.D35OQJ+JN+=W*6'0 M]1QE!,OXZC$X730."ZD.JU5(Q!$5SU80X)N,2\0·EE(=FRL3AB(ESU4JA*%(1YUD@0(}XW"=- D&UK\C!1(9W7#GH_E"^!%CV^06N@8L0 M[L/$:C9&CL#%YZOVW@3Y)HD5E5$:}) BTV+/ BLQHGUF?E8,M(VNIOCSK@=[+ M3AR&Z*#V,#6C56MW"I@=Y,"'3^@=#G!2W2F6 M<*W4MA"UHRRY"@OAUNGI(^02IQS,"I>I.0.,\#% ^@BYBE,."0SG·CX8O$.Q M*]^O1?<3\[!-&-W!=Z5/=8A^!>G WPUCO(TD#S\^50[H:K&U9M?#U61QH^X8 M)&&#6]!F3JX33SR(UNXE^;G:F]SS*SA)6C7,>G^ M/IDM%334+,LEZ7^/N[IBUN&[-DD,!L[] SF'?[?OW1B__#F%)*O^.!26G:.M})XTM,?\)1O56*^^6 OS[T"2PBAC,J[(VP]X6"]'T+<1^CT!33AY(&]$(.K M1W7KRM6(*,[" @FL%6*6AF3N _P^+%_SF_P%02P,$% @ ,X,.6;4%E5=8 M2P V[,$!4 !C971X+3(P,C0P-C,P7V1E9BYX,6SM??]SVSB2[^^OZOT/ M>KFJJ]VJRR1V)M]F=]X5+$C*B?:O? P!)292(M!D *)$!%6U41"ZV/_]Q=4OKU^TD. @N>LO M?W_Q,'EI3=]JWHM6& G^W/:PCWY_X>,7__E___?·I'__?W_O'S9NG61-_^M MU<·RYZ_P']K#>P5^JUUAWP4V!$._M;Z;'MK^(AM\ZWHH:+7QZLE#$2) 2#[\ M6^OM+!=O[$?KY4N)@3\C?XZ#AW%O-_!C%#V%O[UZ]?W[]U]_&Q_Q\&W\!<' MK^O&G\3!V YWH[W^\3K]7]+][Y[K?_N_K^O=HA:1&!^^-N/T/W]!?UN^MGO M,W[!P?+5]>O75Z_^<=^?.(]H9;]T?2HX![W8]J*CL/I=??SX\57\UVW37,L? M7P-O^XTWK[;D[$8F?YU'NP[9QF]?)7_,·G4Y0V> (#MW?PIB3/G;L*%81(44M ML 7]Z>6VV4OZJY=7UR_?7/WR(YR_V.(4"SO 'AJC18O^EP"]^ZJ#5E& ?E!H M7]&_O6ICHKN$T+C78X 6O[]P4/2##'[]Z^MW;U[3H?_MH%&T>2(Z'+I4!5^T M7!7[{WM40E·'A&*0M'GF8W5DS&R ^'1'CRAR'=LK1!.SIQ("Z4H0(_(#]UGU,=A(?K SFK)*X"F%?-^/6)O3I,;[]H K M-J(D\GKK%Z:=OAXZ^'OQ:1XW$D)6<.@:?ONOV+UL?SYB*A\$364[*Z$U)X? MHZB9BVA)E8#:.\%*2G_@'HK "./ =2(TI[·< MC!&KM1)*;FTWB$V\>V2'ZR!9>T3T<#LI(6L:V'/2TD'NL W50^$ 12*B.%V4 MD$16D"?;G7=_/)%]#85D\1L2\R!HKP J*%AA*&'U!HE#T1)*9CSA:(% (A-@+KEC L6KFY(02,G.#+9Y8E\1VIJ"KNJD=[Z.XC^7)/O=))E#"FH?>7'IQ'V7!G!%1FCCN/I M-#;M3CRD'@Y2N.SE:)8?H<)CJQRI,GU5'F'EJ&(VKN@X*T>1J%]%1ULYXD3] MJCM=RM$GT;6JDZ8<@<*.M9TZY>@M/I+R$ZCL2@CUJ.PT*BM!44^E)U,YHMBM M59Z)?>=#J$,5)U8YDKB=JCB]2FZAO$Z5GV3E:)0?0>'!47)G9;2M[1 I26+A MD2HZ4$J-X)^E1R/)$GC]E)#F/.(YFL/#1F*.J/J=8%&2[NZ6VX.WKC^2H,'L96[$PHP4&J^,< MF7YR8 ?T%\]"GV/)X10CT@T"3(X39.-(''>4DL#% 3EDN'ANS?^Y#A,G1V%X MRHZLFL'%@A#0HZ.MMH?? H4\VHCG=O.GC)L2>.Z=>S&RR1G%VE7Q'-?/$1HEC M?/&600^/Q$HG<#R3Q;@XA_*#*5K:5RL[V P7]%-#?V)[J.<[WGJ.R!I&_H57 MR"_-N0WPBNT^D.50\7<48[A,WO.)'%OROKC1H^N? QKSB[U3H22JZP!8,13%J MY./V$LW5OK1$7'YPG0\^1.* M6*$BO76[$R?*C^U'FW%#;JI >2C$++%]K M8=K%8Z@UA&3\K46-GA)C*D8BZYPM# &GLW)?<)&I*=-.7M8+DW4(JU4=LBCLXA%W M52S'H]A&85GR^ZL^(QU&+(H?B+C]JXC$%#Z"RG57?E"#HRPECF?2@ZG=RW?·MIK\@/Y=@IOR0EBT'W7DP>N++>1>6+5.&%,I9K%',.R%X9KZ',AR@H+4AQ(.UU%<0(·L M(P4UL-2@%647%',728]093I[8:J+#5.1"L4N=NI$I_(C&FVMHT<9BF MJ-+(FS6?Q]$=VTOS5H] V%;ER U'&:'_B#E*_"7R8RME*,ZO.87J@P&4DI9) M1)AB^'Y*,7*%@ZIC@4AF[=E!WR6&V,VF^P,Y<12L38SL)0XVI,F0'+<21D[6 M<\Y8215'Q82LE,!CW(B1,O2]EHA'K*JR7DJV6H%Q ME!!J?,>#^92,=!*%S%$4+@2!38U-BYJ?2W0Z^ ?C5:@ MSA88C_QWA&0>XF M7 &*P9'4$9NQZA40S!U-'=&QXH5M8KZ@*;[WGUQJ6)RQM!H*M>%T"5'$X96 MWVS(7#]AG6"/&T8*XZICI(,6]MH[OH%:@.+C 7BDV8&SI8[5^)B"W_)UT+;E MV&@!M+?Q]Q_)$(&S_HI>SET]J-@>2S^48Y^.XOK1*]+T5=KF%7. ZNG>?>SE M*]LMR#1^=XU4!Q_Z>4*K;[2BG"%R#WL6CVM.$W483"N$/U=/DXLHJ2MNU3 MJTXFL[JT4FZ{']),? NTF28U\]N,!W>A'A/PVYUPP=$!>\"5;E."-:NT[.15 MZR6M4;FFBS'Y9]JR(CK8U0D/Z+DF1.R2,V*.TN3Q5C0[O)6.U$!2FLEO+$NQA MYX!*CU:4Q %GT5[TUZ%DAVCN # R"-S.7.K 5 B [MMQ& NWV+[10CBTYIPL%@0IBHU%SKD^T2$FMN^^F3W;%"Z=%C(3TM$=5T(XH[M]H#O:U$%R6*;U[E-9S(= MMQ_KT[#?Z8XG__YO'ZZWO0\M7MFG?U1'*S6,7^;N5[-)SNU!L6G\\H:H1H=: MRW3QJM80I=.\F]P8(5K2CH]&2^0[D'J\R6U,U*CO36,K+U:.Y(1TUQVT*U6) M]=<0_;FF5>&>0?/T36[+FCS<3(@"4!.)KKR5FDCP$7F$/1>6<&XSXQ^56W_9 M#J? -8Q&7G0"XR>U]$GZ+UE^2$:MCB(<.CYO<[BC"IFI&V/X,'@NYG1+P:E1/ M>VHS\8C,;9NIP50]<7EO!X_,.*,)\GE43W7>^<&C.K]?YET@=U=/,=#?PR,[M MFH#3H7K2&=X'#N&_YO9.M@^B>KIEG!$\1G+[JK1+HHZE?>^;X/' V&:S'HHZ M0,B[*G@$YW92ML.B>L*WG@L>L;F->S=J,#,.W1P\:G- ,X;&SHWIJ>5X/'NFY_5#@^ZC!"HE="CR.YS5#:SU"#&95S./ XR9\R0;=##:0?'8QYA.>VP-SQN 9ZG45QB/3>N<^$N:,$04C)S9MC\PYG6'5N;U $;SL;[VI\G MH=^EZG;S,*&:1V9WFV TZ<56+_G]U!K<]8A1%BB.>?M?@36@I0"32^SQ!% MM1/%.1[TRAP1# _D=^IY17_Q6BUOQ3;D].PTYH#*F,'814WI#T=,N108QYMV7 MJ >Y_T4EYKQS\0P5@A^L5.P@[Y2K25@P7(\@2"·!%=RIQ>)"HE*=-53XU4D M?3%63 F8E ==)6PFEX-5#&VMM6$_(3=$FWOD/_J^Z}A>/X+K_,.8'M-.6'E M)PJ69,*XU7!D;[:%V1+.MCRC\" [@ЁMP0]=3U*L,)UHD42Q^$VE?&-EY]=2W8 MO4ZSBMUY&G>)TQ021TGLA+H2KY320S40Y'(\&C=Q"[*1.8_V?(=ZTSD7_4X,·M]$U 6(8M)8:H!QJ5H,S7PCX.X"VHK8,#M+,j/]"\]Z<,&7NPK7WKJFT=-&A MBXK\,;TBS;3Z]FA"· TU8\N)(IQ4AAKFEIR_SI)]<[M4"20"BJN?:.2%^"*R9'+K,(O-DF7ZA %I$/:ZO@Q%E'A8E=6'84X%N:. [W;X#*YU-P< MDUS&8S;'9#0>MN*4ZM9M,V -VCVK?YADO4L>T72%(_W^@!:RB]QG]D7&M_F< M29G+'.G8K=W@FE)DVM@CTQTG-%BT8M\2;6\^Q2\LL/^A=TH8N:4-G MLE;>B2-B0K M^S- +&[JQ-6_DY#9&RW?$.@]#]*EO43!^(KS/>V3^O:"3:_PB/]!+MB2>F: ME%(%0@ 7A0EQB+$T;:EG@RN O\·K506,WIQU4FMV_@M$'1V*2WLJZV>_MK5,L82RDW+P]\#0L3- [#3L>KULTH>1%GZ"/Z0%6] <\W6%E?6 M6(8!\XPN%< TPO0Z%,QJ+++3[Z3*F6AI4JO)1"XH8Q,5H(S?*Y,Q[O7G!R(4_CF$U7IV,?):P:<.·(.NRCIY13*6 MT61VX]DURS@S4LX,ND%)*W[H+PRBS.9(?MIOC.2'V9B>,X C'2E[YL]G?'0[M9!2,<]2."S@IM@1O&]1_&+*"[-]^E@I5"<1AZ:Y$5>YW%(((5[(K+5>L63 M^T&3V@\+@)B#GG@N49,%'1*QAXN,NL=WT,'-#_CY9W/.2HMGN]>([>UZE6@UOCL S'V^_T\75.:2T#%-/$/=IP M>LRN6.35<+XI\EP ;; P.?I2I&O]=?0G;MVL)G8=#N2R2:"NYS_?BJ4E[I" M!:=CNZ=P8*_(/S_,BB(K,GTUQ,^$".#"G)BW85:+G MCA]+'#[%>.L"ZP?I,KOZ5<'V66!VX2*L@%OEK]]RVLQK8CW_:1U1^XV_4\{} MSG^C%$G+H& (L+%)%:RROCYY]42AP,3[F;H=J(3)Y^U,&HZ&[WC'!W1]D[7)# M_I&ZT*8HCL_OL M^F_#D>2P V+YT1@LQV[X[39_*'[2&(71F%Z>*@@H/,;LS>N&HBKB"5YKC8&6 M%L5S(C3ON,_N'/GS,M#"'$\S>:,H!4;#'T\GD"H56=35:@L'GWA^.MYW$-.OAQ M2L !J_HSLU\U3>HJRR%5)RA(G?2E[5,WE,PY:D8AWD%/AC%@CY'M=4..F5X MYWVGGPKB8[9!>TY? I!79PT7?]CD/Q>S;G#·VQUR"FW@U6WBFA%"XK0':04\! MKYM/9YXC;8.X&ZBP5RJ'A&*'#(WPACL%84&N-EH;=HGDG?IN'IXNGL?4 ,:.2W(.8ZTM=5#H!&Z< M0G20?

R25(0=U/FO49=D'8==7_9 JY0U557H5E1PCDO="]G*XV>R,I·X[Z[L= MS),4L_ NH&6(>GZBX@+G=@4?.VNUJDI7*[A/T MF9NCV\WA!'OS'ID["T173L Y/***T9;#***M"7*H!>RBL&U'IK?;+;,10UY#P*=-O!9]D*T8"JI-CM>*#ZY+>3GWG!*+4B M:/,L9#EMSH9&]FI,%S3!\6+&J_"4"T*/4)O?FCUP!JC \D M.KT*^Y^U%A20 (A_60B\K+D]{\3N=)82R,(.XE? 4.@O69L(/0 M/+PE0MCN)5"\C]GV;%'B< MFP&C/9DLW![H"V+Z#Z%NU$IELK%YGB:LTWR#"MVIQ_M[8,?+-],+F_UR'R17"[1+"@9C,[9PQEF.+H26$(.:5>)GF<)8B'>01C+>I(&/N$GJ&_/0[OS!+@M60"$@EYG"\Y4WR!T MVK+/(!BA*_^*25(-.M*[YD_04'-.N\,3^Y$3.!G[8Z,'26Z$!L@CAH0 M!OC2%<.?6C1=`+KPOM]5),#HA\1 MHKD]VT]=R-.]RA /WXA&\:K6((I{\F7= (,!!&PYX/!RWVL/Q MN N>]H:#2YA,[!N#Z:3UE_1+?WVA]^W"G_JP MPL,YMII??#RH)<>A.&VG=';.'MT%3GS1333SV)RRT^BWM!"U1//2?T3!FL'R M"0")'H* X998SBLIQXWTU31D2Q,#!(*RUR1EL}3=(?&:"@QR),B4<G,Q.O0V8_2$@PC->0^FB'K_#RA NH[+D2V M(4O1LQL?S189&VJ,'}J,XRY<)TGDW]E4W#>%R@Q5P5Q3 F!Y9D!8M>5,B-TN MA+T;.W2=.'?N%._5P4 S38\O2AMF9?B!X·7FF!)BHN·Z.[+XJ_W.J1Y()SC M2&)EUG/RC:_'JU9/B;40,S"D9>GFM*K&G·GPYX[)[*9W]@>#7Q,'A&*N.?@ M]]QS\.TM.0"W>O>C? I<>=2UZ&&Z1_VL/!YWH+MT'}.AOU>QYJ2'VZLOC5H M=UN33JWN]'(LOAR+FW(L+@!0QL%${ZVA[Y.C4%BS? IC2LK'#A37'4F]QL%OKJ?U?3O+,E9*9W)N4W7TZ2D.>[*M& MTM#7 /,<36A&HAW,PXZG0,R\PF78\,(9T%[O8K+ M>#VCA9J24_&>5=AE+.?3T$U.FGYPR30)))XK5+9O_6[H0@#(XV:6P{IZZ(S<.M*N&UR·GN)#/V C8'=]Y{M920VEPEQ>

(@F&1#IW8!1:RB.!GG!S\S_C+*%I@7P&_M+>G[1&$P%#(A5/5]$5=@2T@_HH_U^,GWP,ENQ.1Y]&3<\+4>*+7SR""U5PT7-MCDD*]MMK,AU//%+#5U!*5*
3C&Q0"ENZ(!>5FDMEQMPCE;"OY4E]]I%<$@Z'M=/#4Y FIN'?6*!:\S,EK9CT."Y*&I#:3$AB&V2)5DZU{) %2Y.(I>=) K'H=_M&@7GZ9-:X$(.I50:#L],$.5EO6!NLK2GJD92J<7]+1/H":62!4,G
T#E>L&R M6"] ET=F>623SP$A 2LAE(3\K)>F!*^=BDM6V8!O,DLG#X9=%B"[#"M50(6I M/AT?@#[/NKOSW]/U654P!J=B80%F3]?PP^RI-[H82 *6&GI" *(!JR@>Y,R<_M,RM]E_*;>W"R4=
"J^>%V!X(O,WQIA0'TSV9,8K;;+5&47ZP]>.=7;W/KD Y_MK=+O?,H,:)'2^PR*[/<0]%*03_']*NE*I5T7--)\;53RJDK!8YD:FR2 MPDWE9^QCHNB9R7IG2^.V#6W974'.;=5\F]2MGH)HR8!BB
";KJM*DX,8%^G]_M_.'"]^SP_8%3R{0(/ YX\>,/_/]'67&S27#(U,2_0V'%^]_>_'Q'S]&3P)0WX)9Q O@BB<)=?!/}+C2-56N4K;:2]!'G(K^4 N"H;=>GQ"_MXD$MC5@1N\LH09M"P3N-EC@/H@2'TX
D[**JR69S>#KPFA!MM(M6@S$,1 M,<%H6T?:1.1-6F H9PU5DO92".*PD/1.NS7!078@K\8>6",HDE0JH$T:B5)N M:/.[@C8)WK&OJUN&4"(4JT@7@E67_
M_N-\A_{'S3+>'1"3NA!X=1W;%&+7>6P0?.N)W1=*\"..LN@9%UL,O)(5N$?;=?"BZ@+Z6G& .62:L.X,DG$SOO=XT54"KZ9U@9N8EDA#9IA M+18BV['KV'D
RRYR?:-3RS3%#E})!!33,S+F**LHU]KB |>XNHF/,.&!;)L4/ M(/IXJW>BT/3'/ZTK:@Y*U8#R4(?5R,7X]%P,Y] >DX*AWDG9V,+N.<^PTO24 M2M!CAF&A!H:4]ECU.0AP)A8 CRQC%5H-
3WRSF4]HQ"'RRW(FT>85O&F$X)%V M#J&4]LHK}>Q!(0J73]IY@Y1+0"8-@3'F&8->Q2NC#',%G3Q<;IEG"5*'09HB MM#(8CB-0#M0FZ4%0\99&H@"O3"CIR(-AF05(4W;)_C@?
X&K>658D"//"QXY.Y MK(I2VNT=YEK((>O,I:)@&*?^)UYRSNLXU>+HSY7"?WGG47GRF!?XE-3+F[YL MX@,.+]^QV&?K_0C6>T2!+/,C,O!{O.3L7L;08,+}X=CEY0K9Y,\!\+K,OGVO*. MU"$
MUKI^\/@SK&P.$9AP$R&3H,,C)N*=_779H&E9 M@P+M+(>RGFI((M+>++4%083 M/$P(U>7DP51[_H03BBF>).$D?(J2B.'/HV=<>]1J+28MIR"SH56&-*K@"&8 M'4XA4A5;/'$L..EY]L29YB^RT?
JT0WM3>-TS^8)>K(9=-R.K"W@M\20&@4P M+_!*$Z+"QW-LO"HY9UB0E*L#+A#6H$D%3Y{3FL+K_6H'CL=03*XV M);WP180J9'Y?2-M5<*SXXZ=BK-[ZRS!U5?8&>2]QZ0>
(,6"XEF&TH2RA>FA M+54L\S_3+?I6ZG]/3;4_D_" #QFO]*?DFJ6.R AD!,\9H,0*T&*4#5AA,^61 M_A?+G$KDE*M/OOH_Z-AW] 5D5-5KS 5CN&6<1/8=,!4+}'S057:4,9:U22X MVJJ.D@-
UJIS[IDEVA,Z MS[{YZZL3,W7.\CA8;>O\C@J5%C_\VSX\<_P[H.KG:SC#!7:,'J??>EM/N6 MH80LLEH0A3:RT, 4I*%1_HPUJW$0YZE$D9*T2-[(PR3/2?1PR(.\&*_3D4A
ML(?!BNZ4<!'@7W(DJY:3#_!1^E,DM^:2GQ0M?E#GP2L+=Y$5&_ 8##X^LP ME)KK9)?N[%S3MT:]/K>ESM._TE[?=WC2VF@KUAPTZ#OWSBP&:.HM' QSN4B
M8TVS;]D4<'OHN@NL?;.Z^A56G!1PJ8;JWC\\!7)D_0ECA0%VG"Y>#'6$M:C1 MUPB8P#84N= ELR5=/L6*$I2T-.'4M6LY._"/%+12#-8<47&33D++#QH\0WE:.M%KNH)7
59M#&D81AT7%+*"GZ38EH%,%'+ !J5^_ %67 M'$&7B&NCOP^>)G] -U%\R $#*YVW; T5OF9F^"XV\+8I+D-N3O%1^&S37+QGT MC^6]['$%='NH9WWL8)H, ^GO0.^8W" &&FT/O^_ 3(N
FT:)Z&7NK3:+&_+D&N+3N39BSO'H3W%<)XQ>4@SK&LX9_7RS&2B*#W*UNDD#" &,(@7013.DNM@'}%A!@\Y#T&& M^68 ?7?^ MVVWQGFX) WP;93"L[HNX2|_JYPSM:4-
@I_\HR2.NBW;.QUU7?0]_L9_&3+@.N@"Z*KD[M@.L&I%Z!V3 M%*TP0:_LOTZ1D8:.I_2!#85B_YS(!<%90!D5#AD/5YZ,W24PY4D@W .MH9) MAR3$Y!N)Z/1T4+4@Q>4CNJ8T?
<%D$V5XOEU0$PQ3]+N49+ I9Y>5G.AL?8G) M0#0>"3L"^^Y]*PT63O>5SFBWG?0C;='@QF&MA2W?M+5VU\1;HR'0Q+5%WX^Y M(,)NL4%P>LSMVO'-7"LW>T;;MA'0C+5!KF-KN6\T 1)F!
[/49,@W3>T<[1M=-MWQ!1K:#W8NJ9PVIKD:) ?\TF>W&,NZM*9O+<.^&<#NZ:92A@&FRP0"K:@XO,**I'$HR7.V>*?56I91\';"J44N')=LB7MG5C6&$/LQ"TRFA6ZH<)TFSYAD*
*MU('YMOAW'CW$>(4W5#*/!BU06M@$L%,4SWW;!4VC03!L'\,+JPVY),TQ2TQZ M99D24!M#V96,VQJLC0)H#CU?@/62ZIMO$/WWCJ\Z M@,R"
[ZF5P36KN;^H[IVFPS%W.7C,OTF5*I'%"/U3<*"AY'62/MW'Z+,.O#2!1\50(5 E>4?53D -4B(T@]?4\ MJ1+B6I"]>.[CC %,D)0=E@FO7K]D.)PE93'S9#?9Y-$S'\L,V#?$D..[T 8Z MVLE-
[6D%#'\0<G7^.&+HB\TM':POH:,([KUMG:]G!V&03Q;B5N[M.QV^>1[E M[93WR"]+>,)[I.> :5]G=$X/8]LGI'H8O^:7ES=B1Z_HOS>LJ1[80>^' MU^H^8 I. SCM] ,O*?R([Q,0?
\>X+$TQ>6(GT_[&_ZYXX7:J+MM1'V>.[<)& M#PS/>X 53N0V5!$=D*.@H>.=BE5AU7FR"F*>U\1:3/ZZH#[D,,*V0RU:\59L
ME5W2L9]#34+:.4([,=$+\M7#==#]/^S3L>/2D[PRC;IUD0%E]A1U.65S9\<5%96 A35001+.@54M2E?%H10,L55QB3)< M%]6OBL5Q.34=6R5GVZW6#M0[K$8 [}&G%TRQ'DBA5\6?
NO@.YKKGW=>O8N.B MR"PHY.%DC,Z63M0T\H 8_.XI^6PM=%I92XTH,<4TG$-0.>FQM*B71+F)]FU[MX@,.+]^QV&(U"\=<)<5TZCBG6C]<)IH%E/5BFO\
M;QNF[#@_B;M4+/!.7S8XRVZ#B/ LS_E6>4C0(.\J.\G<#_5"V_U>=-^6R->;: M;$M5T3/391_/YM3J&2 Y[<=QVU+^O:P4_V1:8=32))XI(_%BX3^6=*<10\.M1#&=W'@?2M"Q$#N\\&6]P\;^-
O>JR/+DA-_*/ 9>#B_Z..?EIKPV&JKTA.UC;.MR"\(,DR'&FQ,K"(M.WW,,@\HG_%VBS=YF204,(J*)65_DAT>LBB, G9.^?< M>5XM.RSQ!D?/DNE^/U6_W%8[HV>UJ >EKQR N4OH.0E"S%)G2C'_J3
VSBQQ MS-[)(B",@W=###%$C]-S1OGQ06WFI+)5Z8.0RNJ3_Q17I](^ '$G,DFBF#%,9Y" B*U>!X&\'!2\S6\]CC&$QS*] !"]/\^.KHX,A&[.41IY_6Y.0'7S@]WJI M& AE =#2AQK!=.(0N72:$\
&3[J390+AC_WU7;5KUWX#HZ@9 M")*[9;D/U%,Y'NB&(A:&<_763W%RI;'KXRS$W>!]FD5Y=DL_9+40H$@3MU3U M&.ZTSFB"GE0/>.C389:<%.6RQ>;AII(&& .;++_.[8TOH,Z 55+U)!3.&.<2
M'3TH7!R 695'7*VU "2A,'&T?X]LL)OY;MG[ZPU 9^P.O"5J^ C]M1GX&^U M!,KJV24'^W480<\O1Q5NZ%G948+/0SE@L0/IV3J8[V M#++(HB 7NV;5GXO]@&1G&_V5Q,,@BF
M;QC#"V4[V9>&-6TE,!B&U%KL)C)$0AJOW%:'_ %<$'X-38C]4UK(LV6K,LI. M0P!8,.&H!9LU5L#$[<'03664.PN0RBC3*719T7;"#G 1W'$!I.$E"U4V,/@.< MEHOK[5B>)RU-
K1LOM((AV[]#",C],8O)TH6%(LYFU,,YR*M(8V@Z412:H=%]CC13R\KE=&D] M0RJU9^D, YRJ4QIZZ'IGXD# 71K66]Q00RLJL_HC =C?%Z_2_C?;'J6EXK5/MEX#7]N(>?
#]MHA5=D2OD&"G]C\'68]/L(,_'7IG6?VH^B3A^%0YT>GS8O> MQ"Q?C=LXRX_JV1#\6?YME 3)9H19OM80 !9;.&K!9HT5[UW]R=!-L_S:]A9 M?F-LJ,7$^W+D,M_:4$LC[!3$]0EV]\2I2AC:(
(5$&!8^2UF&,,J:%K M7HCYXE,3I(I&3 8R>QKX=*1A%U$X6%&AC]P[KTUO]&\YWK!}3)/0'F>6,5+ MXX**2=O+>.H]=2]+E%+YJ"}^YN&%X=RRH#Z&@!E280M^$]1C7=O0)27S1Q2B[J
M:UC5!:L:455RWMEE 4XWCG]@HKS8[;G.LY6\O4U)M9%"H^.F:90<>R"N_(5S: M7'RTW(4I.Q>.X5 > ^OJ)I(<]U>B5D@T!F,LV!%?L2W[1P6EQP+W1H0^D@/C*XF\9.'F ME0Z9ZO
M=YSA>T3QZQL[E"%BSQOQ*@]{?K9 ,_:=NYV!=\?^<_LR0^C:2[3!?3 ^D2Y$8Q['UU_!S> M=.O054# &!6AQE][X +<22;YNE'3T_=KDU>>PM.4@/A%% B%LRK >J35
M8;^/,=N4#6(&G&74SI)M2IYXYVOH,;J8Z4VVI<4HCMBELM$3!LDN.2 M=A[\CISPP'9?4?Z(R(D@HE2A(X,"'@R_K6Z?DB"CHNX*8 VJG3UI$"1!P%
MM/[<.98.O*BNNZ5L."2A_PW2*L#>TR]*.WD\@Y6$DIWA8SRUF+>=9M;UE&V, ME] =A0]B$TP[&,D1,3^JVCSB\%"1-ZECBA(WJ01Z%XME]LRP[X/"] M:C33GZ9)2 .XT+&
[]#]R.LP282#$@[IQ+H3RE%5E14F:CU>?59% 5S-Q MOKV-7G#(KS2K[((G^QM=BKM,D2^,H+.9YDG!!7QX, M(++_9"&>TSN(5_00:2.1HVCT:R;,+0=NHKZ,YVAO%L/=6< YOA"KJ#=L7J&6=
MQ}^F2=.6ZB>@XR/0GZN'_)'W%G8?Y'0Z M^:ZZ1+!)WFY2N!MO+O!2DPK%1" M$RBV_#2YG_WG9#V;WZ/).0U:W$WNT?P6S1?3)?_KRCMMRFU3.IQ84/YOS&5] M=
HN:60&WJ236AH,K8P0%1?,LDE.I0$I(%T%692Q$?(QCM*PO8IV2,2_JQ*.MH^#P&K_D5[%XWG48@\,PT=P0ACXWJ^GRJEGM%I/UM//T_LU M6BRC*_J /+/QZ;P/RK+
B7>R8/F8*N;VMN&3ZO!>,Y.YI @R2A^$6+D5K7KIP M,'H94A5%B"%.[,/C;$(B7OV+A?8 KQIYMU3/Y17D*G-9QD$U+S&,,1H;W, M5M?S^_7L_LOT!M)
(NJSTRV\REMS*.8COQUMIN*U3U@X#EW//W^>WZ/53Y.E_]"TPCNVQK_$^Y3P1^A# M.KE2W&DRD %T*S%((0N&1P. 0J90(8YJ>4B1J>N+_ 8382M,GQRRGM19J8)EG M/SE=33_Q5U\^1G&
(J3BP)4YM5>GY#IQU^R Q>$X:!.'_']:R!%SW6"_D M>"?WS#[J]=#WST3+\"&BM#)R?]M%P.5VME[/K]?0&74]6/WEGY6T0$7Z].B" M*0[J55QRSP9\DVXZ>3 ,LP IJ/92%<1U&@?_0 4_F5.F@&?
0\4TT;6#3*H"F MFBF W4YF2_1U],/1V6&2?FT!UK75]!'$%4J2#*CMGNWK! M((JP@XQX/"JA@&.-YPZ*$-@ /M7$X7D]D-9QDS\U?35<\"7R^_HGM M=7Q9+ME"X62UF@(84+(#1
DU^TJ]]E^KX,8$A1%ZNQ.%4MP[\>PQR@Z <8UF M,1Q (U")1Z.!IE[%,\.TPT:=/&2.F9.MO]*0-5_^:93!WQ@7J/'CLHN8I8XW M#N .(I>%GN.KU>S!>*:?,>CUH44VI0.VH>Z?B9 MD-
,R%/;1AT]9^U'Y6++,Y/6?^(AO^A]?9@NV<.B=]Y_2-/P6Q3%U:I,D%'#T M$!<'R^V+/O6TX9*M@]QKTK67 3\'8*Z2]C*!H^S1ROE,!GH]+(",1]IM1H^
M]&H91S7BX&AH'R4_S>E1IC%>0>LDTVDFP1F^$$+5)HN*I47ZY>@-M([']9B'L4G):446*P=.!5:T&F#(:P53]%S!URB!K$%TNBCI_,EVLMF00Q"-,M-
KVU&DZG3V;HK=F26AP,C\P8A;E0J<%C6:4#*7A55T>40"O/<'@7!0]1W*EX M;HIJ@ZUX}JXRU&5):96^IL 0^C3!0E&6Z^LE.YA<;?F&=4+IG(X6{?BSAM4!9QS5[-'7GLG3C2QZP#A$#60 4*
M36^GRR4-/B,=[S7&GNKH<9F:D31#IET@LK/@(2KU<4T2HFS4@=!M"&;A3$I5 M\]"CFYKE)E^([* MW6QR-;N;K6>G#[!&R,6.V77KBX#DKVMV5SGUD]>!,B5FF]3<9FG;.=%.V=;K
M>*=>3Z!B,C=70UP/-14A35Y5ZMG/@9$!*RXEI#W?5.USYNYNP@&!+29L M^YE&SOL5#9YC5,@R#@?OV$7ME@._KJR'(9X.#$H.3U-8N5 ZPR)5L,[F7K!%%@UC8RPQ#7*[NU#(S7'
MN"DK%W.[UZH#W.Y"E4F"88T6GKC"]9 #W;Z\2Y/=&I,G!M%\ $XJZ - FP9N M^P";!!_>W3HA% SNY^N6.W\Z^7T9K8N9H'S^T^7Z^GR,ZCY(.L6S%]E>PZ M0D[+C4D!MFJ,M23
\$4*2ZA0QX4@!1=^R]UC&%>89 4Z=BBS1P4H>WWG%P_V M<4NXE=!&&0SY^B(6*D.MY}?__MA[F:Z7/W]W_WSA_?_] >>&+S^DW>"'IV8 M;Z_3)W;@C1=E+B>C(#^)5_)[H(-
"..C=]M;F5Z52CKFO8G_X^NB7MAUL$0_I1 MW)!>Z7EYQ3!0J8(FA% 1#.ULA[7_5TW_+6KH/ DO.8U_'UW8:X MUZKOUL< &!(/02UN_8]VBL}$32M L Q6?AO+%/8T H[/^H*%O2R\+4.,=YT_ M?
YZM>,4OOM907#GR:7I _#6& 875XR/!?#]3%Z,/%6%PM{G3"._#=FA]J9,&0 MS !0Z 1K<53(0P]%75^,"O)]>9)\TB\XJ(3!,LXM3Q0RM9K^QQ=61(.E^YU^
M4$.QORN_M>\+N_U\FN71$QWJ9ORZOE=MSM4@,\YVA4]PLMXP'F##._E.!-[E M)+?$;DMNW9[,AH!?BBON:WO>@]Z"1"E98/I_PR7>Q$&6\4LHN?/A?Q^*VJ1O
M<+8AT9[]4=%]'YMQ6[YAF)/M$@[],'CG](G)34]6[KGRV8E!&^*<5EZU@H(O!M#3!!CN#\.MH_UB.4?\GDUT.[N?W% /)G>@;MX\MG:.^ M_'%<'Y$,TXWER>.RI'GO[223?N+]<.?E<;^_/3!M8 0G=
UBNES.V3W:R^6T M.//0_QB.:_ 7 4SI_]R@RXKS=W7S%+S"BW5B9]WTY_0).YDZOGEWNSOCOY3C MYL]XMKTW@S,Y).9=??X\6?Z)-1+6*%,B,7TUHHYG=7]]]N9FR>3,[]_SS]-WW M3.
WZ'8Y_XQN9JLBAY15AV270TQ&*<4&29EW4JK<-.EKN/S;O;N=$ZUF17!-(0':'74!.R<-M2/]TG'Z:5&O.92%1=EGP_/]# A"W(2V[3*%#VS_9X4W!\$Y?6//"X2VE M O0]=\C+US(C2+
A)_DL^ #QGN0GRYJ[!@]8=G4VUW2-D!T3 M_;*N6^# [.X+F[K=3XMY&UOZ8S*?V5"5G2Y%%[8PN)Y=)GM,\ (E! M+LN,1"]3)O$$/RZ)K&:.?F+S#%#[!,=!1+X&\0$WRD_Q@&,,3X7S9,DZ44)=
MYZ>,,3$P?:,LEST]RM\GR08; GLZ^3J;KJZ8/-4 M[TU@X!V?Q@7.D\V^@3M@]3V?'N.#Y#+.[BO/ZR M7++1.I K.8\A8I:P8A4I>,VFHS0V!>G7.YC4_70%=D(X[Y>%PR;>P+61?39
M/2L_E_^48D7Y!TC?<NHC9^= D9,5:]S9K(S.*;HLWV#K2+M=@=T@+#06NH MVC!%%2*<QDM737;!5#>\)D/#.O3VD:2HOBV#RF2C3\A$$E#'GD$\3!$,V_M41??/LWG-S_/[N{0U9^J53-
_&H,.GKVO1I./WPSNB+GG5(-(/],6'4\!'4I M>VN2V+DMN2=. / :C..1K[E>(1*PL7EIC]'^>/U(GIX"\LNKUIU)X!'ON NX(;A^C M\ G&O)-Z+ \T$W09L]G?
V)\@U1Z078!8_ TYR%G^GET4'V3)]R66EJZ;,K8T MF/%.^_QZZ(X2WF^OZ,,KE,QO]SSM(TO]_PHW63U${]]F_^\0NMYE6 V_PGQ
M:S2!-0;Z/MA&&AR7A%=)N2:V%W"-N5!00.77XM'F.G$G7\Q6H%0)^OV;_0&9 MBJ>C6DKPBC-5@=#4GH*#5R)64WM5757>^Q3;J6W/4_9 MLL/<5N3+]C,&D.3#/%"V
)XZOD*SU>H+RUMA7?MT6>5UT7,Q9,U:TR9!_0S M++WKQC/B,7SGVE*;<2W8(9 _IH0E)-2_%SD*7,!^76P,Z\Z7SL9[)<+]VNFF MO3>-|_AC:BC%N21^YHA=?P_Z6"Y(359S-,\[*L5]2++'&6
MD\,&S062'7U'S6O]^!LQ1B +"WYZ"FO7Y'V#4=T[Y8=C%NN+-O00$T=_YO+^ M[VUJ06/(N%L9)L]T+IO@68Z?,L5[L5-U2P,' Y/?U52HT!9K7D! RDN ML?@6^:YVHTO^XJP.#E'PQ
[RO"'ZCQ"UX0;L4V/UFPS3[@B3O,@11NF%LJ/ M:A!)N\2;=>)PY9)92(=1T39B,\4(6
37/;4.EOARPD'7PGH4GOM5VIWAUYVIJC:1/HR|\N547$C_JEI>'7L:/[D,>.W'OM7V[']N)9^\8&$]!J9/CV%]E3QD? M1<^4>#&FA^49J^G+'B>9T K/_SAGJ1D.7EJ=JW'&9T%!;8[\[+:R4@KA4NRM
M=HO5N6_IJ[C'(P])S4][YV@[2L,H>\S/0I*(W3CYEM='VW>9%1=[%@>\C2| M1ZVFY]LY5:X8,N3LJD&EL!FRF(C"?X73%E;MDR ML:7\EO@H]YE)95!,?W9.RN/&8?7:4QAI"QB/^,)RSK?U?
<.WE,>*[F.V9! M<2FH79KI>__RDXTZ)HN2)ZV.]10PJV1GX5>P_LMIEWT8SSZ85G@&&\[1_N[&2P^7R5398(4 ME^#P%.AB$:.^<)[7F198+(*
<^P^=ZV"BO1{<=M(#O+>PDA"A:TEX%/<>;NPQBBLB08PPET![*N4QR LRTT(#N;;.TIVA:_ M 9><8U*7+\%0PC!$AB#D%RV ;5V:QMC *@D^V#S${R) M>$>FZU#.
-NLZ'1K,N"$,>DZ)W)@U!VR49%>4W2]'@V+U=H+ "A6.W2(?9N45#N N.J!M],). (R24#. D+,.DQ 0]YN5.8]\W(ZB#H*7'*2MF=G3ADU,.V(Z?4.E; M* 7WS^G)-
\%.US^<(.SG^E?'B=TX!$H]U5Z&G&Z MTS7(P=9V5R\+WDE\$FQAT%G]'#OZ9W.)HG?:LMIBLX05*V!MJ^H[EG1R_QM N\88M1RXP29E)3L$K7E!/&V!OR!K@7OM"K!X&P%!V"&HE8^M! 0D
G,ENNU85 M_[Q1K[[H%/Q1409UTI:X7@*X>M! "Q&:5E63>6EA:)3FE@[MTJ*/40L.K6RA"FE&AZ<'3%"Z11D70P\D/>P><_00;'[Q3\"@KGMY@[,.B29L M<#G?:C;:52_$1M,I!>U=.7'0K .'A-
98NRS\DH28?*/]':M=CO:'ASC:4$YN M,5]_#H_&_#.2M9(KUL2NTR9E\"T@XY_BS3[Q6ZRPI MFJ:N>.A9GN2\;S[/JQ(Z^7$? Z=%GN"SX<91QEL 2Z78$WQ9/.!]*Y^,.OH(MKI?=4K>.Z+K.,BR
M^,9\!67Q[^]K2"&$1XCG%'<4&29EW4JK<-.EKN/S;O;N=$ZUF17!-(0':'74!.R<-M2/]TG'Z:5&O.92%1=EGP_/]# A"W(2V[3*%#VS_9X4W!\$Y?6//"X2VE M O0]=\C+US(C2+-2H[YVQ)X
V+I68HN"Y%[0*Z.)2SSW^QG]2+VH9->$ES_;$ M+>9#%X.\XLM%5)B=WSE3'R;M?:M'5DG2#<9C=TC]5?:N8^'*5@M."+3!VWSY2]:#SL$('931XL[A[M2"( )>2]?.]R.V&!A]4DYA=O*(*77L5'?
KL.O"$T=Z;OO7GW'#E<<<>8+S%&V M8>6DBY,4*3]S%!5&K*$QCSOC!;H.(?&5Y,_=#('4LDWXQK<)?D*)"OW@'G7 MJ1:0]*"%[OYA$^>YX<\RRF1*!, ^XR [$%QOF.P/JJH_4RX#!=#G&N2L8\^ MF'
R '27GS?1401UO_P^)OWSZH)&ZZ,0D@R3[$7HU@A)&MV1 MET')Z=#6RH'6X%:KX9U%O6 *)?'K\)N=_U4+K6<*%7RVULH\]FK.0DL/^)-0 M8Z'CG40]@11FX@1O$B4'.I*=
[\N"]*KAA(VBRR&%O2_,IFUH/'+&K&TH?/3V9M:"\6U MEGZYV.T2MYF]F+Y(MA546=NXZ?8BCW3AT4XQ*?DX).\187B OZR6[$L[&"}H]1"C _/W[ZW&)&R
M%4)H4T2%X+IP)FMYH57KU\BEI01L5D-V''!)7W9MAK.]ZKTS7%.#% M8! MF"%BFF *@4N\$U>XD+"X+,?(K"C=O3-4_!YHRR6/3W*WE2XSQ! 8=I^"OB_1
M[\.KN#W2"N.*52CEQR"#F*U&KQXQSB=). E#7DLKB&^B,!:G+&,CNWJE_[%/ MLR# ^1 -+#/],FBIK(3*88W>#P.+,1!7=G3W>_UNGLE8HCJ,_ &DRK=>NOF)M4 M&$*%I0M4VT)-8\UQ/I1.
[OPOSM0U.D7PZVK^VF[8X>/ !X4!4Y=?($ UA M4 M@D <17$=1XT# 8"@AU'JY"'CUV*IMJ5.L>AT_!TUUM[MAL/@1FHC^Z#<*=.:<77:.H1*1BXGHM7>ZGV:8WX38$]'3S.[W"_ ^B4U?[U
M#)S'FA| ILV9@MH$Q'='=@4CH:@ M):"+PC>!U%(ES._1#(3H'$Y_8PJS0-FN?0D#B2^U^1;#OLX1 \9HI+EN70VF42AGG)CZW38/E)N=^HBVVMA"UI[M@&$RQCM5F@;;1 PO8W S
M4=A]P]V%R2?)Y6Q48F=I#4W#,Z%!B"]BC#9QM JM=QC-([']&3;+[];2/ MD=_>VV@+8[8 6#/B$[V03XO(^-0)+-=XWS O%Y.7W*P*6=),2T#,0#
M@[PC>"\+9RLVI4.YJ6R,R:MD:36(D]HR1^4S]UX4O<+,E.#BL,XZ>%'/B,9] MBN-I[CE>46?N.^8CP,P$SN.79/\W#UYX?4E6V;.ZDN4;/^4$OZ!)^,S.C85H MC3>/21JGNP@7)\(N^_Y7)??')
_C#^P^VR"!,'J$6^6^/G3/KR^(E$; KJ2 MU'%TX 12:0520QD&73XP2F@OPYK!FZ/POQ-GOF7[=OS.QM-2E6@1*%E6K@\^ MT=@V]Q9IKO!+/Z5Y?S>P[?&]D]\XH?^*^6GJIRB)V-
8'*TTX+9*81M@?.ST M:%NP?#%#,@_Q_TUM]B2[%SJ=MP2O5D=X$R',?\[O"$A\5!2U;5E>-N3TQO;_M8RE&AO*V,81#BX3&UXT,.D\(G6O'__!<$KO-B!5E",YGDTX?U.4F ^,:1472VL!,&I#^_XRSN"_D-
#1$V>N?.YY#DM/&0]#6(M0>Q4^F>NP$G/,3[9L#)+\BX%S#X"9#:T_AN M"?U*,8262#3CA)2,7+2P2Y/!O(%]/45^^AD<9K@H,,W^#B?V?5R?EE-8]6 MM"(,1<=%GBT=Z=1F-FAY9UQO])
(NF2N@#]*8.PC'1KG>Z,@N[!FSKI[G6)'!@:: MC7YZO"#!%F=LG!;$MU@= =*P0IW"*.(5(SHR<.*#*)@M7^Q=?LT/,1CIHB_6+ M\/__*MMQ'7@$QP)S#/@/J6Z-N#U[&"W(]A8_IMOR^1+0W0U*>A7*\QJ
.@F.&%!N3MP%]I8 NU!O,QQKHM1 M+ Z5CZ+!>9N2)W:&;85[O9__;FC\#G;2[#=,;36<+1_U1[-2\DZP-5F&J M5K)]?]1N,%NQAY?ZWD/=\=+2">WO0W:I,IU9K/#F0/A!S.D+F\S@L1+C5^6E_
MR,L6-PU(0H>5[%IG?I^SW16UXSS$SS6V8[X@^56W8SS!>^LYJUO"#G'#-"IM MOUZ@RC::+E,H.I@WA[AH>5!&&">^$M-(9#SS3LO-C?Q26C7H1K(-IGF-()!-
MPV)+CW7+XGFRC4>P53U$$2?@OAC8%W#=^(I*^,,Y D>E>TWU:[-KV/$QE88 M_K6TM)0#WLF9V6,>SC,G[6J1K9] 7^ZD'ZL@Q?IY>V%ZP=\TF>0YB1ZHX[1+ M7:>LH U5HH^CQG>S),?
4%RDJSO,DQXMVAKW!;7_C_4:[IZ%3<+IV9P;>7S=3R8(*2!4A)9$"$F5,"H65">_T:C4J M59"=/ =17+0TVD_!0GOCQ_3_,0DNPJR:&/39$^QI!*T(!\2910>,AI&%:CS M.'4K#,4KV 3[?1QMF
F4IVC#C10#O=(*V.$>'B6 /3= M:COFH?"EPR^J4WQ5=(FX#OW?QFAL[GLT0N7L#9N(T'[A! _>./(F/[G4 >-' M++[6&?;'"_TKO&.Y DN\9W,/-N[D>Q0,YM5K^:/=.GX/2WZ6['N[*E^7MS8# M9K
W'+M0I[FTQ.,W2G%4&T:.Q>IHZ,66@6++,KO'>M(9NI^J4USV<.1'90@\. M<^W!"E35T=_Z)?],' _3H,T&R^B+L(L=C9\!+6;)4 E'*@CO#KD0@#,/UT*& M5>2R57;,[OLXU&[Y-II@J
8+KMCZVV6O+B1UK[QSC0Z5>MB1<%P7QM=Z1)V@:O MBM^ KOOB_+LOW&>]R/]SPJ8,)R1-FPD,U+RH&B.N2O4W"Z
MHFL$WN*44AH.I4P0A554KL"FGJ1605FIXYU82TS'%=$FQ^%UD#WJ+\ 2R+JD MDQ9NDTE206B=M@ZDF(Y,R:(.%?9.G&E&/]HW.HA(LTA%F(Z,2Z)(X34)TA(M$UUDJ Q,0)CK>"?
$;1"1KT%]P,75)'00VK@+9X1J2Q9LNPC0OMC*D"[M9U+])YBH2#*1AP9+,IM#=TG$T5]+D\2C&023 ,,VJ MXF'W$'W"!.B \=M,T V;M M=XS7<6=8)[Y&6^M<4OFO9^P&=@=N?2
H<7ND:6GE7.&MES?O1JB>QT[;ML@?M!RL)N^%%_2[9\68ZAS\050=F4O)T&Z#&_<6=?Q(-,_2V@BGEZC,3!75/A74< M9-E\^W_2)#D<[*,=H_Y_)!G.6TCM&4H7H%9S273;)UHUZ(8)4' M)-?
Y2PQ=ZE7RK?B8I"C%7VKF*\;?/SQ-E%F?#S3@=[R^=DLRPZX>[^15,+9 M-5TYM/H(;OMG[P%(C4GQR3-42)WYPTY?,.E$F?[,-H2'WT@*8>].WPR=<>TF"$)=E[IBL__G$)({3;ZR.
MQVU*;M+#0[X]Q*)/*N]{5CNI4R MVJ8$,0@.H^)XA[?3AP9+JHT!%P%@ZDP.HXT/K5 M^V=60I)?3# 6PU=\TAO\E",%'%:)O]D*?&H+A!M?&3*9N'^X0\+Z+4Y*O,7EB?"^J M 2M/
DE%G9YHT(!MG5^0R(^AB@:<,(1AHI71I10^,X]SEP,)G$2[*"GK MSF<"(ANOR.3}4X.2X#B<>(@0>E1%DA0*1U9!R^.VOY-$0]CUA8X MR5"5_^Z=%QI0ZG%
(=7?;N0>G13Y+&&*&PTJ5IR"9K*TR>HPW.Z%^5.+?VI8TZO8QXIJVIR+O<_#I9\R2C3ZLUOU3PN (#)5;<[JJ:%#=N'U9T^IN-;UU1S\VE:K"6_>P!FR,OG)0I7PC:E
M!09$X9UP1='2O6SFG7 ,? M/@=T(!@%L?HJ ZFLV]O,'#,%6$D@MZCG@TZX61 \ T]53)P^/)S2GYA5\NE M-$,"=,1]L(8*6 I95]2\#@C@R=L?%,95H5Q3](=!0*(-[?LU/LC+CIYDZL=
M82^\D0*6\]8E"9\W,GA"?DLI@W9,R%M)L!*Q8N>P^3NT#4,I O&FS5*(;P[" M:9O'^[J,+:,EZJ5=2L!*2=*0@]T,M'>G<)&K0 D-'.Z@]B7@'Z'+29TD==\J=)"00+E:F@ M>@WX[',EAE9*C'*XTKA
.Z;CG6R3S>;PQ*Z;PF&S0A0-JU,D,B,6EE&]\<;& M,^\XB7G4E}))),AS%-KADU7']DETD\7O4> @*&T_Q-!U5,J&7GNKDH4U7K;#- MQCH0<]FG?1 1'!9K}>OT"A=W3.
POKUZ_8SSQ[18S%_!LDJB+770PXUYG0^ M?)++#K1GS($M@NNV3X LK-*6QJLI!GJ('C"J#K.[7PRL],)9IOCFUBIA9,/,= MWB_$-_\ZQ2#H)J&=-
PVWJG:,AFF>=5+SL)R%G34CU#QTD5'!1@_.D8=!J+4% M9^1[;A<-4M"O(V2**>4?<,A+,DI^(B&WY+J5LN.=D;\+#[V<5"^!&EC M 4RD&@1,W%ZI9(OX=(&.QBZY-3AJM-
Y+&IR# TX)/_JL()T'F7*[=3/ MF7I;227LHX'+ *3AP9+JHT!%P%@ZDP.HXT/K5 M^V=60I)?3# 6PU=\TAO\E",%'%:)O]D*?&H+A!M?&3*9N'^X0\+Z+4Y*O,7EB?"^J M 2M/-
DE%G9YHT(!MG5^0R(^AB@:<,(1AHI71I10^,X]SEP,)G$2[*"GK MSF<"(ANOR.3}4X.2X#B<>(@0>E1%DA0*1U9!R^.VOY-$0]CUA8X MR5"5_^Z=%QI0ZG%
(=7?;N0>G13Y+&&*&PTJ5IR"9K*TR>HPW.Z%^5.+?VI8TZO8QXIJVIR+O<_#I9\R2C3ZLUOU3PN (#)5;<[JJ:%#=N'U9T^IN-;UU1S\VE:K"6_>P!FR,OG)0I7PC:E
M!09$X9UP1='2O6SFG7 ,? M/@=T(!@%L?HJ ZFLV]O,'#,%6$D@MZCG@TZX61 \ T]53)P^/)S2GYA5\NE M-$,"=,1]L(8*6 I95]2\#@C@R=L?%,95H5Q3](=!0*(-[?LU/LC+CIYDZL=
M82^\D0*6\]8E"9\W,GA"?DLI@W9,R%M)L!*Q8N>P^3NT#4,I O&FS5*(;P[" M:9O'^[J,+:,EZJ5=2L!*2=*0@]T,M'>G<)&K0 D-'.Z@]B7@'Z'+29TD==\J=)"00+E:F@ M>@WX[',EAE9*C'*XTKA
.Z;CG6R3S>;PQ*Z;PF&S0A0-JU,D,B,6EE&]\<;& M,^\XB7G4E}))),AS%-KADU7']DETD\7O4> @*&T_Q-!U5,J&7GNKDH4U7K;#- MQCH0<]FG?1 1'!9K}>OT"A=W3.
POKUZ_8SSQ[18S%_!LDJB+770PXUYG0^ M?)++#K1GS($M@NNV3X LK-*6QJLI!GJ('C"J#K.[7PRL],)9IOCFUBIA9,/,= MWB_$-_\ZQ2#H)J&=-
PVWJG:,AFF>=5+SL)R%G34CU#QTD5'!1@_.D8=!J+4% M9^1[;A<-4M"O(V2**>4?<,A+,DI

*MV],W4O7!M&@]\H97XVE439&T8GL3K@_]7^>Z(=56'U1W/PS[VXFNMRF9L%S(M#G;2G660,14LZM6X51M!GXD-6(7-@AK:?10#BM8SFQ(−7Y;5!T3D4K1P3F:,7@K(_TQMPE&(V9Z/N:6A$K ML<%&L6QUA%^T]}MW."")^&.EBB.'_{ZI\-N3XGFF(PW&58=(FW< M(RN;"[_ L3^.-"<^>GXC*SR09\ ML,<)(&.QH;@%>A:&6!]8K0__<%L7]>RAK'J0$MYQ(EQ9]+03-&], ,@C9(77 M%&42]G^P]0#&6\^F&GA;ZOCNVZ3#;2L% TD4B^&=G&FT7?,OK@0AJW3ZZ=XI MY@#W?9JIX7!;4'*1O+CU]D[GA"E'/6/LC@UH)L4<=O$J7&[2460]O,.CKMI MRMNYE:+.!4L';'99FX6.&4K1YJ%(\@=6P^6C6@<<*=GR^31+,;8QK9 MJ[?,/8X2U@<!.*&/UP]@V(;VG",)N,W]<(F"FE5.I^/PO>UZY.@E85+%^/PO>UZY.@E85+)JS MJ1V73U]B7GIP08FW]8E5%O9PQ 8-I^" M7B1U4;*2"Z*'%U14^WAF*#]O57#+7UHDF24TZ8/AH',0'}>Z\USJ_.F04 M0Y9=ITV/4<++KM%,)(M"7-1@XW"+5/-WLH_71Q].8OA)Z+O?=\V.X+.!^5$/ M:C"YP=F&1'OVS_FV\?=^A%=; 1!J3"Y:1!Z5"> B!R(!,%9?V/"[E1_D+%!XM M>.G+OS1>35*.>?%% ^UJE2A$P5!.CT\X]42G#;Q"YY%9$3OX6QZ^||ZE M& R0SUA]T0,K'CA+2VV"#)T_LVA,K_YOH_H*$ "%K-K],LT @ !1O (Z23;2/4<"EO!.H MBC=E T7VSGH'%.%"IHVI*>!''#3\)2' 8%78\/BK6%Z]]V[)9^-^J9,OR4*C1D .T=&)RT6CY0VP'IX('#5Y7V9&).T56)] MLK@8(F8GK'W+0#@KLXU"]K*U*$S5H-9R*@)LLZ=!I[_JL2MBI>GX&BM;5V0]&91=$,O;]RPA2S9' MN&8UXO#.OP5)-QB'Q1(8;Q.1+OMKY4$(@X[C6ZW,\#MW6:D5P(0P&Y3RB!,Q MZP>}(12D4:S^^BJE/+S4#BNTIL'M!,#AB-ULWG"?8C\,-9I=!3M8P!, 'IF" MNO\.GI\SF,?",G>8;M)_L$'\2]*)U[*80C&N$'&!]GH^.M_@EV4O\%$1) MB,E\>TN=#.(_X8 HFL !!EU&J_=,X:KX=, Q*Z37>BV%\;UM\'OFP,=4KSD MZV\X?L:?TR1_5&V.## <'CML:IWLS6V+K;?%:[8^$U2 X0EC 6N?Z6WKBFZFM.V0.1PQ\4AU=TU-QB&MC%+B/K;MT54^DS5PNP .V#)VG1S,%V9D;=)V 9R'6?_ MZ4U1]I. ^QA'>26$&*F&,3@[E*I(Q)NG: "YAZS_#9FMS3EH4&M*>(1IH"PO0_M3>Y:DU=ER.UN/SOTKUL7/<6%+I=;JQTU=%GTK_ M7IV(D;W=]%!VE@[4VZ%ZPLBMHTMR45CA30]2.+0T!RY-QJZV1:#3B+YSWQRJZF1MEC2O+B+N2T7APO MOEM5WO=\MYRR>YC9H^4.1+/-K-"R4G/4TU@[4/8Q1 T;3[X55?;WV0$K!W3@# MDF9J!U*W;5,L?_6,06!=/,-D%>@*07\=>Q.HNOM@4F#FVTIH7:K;.PUX X(H M*]99K6E@,1%%)NBTJ*<2.*MBIR %ABA*.$),.8X?(#'%1!!/O -#2P0\++!8W M] PH2B(>/[IW.]\.J(L$F+)Q2$7;U Q/R'B>]-M[;+,E"S584"0, RB"FH[MNC/W"ED_?4# MFA-X4D$P,.&A4T^UN? %*L6]4^\VSW6^###5]3UEVVH9%W.LX0<16N[3'%3!]$P6($5.!4E=`815+7]@6MZIU1YQ7059E*WV! ?A//D.D(AA92NS MJDTD>W5_ET.65(EM6Z8*C8$W"7EJW+8B@GJ3K*N#2(N]?6W+B-K*'LJ3^KD[/D#\FWB*L=R>3S);N4A18N0S!V*U)*4 MQ\JO/VA<*)"Y$ 0 +9R"67_ MZ4U1]I. ^QA'>26$&*F&,3@[E*I(Q)NG: "YAZS_#9FMS3EH4&M*>(1IH"PO0_M3>Y:DU=ER.UN/SOTKUL7/<6%+I=;JQTU=%GTK_ M7IV(D;W=]%!VE@[4VZ%ZPLBMHTMR45CA30]2.+0T!RY-QJZV1:#3B+YSWQRJZF1MEC2O+B+N2T7APO MOEM5WO=\MYRR>YC9H^4.1+/-K-"R4G/4TU@[4/8Q1 T;3[X55?;WV0$K!W3@# MDF9J!U*W;5,L?_6,06!=/,-D%>@*07\=>Q.HNOM@4F#FVTIH7:K;.PUX X(H M*]99K6E@,1%%)NBTJ*<2.*MBIR %ABA*.$),.8X?(#'%1!!/O -#2P0\++!8W M] PH2B(>/[IW.]\.J(L$F+)Q2$7;U Q/R'B>]-M[;+,E"S584"0, RB"FH[MNC/W"ED_?4# MFA-X4D$P,.&A4T^UN? %*L6]4^\VSW6^###5]3UEVVH9%W.LX0<16N[3'%3!]$P6($5.!4E=`815+7]@6MZIU1YQ7059E*WV! ?A//D.D(AA92NS MJDTD>W5_ET.65(EM6Z8*C8$W"7EJW+8B@GJ3K*N#2(N]?6W+B-K*'LJ3^KD[/D#\FWB*L=R>3S);N4A18N0S!V*U)*4 MQ\JO/VA<*)"Y$>0K+<7]5]3QJT@V8E^,MK"Z@6KRCVC&:1_1D/ISH"=SBN"D0T]X=U?7:\@W)6S;=1/M88B5@-..W)5] ML$N-QH@& (9IUY@2#*#91A$X$$9:67XMNZ:*H\|9M!"R\L5;.:J:X5YO6IC0 MF%PHTB%_IG'BF=]^-.7L&PPDUIQUE14+MC_+RO3+.*ZD1=$}(0W MN"&=]]+C1F& S5S#"'^7)8%J8' @M2<'JO=_9,D: [J#V>E]"8S.,$: T6V9 ML N<@=1O^CC7CYYKKR=Q-C.L)'8: [GR&$^.4F+0%;"8/',/+_L\$<^&[?]Q\ =!C0> M*02E$7L%Z2OSS<$2^!PT^.+E>3LDL4(6K1.5]G=L'L'>"S:A20_*_(T_+!.! MDR*1>'2CZ%HV7'H$#0%!&,^SZ$#=[@2HD/H0#9J10X<1#KX^//)0K)4]>U8$ M-CI\UP9>E)YABFRK]AA=G?='2(T-F, Z!M%7+*.M*EMDA2A <)#\!XY\2=L A]NR^1+D;,]Y^<.;S(8V1'RR_$B#@-N,.T[*Z,X[M*)YQ-=#2\Z> -.>, 3T(Y3W1/XGY&<++T-9PB:PYR\\=8% \T)>_BA,48WP%W0 M>E^!A :M'/-P,_RQ!,KEA VJ,K8D\}!A\CV1 MH-,BE]>,.05M? 4(]73=UDQ0I6(4K)9W1Q>Q__N24?@ M2ES]4G5>)W@Z=IMBAcN!B0<%DWO T17.S$B2AR@FPKE(N97^$5<% MGQEOXZQI?,P/GOD*H-=Q1Y[WV=20K+>/WL3^,/W[S.NR'Q#,Z4% (SGD^']^5 MQYS+ V\$' CQV_[?B;O3<;JU)YRZM4^>^>1M=-Z1I^_V>^CR@!R_K49 %=^_MPUG;[PE\IZDOV]%[1M_C"QC!1!V(Y0RGZE'=?.^(.SKG\3GB?@^T0!< MD"V$,YKVK^#E9YX,R^X3?.^ZVWWP2]U!<].P,%[.)D8 PO]>6<+N 9'Y8^F*B&>?& (.-MVK)-5V7!RUBND]SR%@43L'->K.VNB#CNPX7JPR[_=NZ*03_2\A-_$)^AQY M/CY%^D5XNVL->CSA=]_9(SB[\00GK=N/?MCQ[&K]-6)/M.WURB'>*D>98CB MN4H91O-!AG/L34$@E+_ #T#]N,#^[ZNI4X_W3HJ9! 3:RPJ(HX'<<+ZW&W]3 M-RJ(HX'<<+ZW&W]3 M-RJ(HX'<<+ZW&W]3 M-R

MAH}GN'IQ/B&S0N0*4PD*SH3JK.0YJG'0$H??>/T*]AA3SSGP?.]Q$NGS?2F MZ3'T*<0QVW{F!_4= [P%*+7&K_@VQ]=5-.!'5ZG#X,LA61TH5<.,#]H,'' FT-MJ0:I. //G0/;HH -X-7R4*J,&2@ 6/,-X'S)T8E9.GZJ=*,7UXO)RGF!,J2L M''*7*F.U!FRH@%NBS(L,:G) RV*Q+MAN0!P BO M,)008Y8#?4+$,J/S<6ZQ*D0[**E1U8.R9,PPH,T2#{FVA G<+#H?DB;T-BF^I M&,6M%Nl8Q H+RD(1-V8+@",ND<*284$W{!&>'M=]{DEW8J{J4&J,60];,,;D M\J.SQ+L'ADj?I-I0WHQ9';1YTT$%G<)A;A1A3X=WZHVTH#B4)&/V YV2I'*C MLY(/ -Q&=&\/G_IX5;#L7;)DH#7'UB>5'9TAG56JS'-EC&P"M0U=L9#U9YK4, M=+QJ4'(O84UH::,3HX{_!$#M'.L@5B[@\V''X FQ)X!:?9RV]4Q(JJ M4,8N87X ,P.&/=!)\\=EW)%5%Q/RNH Z7K$G8(.%U'*$-!Y.M_#0E@2UX!R= G+ M!9@C%0#H#'UQHLAA;VV"=>J{I@6EE>3UX(R=0E#!I@I''!#H;&E.>2UGNTL8 M+.#;">'!$=\7[>Q"1D@:W8R\8PS0", E<*9_22E!^ M,?6? """/J$V<5;]P#W)0#]V;CB[C>E\Y &BC?2W,)0DHP9/;1ID!\=(#,)]$ MMY#5PI#5>#D/WD)6O]:0U<8,'&\A]SL(66WL1/NJ0E;?=XYN56=1.M37]9EL M3J(TX1ST/DI<_U''7.OA81E]67+_ CYYI ?N?YV.02K;ZO6P@VWYL$\@)4\ MC>-XK\M140<[!G8K?LX%MY(;D+.@L+V/J(52S.Z"9IW<^+!<\!+BPC?%1D MW(32):B,'3.I{652*-!I*_D8Z.\P0)6Q]X1@VC2@L(DV^,Y"6@D[TG83FJS= M4|3ZJ-I0'''M@:!]5N3HME6PG-#.4BJ9IL(HPY8#8GQ\8=@)DKR&D-3?L+=(.I MU<(.G@UF''' ({AZ$+7\L=Q8EGF_SE7A@(J7_&78E=VJR%VYZIT9[?IH/G/W: MHV60+N8RUY-C_!1W<<(*6)Z SR38DS2,#2?XQNC%]?=L F"Q0>G_6TO]D!HU MAFQ94A!89[X!9 04E(%VX:DQZ12=ORQ1 +:1;\?K/OKG1=X MK'N)]TSR#DO&EZHBMNE(C7VH)Y EC"THC/3S+(_BD$[,?ICF?%'RI:B&;3'2 M90N$ CI7-;DTYCQ\\Y N)T)1?\/J=7**!W!8+HQM36JX8M7EO6(6IV$Q@M6 M9*%)4GH,@[' GSW9RQ1A=R7#4%$/\T "9X 3"@5]:SIMQ<,&O%_E M#LOL:))*X$.S;8P!H,!\VL;UM L*=RGFYL;GFC$@LO'HA8)%R?(")SJD MEU\LBA;SK8>^GT*D>G%]!*-0-3-F%=+;*U^_@*M73RIU/N)N2$"D-GEA!;A; M&#,_-5$+H>!7O:RH59Z6R&[EYF&4$I0DD? >P3]B#I%78_733[M0E3)F/>MZ MIFD#^]5/,@4P0R]V,VS(^@2-.J2'7BM0W;'$9M<$(O3S2G;_*;>GELM .,'$ MRE87[XK'(%6>DXZUF^X;- 5EWIB]3M.^VA0L]"%K&\Z$N0NB<\LV4*AKEM;##M#1A#H(#.EEO>?&$>?$^O.7%LR4O M7N.3JW6\)3@+=*!X^=3,Y#I^RGU3;$] MB!+4*WX-1^86KLKX# +!4*S'GI2'QP8I+Z4U 4T 6A$ZKL9<0NNX]>RI)7/<6Q VW M0=I*&L5-9@XU_65K+*HJ_;P4"79L/I)<5V5_S[23V5'"_;6)) D_I)HPAI[H+6BSH@.+'406O8I5:.?XI.VQTX+H$0B+SH1L,1/YUNKZ? G;Y#6O.NFTV#KP0\FF&%8;/8Y[MLP2?"C1>[:HZ)5_3OS1<34O5T8/!=[*,UO! GV:EJT-S^FKUT6.\=[->=DZ@-MZ,)0HD2C%Q*Y7DQF&W9/LVQAO&!41N'TCIY,+DK#C#?" (5ZF#'FBI<&.*SDZ,;*I M>! &SR2**;PL_AC[.?$>? (I+D/BV9>$Y/:#\!FT8+U=W$=*GJQ>D.TKG:@!N M%SV^=S='P8LI0H-]Z8*PKF47K\LGWVNT{^4U@A[,N_U>5 (5R+ W2,6Q"E$<=OP M:KEYQG9N&[NM_O;!@F#;+3Q76?]\7G%DKH^C -G:W<)S58=$"SQZ>-TWQ'%F M#%XG?KSUPZ^"V+L_-8]J2]OLI8U:%2SH**I6C"!.+;0;8=:7>10R-Z;US>&> MTC .9D4&UKZ;>,_JSDLM7Y.V\(F1*R2R?L?<$#'TY?+:8M^V@-KZ,+=GOKW, M,3=P/9^<.3"LPLZ&HFO8;\9Z4P_3)*!KFE#0GEQO905^K-/\D<,_1US5?Q7 M^GNQYL!J8S_Y,$I@Y 02[@O@BG/@J7CI_=\++=Z#]*J]D)C;,L6,I?)*G9DIF7F",.DF4%('^^%!;5$#1WZW) *R4RM MMV$T#/3!_\,@+(04+Z>2*NB/+BZXI"J1N^I34OG@/]L,R4.29D"ED]$\(CMO MOY.8Y=15T=]H7%//P$B.FL//OC\)G6 6>5LO2'.!7A@)UV% 1?3'&A>;<$<H M&}(QL\Z,7EP2Q[>.%Z4>*K.-PA=9600]W<:E" 3B=]63]E&N$ZA2#$C^.,H4 M9QP\[4C#2%- 'S]JAO]D2?'6P|S2?)[AGZ0I8-()=>:.F#MH3*.J Y.DB^.B5* M)3QMT[65AE\?_?61 261(?7*E*)R[]5D?ZI[X63NP9+!|:CX-LF>>WQ%WTO[M:-XI[^PB6ZL-]-=/S0EO(*U1HW.]+\P], (T(*KT#!M1#?][4-4L"9*XZ4)\$ MHPG[]\1S'CQ?^D)1HPFH2A@S,YI8M.5X76S<#LE3&'M)?$ME+LXF8A\J8&TH M818:!;?D?)4C.?=/*512WPQ8JPU5ARLS_ E0>F7JP#-> -)K>%0U!E>2;S(&@ M[%9Z0AQ2V"A9((9"E/@%4!3^CMT=$-#SRK3@Z.3(KF'IYE?I"*J:8WF-0#7C MFHQ]2LPO%# ^MSTUW#-(&H'R?+V,H4 MQ.PO8X"0&HOOU2Y4 M&^PUV76#,,/%(@EI%U&?"]#"TJ2ML"@!90S2K9;-0Q;+0--@-.%]HH^=H4N*A4O2\>B&,#(SDI",,ZT .;T=QV44,*D% MG*_H'M-I).IO]'<)<1GLI*=MY.O8) /(4K5)1A8Z:R](@SKBFS);%SN\HT3 M_"X?F_S24/8N;0EKMWI6T3!EQ\@FA-LPFN\C]!&)V<1_EOM+-+X %:',7-KP MI#NNP!A9/I'.-K1+5&S(G%D]"Z7QTL:G%M-C#0E#PRM_#!?/ A7VW)+@\+QV M(R!]X:IWE7!TNCCLP]7ATK8A_95.'!DKM@V-[-*[R6PS>]&+1[E"ZJXLX#) MS_X_N[%X=GR2!FB@H'DN56OVAWZP(O]>0X#]H QBSD)A6 #\]5,IWP9KCGF?'2/\,- Y'!+9I M;MR3N-V%DX0=MMI11THH\8.A%TS"I#9K =/_IG36ZCR,ZC58Q3NMX^?M2;_.HV,W1?X?C9J",FK,)F:"T3:H&H=5]RL&0<+;_M(UY#IF(CBFF=OOVU70V!""?U\E?O'LI; (2T)5@1QE/8/));LD(B_?TAU;M-E_/HJT3Y.FX]+#LZ>)LPIDB\|+6RO?9__W<<>[<[84#_,5M\[$_'_]-?C6?3 M7G\ZI,TG_6EO=MN;S4>+|+?+,;U#6^,)X RI/Z'OKHZPE%- EKD:-+\5UON>JO1G>ZC;H=6(09NXR6]+_I4,49]7EL9CK/SBF3+NAOFJP.SIBZ M

*<_XJ1R*QH<75"!@!:6AD)M[A90#VJ%V.C+=6DAX|R+B&=X53WD"W0U^"9BA^C3TRGM)\K\O$B9(V7AGR\U(\CN/] MR3N_?THZ%K+&E&>"5Y[*

*11>^XF.C%O*Y7JQDH53.&LN<:2)JV!CB@@ETYT2_MDV1!GJE@HA.<2#%ZQ>O9;Q_P7_G8L*(Q'#I9TT:!VI986JO(M6;.4XL1[9H:8>$KDJ>1^D?JW+?K#-(/X:/RY?*

*S,9+?!WFD8./8WX43I(RG!._M8:2,#;[+XOW'IRZE3WC%?1=60#YT2-BH)DB0BXP^Q_9[/_S*DDK>AM$PW#\D MF[U?[f.$(6!]f/.#!F-.B.C/F[]D$U;_DH"2ZJR)/1I!9*DS&M/BV$>(-H.Q*

*M)&^G$:0OO?KM=.BZSSZW'G8.9V#0.N& MNYS?%6N[DHE@2@[*V!,&9N47!1YK',%AGAQED*!D:DTH&#&|9+8RU+'7 GE M-&K;3S^G&"T5,MCF'#~CA(N(<2'9!*

<&F==8&!Q=NY?JIR??(^M5N!H^CZ) M1&QHU,=^:VV*6WTf)CB,A$5LUM1"#NAGL&)!1R':WYQ5-\@*DS#/U=WBMS=_M(;IY^)7M$SN)=P<*V(T$[KO5=-]J38QANZ9%-

FLJP/Q@L[D>E M[$W8)>Z<0Y:S*UBG,CH^()EAM!+;^V]&T'V21^Y4!H$75L!^J\FI/XJ6R9Z MQR[D76Q1\Q[GHLZ"8_C+<;"*G(!ND@5[4TA%[&.;!H%0D2S9:9ZZ2M'PTUP?*

MT&'&K8-IT&L\U"0(ID,TC\+UWDWR9,.'7+#4>NIMZ!$&D!T#V #VZ4^?/DUL MT+G,U:V4D1HZWGA5LJ(C8>,6/YK/N"=-I?%CC[_!"G;7/YC MQ8+N+A>CSZ/[_WQ;F@09"

L"+MU;N\ M%G)E+W#[ZI6G>GS+V])7M!FI/*%1J_(SKN7BI0@;K@-F.D 2A*GHB6)0=NP/M83GJL-C-9U4-1R63.<0;36O&O10QARI%/R]E>*69")M,TZ[VGO:2.LT#%P]*

M9LLU+,ECVH;<.@#7_K" ?ZJ07R+!7,N(#Q2M+U(NI+#A?"2_>PCD!U-=KNL MJG95)PJ82/;=Y@S"()4G3Y\;E"T,TM-W+1M8^?0IF$U7B_Y@55RYLOB.DW"*

M9CP9K\:M;WJ4XT4F%'CPP!KI.F94/ Y&+RSOXFQSX_FTSC:>!?=L7F;1<=A5 M8I8KD1^%&>,/3]D5+ MCN|-F6V-IC&>4YU+=TAKOJ8=>.4/?US27'@KEASN6XY47=0LO+"5(7

*,1GWF M'>+9<14FFJL?G6!+Z(8B/V.S=>*TE9A'GDMF$=MS%)L*X7&I04/7 MOK5NC!WZW5GWPQ)LQ%1O*KN7SA"2G;ETFPT=^2V;B3A@G8S?WIW+++I7+DA M;]/BM6_3VZ-

*YU=?M)B8*C77"]-6>J;FBS4+![FRQ:KA>BQ+FYC?=D]4U-2X)I M0%@:R.6/%G(IE>N5[=KUV.ZP?.0DL%A+@"F-,F>(I60FT)C7?[:4.XEDK\,2 M/[BB5KARU!*

{/0N^GC7MV_"$M;\4#MKIDH[:\6QJfT3M^D"EH5_E5;!#-S34P;~P#@!,#/GR M\#\M3Z6CJ(-F$3)-B&U!=V#SNGP)TVG#CCGO GL2KO2ERVU\NE4!R'EEI:!/ M7VDEG)F-2_XQ\C8,+

*|CU_(1$\60RD,Z*PM+8\Y18;I3GD)84W%'IVX8K(C[M&(1^N/5/(']LE:"K2B#MKEHQ;<(,$-@;YTG*T3?0R/?5\>#GMMAX$K M%-"]5MU)N&5!,N*

>,OZ;Q1I1YDYM6_+\:!!5]7D'H%(T\1XME[%2Q8^)^ MNPV?OUL3+|-1^L-)E>D_?IN0K>./(@L03;B|I]5HA.S8@G>P?>>>*5'. NP4\Y M:>%&D!8Y+X&,/@^Q&];G/3:S[\M6WC =2|[+*

<0F69Y]154+;X]5 $VTU5_*; M61KC*'DMB_1?)QVF_AMQ:ZTTH11WK.WWCN^8#:A905%7]&<(A:RY$:)R V[M7TV%8/()>D^K4#$%\012-8+,IY@#-.5HX_HR<\ MET3"F8[6D%9

F^6:P%'(_%^OF@2,TV"'F] M^,2@UPIR|&KH+6KE@-$45?/%/6WB6)WW0J-@X107),%%35-L!G;,[6TDI-D&;-W3I(EJ,.!>"">5X'.WIV)\$Q0+CJE?1< MO%O"0?)

U=N)=',135L.FVH3'#=0C01V(Q7>3QW_E(+O.5P:=!%5&>]C4CCD-_M8-!)3!?R!7&)}YP&\9^2!+;9$=2QZ?9)=S\CA0&=J;IOAU_IP9C-#9%$A9.#3%MQ266(N\N+"=J+P6E&/-M[#

0+-"'8,Y\}YWV4[(KY."DV&9BX@2LLX.HZF2>B1?'F01(135H*S;9I0!H6'-J#U;Q2$9626UH(S99F2!8''5 M Q1V.%*SK]<,^)K?-*

G5H@A9^W);RE<+"QC/!YS,F^0^6'MQVG>R'CCOXRV5 M+!UZ%LZ?4)RG83HA#%108#?U'6=]@Q6@PFP[&OW6?!7AAOJF?#L?+P>Q^RF+

*M#/K+3[W;R>S+!LK>;]6;ST8*6FW!L34;]Y>B2\=)3B>'QF:K%<4:QA.0Q(7S6 M#G2/D;X%7A#F9D@'UFQS2_OO^+\21_*8ITV;=D1HXE-9&=+MH4-?L$$B#/=T*

MZ7]D5E^)_TSNPB!YE-@&F[=H20#U[JB7X'8UQ#-M77T-V_.J;,B2N;J=TEQ! MZ;K8I=^4V#D:-&5)\/3N&2XC=54 M56Y]#9N5)+QY>ZI5B#6_9 @3QS<0R?A,<)3AH.]2V)>RXG

M65.FI]O:E+) H,GB,2ZL8@<0 1MV+3,"];C M21ALZ=RR$QJX<!.,PH!Z;&'$'N] O&H--!BF;R3*5+;ZVEQIN?9,;+S HYF'M1'9!9S(P(,.@UG9*

*I(7BD5%/VLL\,H6=&1#6"!5_:;;'=B6=%I_*"O#[HE MEC0QUE>W0F02PU(7_%Q='-(%X8*Y1*YR54@?S:8A;!4I!"KED".J-)F-*A+@ M1_H_]FBBCNW/*VM)E"*N!HG*

GQ@/S^(77/LR4<2;B/GZ=%S90&B),6O 7ZY M!&8B[:L((-MJ;V2QGB3%\,.Z*96IS(-8$#,AZ6ZB,/S=/P32$'350FA72G*$ MZB=DOG2FPH#ZX,,G#U]_7@3-5JL+(T\R]-WY^?*

*GM"_&VCPE9V_I;I%&N)VDSO;,XY8/)?'\B5!#0>(Z7RV 'DP(S4A?LJGV*B_OXVS!:2 =9K2!VW"@P8P(1T8?(M^=A6OG\2%,<. M5P*E_,?*JA&*1'V>; 1W&7L)-*

*<\LH//TBO9483T=+]L-@ M,1J.5\),MTBI,UG$IE/?UOD$1>61K+B4L8*P6\=-]S<5=BQ)%3O.\W)&JL9> MI33XYBU>YP"6+D4U.UA2:AZ *;F, VRSKLFS^[%*WN=M/*

D04\ >=X154XN M?FD[Z! KE90'LV;QV!V?A,&<-$_P^"XC4L,MB7V$E&E'V; C$=.0D>STQ=77 M$ ALJ23VAE8?V)]8QH'}-!HO1["],96'CO6H3[(1$O!#5P--2P,,RR# 58(:\AE.?S.?

NH_$ZS6@B*J;%X6%!,^=(9 M@G(9;I*OM/<3SV6F39C>]BI!H386/@<*-4QZ0![&MX.V,;EOT]"1K@43B5ZAO\R*M+XNYI;YF,8D+//"F';4)M0 MR)$?2

625^J1\V1HKB^U\TY"UD]9+7]!GHO%WGVR R%H.)T7QO;+;4$F3^J. MO:LL]B9I^@^DH0MWT2QRRXFOWS?B8M)[!GGWS.7ES.7ES.7ES.;'#$^'- MY>3-Y>3-Y>3-Y>3-Y40&

[)O+R9O+R9O+R<6-EO+-":^L';NA[N:$)TFG[QWM MJ9@Z,Z+;H(AKV$&+6+FD?)0%,;-1>0TN62IU>7/++PL/XS37+)+)JOT3W+V%9% M!^17Z)E[+"H@^L?*

*QTW+V!6:#MQ_&%>M#U9L+M[!9^=R&-]9T&") &R MX"U@WT(T(5$7'\L(+7)LL#ZF\5;6>;@G9POVG92W<8T>8/H8776DIG-Q\Z!& M[$0*MDB?*

*U[E&/$U=N@C M[Q>P)9) /O'MNNB->#W=V&4>]/_*$>86_DPL1MX\)M(CMOOQ,S j@*L)G8JJJ,3V[W!)N2I@"O%,1M*'L+7BL28@^UN91-MZ!*RCF^I>.,XWK-*

*4VYF&B4F0U<'V#VC"BAH#=)K.E\S[P,DF!+(NY@'H[H%; M%4B:L=>]{3<1$D30N5LFH?L[TRO:MWWD!5NZI?7"]?*10A//DD>N5:1PJ0?4*

*M!.)G[(*K"7MP3&RE[!/C[TDS]LI5T9U\.F2O#@DZ>>F%E'(??UX*2HE5MA&> .MH.CHUZUNRH=MDBI07]PR;R@AN.H=>^4DG\X"GIN?Z,$&C6HU=*>C#HP:?"CP M R1/J@_8PF#*

[CN6FK+]DDV?H^N5]+4,7]^7:,/KQW6JTN,.^86N;Q.L/_GKM M]"QQ$/]TLV&&99]B&FQ37X"8.LPN.@1.7M&?8BH 5.M8E3',P+?]NL(_6>B9N

@:i\AW8=R%;'CD/C3K]BAW*8VX(5A\X=0H>_G/i%%U[MBGU5.Z4+RC^!U,"_M 0KH#P[KDCI\X81.((6=6[_.EU*%!OI1NGPDD1@RSDHA^^F8V%5(7L6_P@.U-1XCYAXCF]>1/[2#*

*M"?.]@&I*5A;;A^CB&E&&R(II_FB>411+ ^:6Q78(N-._^+8+KJTY_)3?S%:)L;+Y7W_AO[!?CH<++7I?^HM%?I:]F;W MJ^6]/QV.IQ^Q4\-FJZGZAK-;#FG69:3=.#%9#\(=2S&*

<#YZCLMX<3D?R._^ M5R=B^CU+%Y\;CM,Z4R9[N!=;H2_S=63K'%\AJA/!!7EHO((\9:GZ#B\L;E\C;O

*M9B'X0KSM8T+6?;H,TLWOZ(7N@lV8S"//Y1W]4ELU8H>PS85RI<5&QPX]MG'R M_:U&O"8J4(N-RL>Q;9C7@1V:]MPC3(S:E'U&N?&VS#:$"_9 M1[*WO*:_BVU+QYH?.>!?S]YOP!f?*

^CYW534T6DN?Q+;=H\Q6-SEKM4"J&VQIZ;VVP#?-/D$S +P](FTM\/PB"E M:N_X G?$BY,F[AOZ>WS+U%OA%XO7I+/.!RFZ!A3L L^?!\]^1+PQ@'HSK"%RE M&MFQ=(.[A!X_*

*5OE+F&-L4$117,V+W4$P]E-]KDT0(O*Q8(Y24"M*3%Q)ADL>,0/-9>IV0SP7YfD^%HL?Q?__<34_<__4=O|_WX]6O]D2+N#(? MJN.KY)2DF\/ =V)XF =.)3L>V\+,%C(Y+*

*BXP']3]VT"B)S +VX"P]f\8R MX(N#'Y0@?1#(0)N5R#^6!"215KI4>B4CHD0;*75(F-N:4M803E9Y)!HS9Q!U+*

M$GDDG@5T4YP;K=/RD.#R.M@^PR*5>9L8P<1W%1J/K'/=MS%8[I\AQAHM+8 M5^TPH!7"FCI_I?3V00 +RF)?U^CHL4!0H'^#>.(;;*XN>"DP'78&D^->FQ;*2*

M;9'34,V!$3N(7A5[-DR6R^C>&+A9X(N=(MU6Y&4-P2=B";5^%'(%#+?4T'ML?!VNS'0[WJ.#^UJ1>WP.1(H52VDG$#2BZS!&DNP[D[2\)V) EUQ_R^X"&NL

MP=:D^M9s#ER^JZ2WZ?>!:|^=G1.'H&G8M Z K$_5'!R"M\NPH;[J'00-J+! M;2$Y6VT;Y3$VNTD\^Q9C\P\18S,_-O U\A(OV,*B;$IK8#LG=O2W

*MW#_$WMISHD,6APAR"2"N8L?@:7!ZV&HM4>E>&Q-"I1RQG^VQ34C[5,1I2UQ+. M5'I890P@&?;A>O9,HK[OAPD;]YD_A&]YDE1!]H6$*V*%*R4.Z+/@'7&89P;K*

*MWSAXVB=L^95/@N(:EHPG[3E0+%'I*I4>>E13GZR.'12IE [CRTS7;5O9\Z& MJCD/5!EZ96+L_;=:!Q5\23"Q;OY+^_@Y]"F\+!N4+H."ZE .C=W9MN90BHMU*

M+"Z\^/=;>NPH1P'7I5+6#1I/@_;UGRJ$;*.U-'+$W$3EOCUY5N38-Y$5%D; M4%*-';PIF&A5'"&3>NYV4W0TSJ(WBGE45,/.@"%\ZPEH08 8(;F.$!%-_MG>BA_\@2X"*

*[(TSYR'QVV6H?;R-EE[W>H<&D'^_OD,8Q8^N55>$-.A7G/^&F; M+9NTR:5,R&M[,2T9FJLHG4X,]3!ICM^^^\^]%[$'#E'Z[SM"99#$08*W@!VK M36?*

$ZN"3N3Y%';*C"L+826K@QWUK/GTRI/=2GI*#W/U.#]KB!TIK"U1'!30 MV9)FL,]^SU(9D.B9'I"DWG=Z[=CDY:OBLAE&5QU*7B!RNARTUPI1,]AN9QTH MA1PA"[.]2)6I,&W--*

*H6OL,@72[<5[%M@$-6-)+N&B7U^OJ9_:C[AE^K;]@ MU41>P^2Z) #3G5XI\W9U1]H=EE<&3N DA;Q<#2NF_6F[_JSR]LL%G(\#K)QO M\3$*8Q.!+V4?0[\,UU(K]G4+*K0C;-*

MC&;\Q"/OP&&A-6\.QZ1# M64'U;__F#;,'^M&9"C[*\1++#OOFX.CMP<4UH8'$L&9EEMZPS6WNV@QT'NGLY M0"M0)JVPL34!")W5-.LK6<>W5/(TG5O@DIDJK>L]*BN"V70"LL:'*

Q\WO), M@73>+M_LSOI(:.$(E+5@_)EA=$+!@(Z5^DL((I?6-Z[:X84Q+5&<3IN'=ZW MCI?=%/;7_]C'F3>PS&*8UU-40W\)\L*"(*KMBT4PM"S3;9G+5UG53UUQ)SK MM0)5 2N.3$T*

0A^ZLDX+PEP#Q-4^0OW!"EL.% @KKW B[W=VO-YR"]2@=M^&86 MCF#M X.]904L=JIZ4%.LL'; 0#!DS$CMI-HTL*J@EF%;<)(.#PT@#%$QHV1V8 M!<4MZ'$/5/1#0(.R%OJ,$# %0

*LB'#,3@WO'JIW%; PQW^NA3EF">/?W?27 MHV%O,+N;CZ;+_FH\F]H3Y/C4W=0P?Q1X07R6*W$0QDGFE/Q0NIN)U4&1VI;+ M%'7!3]LE;_Z-E=*(:V/[*C>#>G5* Q:V*O3T:[)S\\$)*

[']O$[/0V#9Q*S M$.WL-C)>A8GCE _.D)[&R:\D61 WW ;,KSN=#/.+2[&F?.CSV[S1C3MHM19 ML"3E+YE5Y]C*_>GI0<Q[\Z31X7-O3C298;_7/VEMEP-/HV&]Y-1MFXM>[-;*

*MMFK=T?4[C=??ZF'\O?][ZM-L,?X?NJ*52O7GXU5_DAD)8U%4B#_W%/T M1\]PQ4I<.R\F2:D_JB#^W>Y/#%6<<$)0U(7!3^.?Z5?M:VNDI2)=6'\)2HF*

*MV5B50C_BAC*L!7"""M=.2RU:!5[4?D[/E"%ZQ%7L)$8>]D(B#G;DBDK75"^G M!<6Q]Y5*%9,3_)0 MB.+B;%.-'+6ZC5,EL2';\BQ@GHK(@ZMQHK52[$]O=:%52"?632_4@'$47]*

*MW3HKB/9"NB&F"'G1]7(EZT8U8H)XER*MA&QL59T=Q6'Z1?)?M7L,[\$WA&)5 M/K\(6 M[Z=2MU.?9/[^YM?=O2+M<(E!%P;._@(E$PMH8QN.*

MTVZ=,DT4EU=SW^$=5BLRZ/6&'6FD(7%-(+/@3]]R+P+S+_FQ=F%W?[<_??]M:+KJC3[3_UW:XUCR=@O%=@OW=@L'&BQOMW!OMW"F;N$N=2ZV\19. MAQ-

5FG9)+MUZ%3L'#"2!;ET6].2YXG3-PG@:9V4M(4.E8/Q8&6>2F+FLNU2N M5N1D]";SM+Y=?%STX@.=H[D3S:)T1&>Q+.5C MZ%, X\P^5-

*S5ISK'+NQF*SV@LF7L,15Y&H#809X]83IMN8NX4*3.A&G%'RZH MKA5W%^\RKNXK#IC>Y0#N/CXV,R",O?!(.Q$3]]MM^/P=<===9/^,/[:=AI;Z\ M?*

4SK8Z,H8G=VIHHK[RCXZ#V,SQ2IRV+U^.1DV]I?S\7BNf!P C2\ H !E>#,Q+3$N:'1M M[5I=;]LZ$GV_P/T/7 .W: $YMI-F%OO[&K!CI3&0C;..NF@?:6ED'OQG]:WE]*

*M[\9MMVKY;WQ:*QZWNH/>5W;O?;UQ_ZR$*DXO6*.>],P3$1AV"S,V5!&/G?R& MP^Y!B[""#,'IW7/.-5G&]5C6%ZQ>;; ^+1R9IMFH+W?69"D\IE4NQ1@OM1A/ MTD][U6V[7Z[!W;*

[']SAHGC5:MV]Y#9S[$*>CBGH@#(`_UDW,1[W&$>:\U\=?+EQOY9>3NOUTWQ): S[6YD]MKL) ,.Y.<%Y!]]&2\S'7]),.."NE@UX]>L'3"TXO]],O3UGF=+B[OI?MS<|?I M]?*

JWG_ZLU"OV^OZN%Y'-1)\.+3Z'TWVW#"KJ4IL],7E2*6IBBBS6:1MJ M><.RFRG-C\JE.1YL6"FVJI,7VPBF?G*Z-BZO]T/3-5S0,*HACX2<7_QH(-;6 MB/!\/NY*NW&R2-!M_6Y-A]?KO<\F?*

*LPU3 # +,)V"P*E$Z92IF5XASM*S~ MFZF074*4:GAT6#_V3QB/-V;RD1&!X%@I^_3";;W,OB6J:.&L3"TA2O?FJ0# MPQ_#*EJ-FO.^X'+,4%?,45.#Y]@7+27,@?6.?D!&-*

PUO(T4.@Q5BGS ML3$7,;;FG&5OJC-@)N4I1+AY40)S7!;,QF(IW @ $T"0@V0_"+;"A7@.#%Y<%)&\I5I..+L%\?9 MV<^).Y"AB#&3"13+S'7L_]_PL5YY+F(2ACP5Z$?$OLP"]

(GH6$E3!Y$EM)RS M!).,<$EXE7()O"+GS4;7B.U D&.'+#):H@VA9"PW1D;#VK1"0NEFID2BDLB M8IQNYG%CE,X*HDP9S)-HCZ#ZQ4'U\."@\M8R\)TVI(U, 9M"PM-FK\)0X*7-*

MS3[C&BP,*O%2)E*P,$WD@*,R%S,HN0Z(CLZ#H0Q!?*9-B.*% KF<,ATX^^A/>#P&UD%V&682+; \JS;.W\ 'VQ0+M?PJOQ14Z,0Y M#,D(P1:06>.%HIE%X[*M8Y"*

*[(C&N8E9M"""!>K%/'-K_#1'O4@%5-[/Y[:#'T M'X=#*3)H2GM@T#4$N3KI.9@<$HX^S\SN34C!C0"!4?24.T*5:72 '#05QC(; M6D%L_5!=O^3$55[5(+E%6B$*EVAQ"LZEAP+Y$6.Q2HJ*

*I[:>JJ%A+ETMT\?D M*3,D)^W&9*SVM#RH#&! *?(N-4HXY5,F.=$W#LL&L92EV"(7N:O,'A; 1DB MPV)I"/;*J$1(,?(?RF(>P?%,+NE,O,,A;E M-X0AUH)BBIEIMM1I"T6]*

P/GE]O+/(M8;(CL:?)BSTIQ02>!10%GGVP%WS/8DE2M M\OU,4 ;Q2,@M7B-E4KQ/!C0E\%59-\R5#H^OUWFH0(8^2Q@*>L$<'1/:0^! MZ7PXSA9Q?*

CH.TYD^(!9'$BO&'OO'B*]@[UXZ'3 M_L%_@L>.MG7@$&Y#$A++B)]7,7BDI8(3<_0V$_JU45H'&O65&FSD+7V!KJ, M(I&F`!]!_%V%PIF>]P3&9YV\1\0BSQKB"\X MGBV]:68]I-

E21V(MALX%8HT.-.EHU!>_X"@DZ>,9P;\@31F7IM9E6FK2ON6 MLGS-\2S(%<8 N&!*B1*HYX-/91.6TR-<@C)!(%35\\NM@837W-[*QI!C74#/"101T MU5=2\L3@4I9_O0P%Y_4_=H*

M7N]#&SUVS536_M4#U>YW!Z^TKN,;>M 7C'I MU?/_]D@O0P)"YCZ"G6\1#!OD$O:%0:]B'4T'5Q>LDXT1:*SQT6&G!=.6 ?$:MU:DZ3(WWMVJ570F0&/ =[IH)-

=/,M0V5"HVFR06+5\06[X3B4:K6,O-?_3QG9 M:G'\/4D7>"[O=27W'UCCY!RCM^^B$"//HMCO[@\;^\A3*/[E\]_/D30MMC< M'# H !E>#,Q+3(N:'1M[5MK;LLx M%OT^P/P'KH$I6D":

[;29Q<8> WYEXD$V]CC[;ON1EBB,&^!14;+K_?5[+B7Y M%?7}(/&Z#=P"<221EY?D/?><2SF-&_N?M\V??VK<\%I=?#+ZU[#[]FVOX:AD MGWA:R1\WVH/N)W9O?

*[KM_5;RPB"Y8K5JE#!;^D*S.S%GH]#G@97=L-B]B*57_M0D=T'3ZU7YWV)/}(X(I52\TWP5A']49E^'QC=9:(+TF9*SG!92PGTZ34;+2; MO8\W_7;?9A>UL_-&I=T\P&".'!(1Y_=DX*

JR55YIE,$!9Y@-BBE>#^[LPJH MD,0\T%X8^UJ5VZ,'#-)DL>N^JU/HSZ=K]WSWH?.S>MN]H[6-6QZ7'MO^WWNFS=%OK1

*,RB>KXTU1JU6W>]^_+@XYWO4Y'EO%K-MX3F<+B=.>_N_"25 MB?06I6;?8D.>*O;'&?OWPGD(/<_"Z#$]9,F4)U>'&WROP+.;>OPIW=L.YOU*

*MN_V[WW\K54OF^G[8ZA37N6=SZ293I]-^4RP6,RDF L7\20UKJ(P3E@8L&M '2W+ M?[+08QWA)[*X8K%^X)PQ'KA,IV,M7^))\"!*8(Y'M0H02 <*

MH36%/3$YP^"48PO;6K<<<^$,AE0D'F@,:N#(V$E]- O0'9ZX(F;$]72F 5] M6/6?BUCD1F@"OM1<%<&$S:7R103U)%PC(-D%X0K0Q?31/!@4<;:+]64XX>P' MQ]G%]XDSP3P9()*

*()%*O(M4S^#_$X7GLN]*&/)&P(P'I2YL AUK86H!63)6 M"Q8AN F7A%>E5L#+8UYO#0ULNY(.6]0B56>M(6 A!E.&W\@1Z?.4^%<%U!<.M$1'C=#/S&UY::XC2A3./O#V!Z@<'U?*

NC@LK>B, WL29MI'/8Y!>DCTDO<2E MB ME/[}="CE1T5I5VB8%FZFSKX-)HN$H\-3O7\74G!C 6#D(V6.,$QC& 'S:0V MS(96(C!V]*Y?<>(ZK\9"<8.T7!2NT&+EG$L/)?*

*@1ONA029Y99Q8R5+TR$3NNC;':Y-\ M#<$PZ" _<@S+]*N8NF$F7X,IU&'#B=:X!=:,H1 M"<,\=@L\ >&2CZ62R8)DI*9A*,L8Z!E498EAH^E:C6GDPY=)0E$:,1T"U-K+; M<<<+8-*

*0Z8:G,B JA!?#CB8@H:U 35-(9@)%=9 0&/T'X54/8.2]$>S.N4L-8 M%_"\U +RADB4^^HZ9:*>@\&SBYWEWD&L>@(]M19.3D.T^3K'NRC$?BRM:!*MV?OV"0X,%S6X24(B6PGX4R?*

*C)]"]9M"YQ^7-+)X?XX).4O,"SCS9";XGL"6I MVM!QTIBB?TU"[K#]ASK!??K-!EL:N\@^IU"@,/WV*U\P!@\MM4Z=YQ>59!# M8#H?#M*E7^\RKZ9<+_4V,.'!O7"--*

##KD=/V@BGY(%1^(KS5WGKV$ATBEKS0V8 M]'V9)$+\!?&WOPAG>MZ5\,\8>0O$@F8M M9?&.XTF0RX|CLN/D'?3%77348LE>7X5G7HNB"S"&OM"A[&O'T[(U8PX>S%*

*M2BX;=KX1.JG85X^UXY[^M'!6O1C<82'RA:$[8,>|5\|!9F5;3P:S4,T$";Z M3_^O!\0Y0PH_4N%'X.E\&F:TR#<@#,B]B!H^^W&PL![F\]AXLH\;J!DCG8BX M#[(1*4AC*XO?*

*GH>"R^HO>T'-M'NY"&STFQ5=V?ZV'C;ZW]R|V?M.;`^=<7M#Q M+8^_;V?[A###IL\Y4"H]=+Y$UR 7M]^'T]T>0P.TN%SX^\?Y[S_Z_S C[@NV*M M=_+;K/;>8N?5_<[<__Z-[M_ZOP;*

(N@?XV29=XL]$>P2WIMW;ECM)TF)K^;/K?SY M..7)6ALKI2GNFQG07):.G11A6;U^A@+8IE65O,"TFFK=@SOZC?;.=#LXWO MT%?H+P>R/R6@OSCX'U!+ P04_"

*S@PY9)DFU[S@$ 9$@ "@ &5X M,S(M,2Y!H=&WM6%%OXD80?H^4_S!%NBB1;# D.?7 9\F N;BB@6*GNCPN]AJV M9Z^=]3H)_?6=-9@C7-(D"N3Z4")!=G=VYIN9,V8LFQ?^[T/K\,"|*

*<.P^_H+Z MF+[K#QW+,"Q_\;2Q.C;H[_XU>/[UT/EM>M-L=*T]&/NKR"6+%]M-QD.]%!KU<\;WZ&* 5[@H?>PY M$]\=N#W;=T>7,+Z;=%?VI0_^;\,YAN_@I7=:_>]X/G]$KSS=-*

S0]N_8=L# MNS\;^T[_?1VNW/QD?(31 /P+!SQ[TK4O'4\??1TZUV#W?2,HS67N&\,]!6 M+*]9+H<@Y9P&DJ4<[IB<@YQ3N"F(0%3Q @-3-4B$AC:!'$RGHO79XX/*@#L=*

*M2BX;=KX1.JG85X^UXY[^M'!6O1C<82'RA:$[8,>|5\|!9F5;3P:S4,T$";Z M3_^O!\0Y0PH_4N%'X.E\&F:TR#<@#,B]B!H^^W&PL![F\]AXLH\;J!DCG8BX M#[(1*4AC*XO?*

*GH>"R^HO>T'-M'NY"&STFQ5=V?ZV'C;ZW]R|V?M.;`^=<7M#Q M+8^_;V?[A###IL\Y4"H]=+Y$UR 7M]^'T]T>0P.TN%SX^\?Y[S_Z_S C[@NV*M M=_+;K/;>8N?5_<[<__Z-[M_ZOP;*

(N@?XV29=XL]$>P2WIMW;ECM)TF)K^;/K?SY M..7)6ALKI2GNFQG07):.G11A6;U^A@+8IE65O,"TFFK=@SOZC?;.=#LXWO MT%?H+P>R/R6@OSCX'U!+ P04_"

*S@PY9)DFU[S@$ 9$@ "@ &5X M,S(M,2Y!H=&WM6%%OXD80?H^4_S!%NBB1;# D.?7 9\F N;BB@6*GNCPN]AJV M9Z^=]3H)_?6=-9@C7-(D"N3Z4")!=G=VYIN9,V8LFQ?^[T/K\,"|*

*<.P^_H+Z MF+[K#QW+,"Q_\;2Q.C;H[_XU>/[UT/EM>M-L=*T]&/NKR"6+%]M-QD.]%!KU<\;WZ&* 5[@H?>PY M$]\=N#W;=T>7,+Z;=%?VI0_^;\,YAN_@I7=:_>]X/G]$KSS=-*

S0]N_8=L# MNS\;^T[_?1VNW/QD?(31 /P+!SQ[TK4O'4\??1TZUV#W?2,HS67N&\,]!6 M+*]9+H<@Y9P&DJ4<[IB<@YQ3N"F(0%3Q @-3-4B$AC:!'$RGHO79XX/*@#L=*

M/B@.,XJTTTN3C<#?D2A?)X"J!JE(&*'^!T2IV-0)%'X,>"4S@U- QMZTP# MAD0D/$8MQ?0_!H4 @F&7I'> C,?3 G?$8!,24LSQ'NX0'4:(AD13F5%!$KNLK*

*M4F*O4&G@8E@(F1$!7]);%FO0FS,.:H6HT)=DMA5$4L0 AHAZE9N66ACD2*EP: M9(7("\(ER!36U7)XX*WB5Y;+\H6$;2;1FTWY2DB1;67 (V)*,,WUT7U,%V ' M9:*

5V30\)U)3]Y3@E.;F4; ;SR]PT!A)%18IC1&%]H_N1'Z=G?H0,\9#L=V MO^]>?OE<.VKEVAO;O6]]0G;'0CE7T(P/"7@M3%VF60EUM9RF4J9).7_4:#3] M267F5N4L("E#UZLK<:GZ?*

*>WP!CUU@,_/ZSWN>A%U](HZ1(6+)K/.5+*MYNQONO2]9ATW3\R&TF8!,OC1PMV=><639F5,18\@'2/E9UMZY%06*)FB" M%,@5#;_S_9A@M0MHGA^')VM6?Z_<==6NJ-*

*W\='K64<3==!B_)LOL-4HB66_D M\?*O3--+*-U"216'_SF]2TZW?CJG&%% M+"_E=L>/!$P4FV;4>3_1++?7O4D1VBWH3[WT;ZQ,/9&T'O#E\?>T38*

M!KN889U!\VSY/MHU|L,U:YK_XD'^ZWR_D778H6\{_Y9(=N:31\SN:[G:J\;D^,:.LX32%/8Q9BC;QJBC[9 M'[;ZR(^E^*.I?QBAF$;EC>WNH%37?*

*DA4E22S@;&HPK(1S(:*HHK8.^2PH5[M M+-_U[%="_P!02P,$% @ ,X,.62L@KSM@! (!, H !E>#,R+3(N M:'1M[5AM;^)&$/X>*?]ABG11(MG8D.1T!SY+!S&)QHH..WEXV*O81M[!.S7M3>BO[ZS!'"%12 1\[T.)!/&^S3,SSSRSLG7I_]*W#P^L2]?IX2^HC^5[?M^U M+6/QB[/&R M9EL=V_UVZ74\'TZ;]:9E=,Q=C*U;""B75%0 =)EF)8CEXR25,DUPY!U]7" H MG>RZ(J+]:[PVN8'@)&E\[5S!X@UT!WFZZ\0NFZ^-ZMYCMUN:,YR>F]K[-M&W;&X&/0U$[*C_"X +2Q?&SUC]=7<2+?"M]IZ T_73-=V;< MBW"68XR'5)UGUL\9?T>^K;K6XQ"DG-- LI3#/9,SD#,*=P41B"J>@Z!9*B2D M$71I(@5]T X//![4X5BM.XK#NR)M=],D(WQ^),JG$\"C+E*1($+]5XA2L7XF M4/0QA*\%IW!J:AC:YID&)(>(Q3B^@C"F02&89.@=X2&X#&,\"D%M)6P/$>X MAP=H1RT-B:0PHX(BRG58HQ)[A4H#3X,A*6+X6H??Y\%M&D4XJ[+/$NC.&(W@ M@G'" T9B&$01"Q"MLCT4#*

*CTZM({#N=O@=M=N!)?.KV>=_7SEY19 M*Y_'0Z=:,/2^1W:-0SA0TT:,W@KS!2%7S=7R1Y69/U7. A)7_N#&VK(!6WYO M XQ9;S[RR^1MR1A\;RUS9%R;<[^H@N_:_9QX\0RU&GV\X:? M+?+]F5?\6E051$6,\A @[6-5HZNZ%?2N8(!F2(%+*B M]?Q("2E)B;U/$L91?MFBE53D)DPUOTS07%84],DCC$3JEN@_.-$AL3. MM7)7M&H+>&#(RJ.5XN*]{B!)G&94E";SBOG+AE%_=W8W&'^-6NO;Y']=WIOT M?S/$1X4Q245(A1ZD<4RR')-5_:<;T<_-#R^S?&FWJJM.3();:-11"B!/8Q:N M98)8G[8^%EF<;N;%Y%T$F>/;S;'AM)[U=H_-Q#_V&"WW.Q^;/#;KIT[HM\? MT!X]8M@"IYBBJD#C;'&A?U;CUV.V;Z5[7>_^2= MM&&0E0+=@CY!5W2]0M[S?JN0;73BC^K2L$U%L-[?=&?X1S7<4,VGLO)B^A]'*

*M**91N6-3,]71M2>]0\]]D&1B+*BQKP314=$=LKADW09Z@W7X167>Z/V-U/1^ M P04 " S@PY9Y0A)+1T? @#^" # &9OQ]>7/; M2GKW_ZH3X7$0HE*B9],RJ6XE*"8Z?V59A@MM3$? ,.X%&7]AZC,0&NX5-F9]PAD MH%Q8^Y.7>'BV>G"B.-LL[^&*8Y+],$5+3?HS,RSE)185EWB$IZ=M34$@MS/E@BCIJ M0KIAJ&;&8Z'$)!8R|4EKFL-1L?(^,1T, 70'DJ4-V_^L?D0Q%##]7M?LL,&Q MQV3C5@>B,=,7%H4K>OU(32QC&#C(7-9W%9&=AB(7E$$"SM'2KV@P9&QL6P(*06.6A!LTF%;F/*

*M_0IJY"!I'<9QWA%&1<#=WP6R4&4.8&!W]$@=z*U7V $&2/QM1@]1J?%A;)E\? MICL S0L:I.Y.%=D_;V)7-8E7%%0MXQ_]!{%0.4CTOT5%^H%<54B<5]?.1YP! M*APDB_%C{(36[5DR;G 44-H938P6<_/ -8.$2>M4-%ZK 6#A%J^,,1 =:L M-6N2P.\L]=V83R%@0%N4I;,:>)S)Y1(.O/<5%G9GUR)2_V=K2%])@+6XX0 MIMH4Z**Y4_X.69YCF4IBBFH3-()>K/Z,UO"],T+V; Z#*":)O)L$EM:E=B) MO:7&3<+<0'$M+ET>R:GU1UXR8)4T61+!+8U;39%.9WTJ_^0]J2$[.(QKBM;\B) M2.>+.P/ L=A:@KX&[WB236C#+,RAF0_HB)R?-37V0&6+7"(50X(*$@&>]_| M8]TPR#U-A?)8U:^;$"A8MI2X&M,6%]:LSL:UC!R? M##*7T/^'] RA&UO!2G@.I9AC 7*(GGF0%.E7M:+0+;! ;D,TGT1C>H?^.^,7ZC;1X5;-$.84-471GE'1'EI,VXF@ M6#"@UR<60^${@R"ORQ2')YAV"P;5D+7AISKMMKA MG8IH&/)0'HB)E9^XS)&]("*PDSP SA^6*[%#E!/#:4L59[M-7'P+942FZ>42 TJXT-2<9%J MB#2C5$IL B,0.]526\//FB8974V)UXX"-4X:*O[. M90 &GJWAK3B/"Y0TO$O6;(3 3QH.)WLV0L J#4.SRP@DR3&!YT %0IE$)%GS MARCDAB%^.B,Y>3T^4P8"R^:.EY.M>.1!X259FJ S7!3!?LJ9B&W/DJX"$"$%] M-S/3F8)OB+J*)D @IJP^'AMT$1M!G EI[}2GS+FK-\MF#7S8VE%*2+9X%FNV MXFJ+++V+-5FQME5-@R\D ;?IWTI\L_E +A&$ ^)\4VC.ZEGSH4PT:'>#-1H5) M8>X\'1I\|\17(QPX9;PWHZ2)5.<)3E[C6'$Q=?-FQB?T#+9-_]NH4^W1'S) MQ5\6'):V^'+CD@2,8*]#@6Q'9JKD;F1+68[%Y%%Q1%KER[68>++1T@ -%$?3"& M=%{ (:-HU@Q_I,+$LN+;5"7X09=%I0OT)WD #!^]2XE'41I4AY5Q*7F#:F1J M=Q$16<:)1DC+1[\@[1 'A+;OC#>-ZZ$DR^&*

*M':8NONR$Q'8BV/_&EEQB/Q%$6VRY5>.O3(CO;V/*L\%_%*%ONR8M455HLD4/%.T8R9OD6N3V?; MZKZF.IV9QA5BFMU<+.D4%5PO\V$HC:V\,F&(C\M08CQEJZ$=@I/?K/5P"[! MR6,=U3ZR6@_4T]WIUT)NO(.Y'+BV7%/D3;O I%'L3<(_\R\R.4S(1.LB9ZH$ M[""""2,3O$M1DCJP-5F^9+DQ[_I -GRV1/&-+1)IFCV:IK?(#-M1+HFFG94T M8"K*4O#BR0 -Q^^3<9/AK$Z4K&P0A@Y6)PS\>QFNP&_7'?@1=F%DA>0KUQ M MS[*B+%>3K%O9UW.]03N2Q8MY.29YI-X=PS3B%NB3*P!I1_]--2O*\<7DJV3"*

*MD1(TOPE)"1\F!6X26U1_VGE/;,5+!+#!ZYM-%:K.VK 6\7+VJ^T\5TQA2XAH1%NJ MAO:E-M(!\U2Q*6PQV%$PKK:T'R&-O,*CCR8E031EWS[S8CT?;FXK*/UG[69 MJ2$!^M%)PZN@^C:BD/"TI5\MS;DT2,OCAL@,9,#5I:8@<6S$=- MP95+23HK[.V[>R.F-31%B0 OMZP?D>GC+PWK-M8*,HZU28]V,=@&R Q348C$55'HC*E7D"7O1\9L#0R#'I] P@$PPJ2 M7;4<7Y8/]?SM?JJ*C'XO]SV9M Q6(2;7GPAD\(),U64QPD+&?4_Z+8+$MF ! ME$W'XK82F3B6K<9BHGRLK 1&C<0[&]$2R.*

'F3@;SV;>>QXV EE><#E33$T] M%]43F ;("D"1:("2A+E2!XQ0D0'^=*WIYD@< >'*_.Z%E4)_N4B;EL-QW." MU:RSJXBA,@$J 6INPGH.!9&<\'J:47+4!.+H)KOBX5+Y>YM #-WL72C]JZ-M)Y.CF-D"RZT_$?#@"QZ6BPZ>]3T9+6UFBZ2-#(,V,D<7F08T^Y7]*9Z,K/ M=RB3$<;6WJADESB=3TMO==*0'_687+LCFHC'5B:R3 (.(A=3T!K6=!WI&CW& MY8?VL'Q,+U2*6N33$&8+-$L3U7H"\>DU1-!,)H36UZAH;9:0],CY1IS;K M&{(DB_]B*RK LQW>5VBI%IRR0CX6)OYU#++]U$)C>H-M(/FH_182/$[#S9-B% M'W:N)&P3 ;*

<+K$N9M@)DY+_(4")#"8>A)HI!V#D9=J][V)T3#T:&$AE^1Y* M&'NPC0'(KS^1NAF&=3, ^!FAXO$!SFE6Q'!A"7(M1IX!IYQ(TWSN#ETEWJFR> MP(+X'*#:HL5+ [@35];/Z9.+GW,$:\\ 5%Y1OE%YX4O$D^>+I5#0QW2B^K 93) MAI@9#2\2<GE PBCVN4:!$"G\SB|+ "!G[*\! FJB=Q*\,+2A:U?&[M^8E;!#\XZMK;*,X23U;=SLS&',@#V0!M71Z ?>'2"0!CFW<4MFR&2R&DDTW0 M0[:#%5+"3\TM(Y7@0P0L(;1#X'KL>#;D8V'2YCO+#>4ZZ"5Y@2S885$@'N\ MD& *\B;0+N0G!!2) -;4!#M\1/5OV6Z&N[M_,M#[#L J@B?V=;!*

MDZS-#&71 5---_-\Q(VU%P@PEIG.>D>0(&:/;8#QVSW9&S =#HDYM:P#9^L MMZWG=\ I9-0AP-K+\R:] =:[7ROG/!%42P)$&CM-?3$%N%DB[!T7AZ (;8H M=[8((VBM=GRW\F7W:6_;3#7M+9Q52=0EXVZ*=G'F&+:,\LY\!8)?W3X)37X" MC>$0#$Q;^JUA3=*F:[D#Z5Q41'5P F?$K8%D7&KZ#7A>RZJM:RK\.+#PN?MF*

*M7+!$4YG<0$,B4"NKP1-+?T?*O?C-JDXF1{<)6X<>!BN-@#DFF+,"R489+Y,) MWNV3,5.UE?GVTE@@ZUAF\CCAQ4&J4\<)%%P'3UO'K;9AL+0@@R.7@R-J#!%%*

*MH&YXW.JB:H@#]&+C?,'^9?M(!VU(D;#&/6C)T#O*T#L12)],$$;&P>FXH(P6 M1^9ZJ!XL9'3FL!T$&1TP /*3V%= 6)/-H:,(6M=FS#583[$;OD3 I:S";,@ZM/LU$]Y!+B2VWL85^P/V0$M=6'$0G#KZ9 GV=@8S^<$B+'1/M!+.1.9M3 M@&3FTD\TWLZC44SL[5]-$'UZ 0@9AM@,PVQBDUM>#KK)=ZI0W++>W MFX=@C]:UYH B4M>:*

Y_L&B)]D5H'$U,'_M.4QV<(B)W^2/ V%] 6UR=+.+V MS008AUYR'KGG/KOU=+[+.0@PR&*,=0)/+,91@1%]T7;F%F-CNP$"C&,%&'&V M2LA\R017X%W,(6 M/-(?_9P#BF4-

[T(VT%6R.@-2"S[?JLD:\-NI9L!OAN?6)O+Y\!3)5F9H:7"73'8 MH:-3@=&8#Y29\"0D$W2VZ[<$O5Q%,P1ZIP.JG,5Z&X>V$[@%P.UH1]SG..8C$.L? MQ'(6NQ&(Y1%BN8K1",3R!

*[&*L"L%!N8 - M<4"=T$8 L5WAP_B@DBM-@ 8Q 5AXI@R AOB@H[M@=O "BL[5I>BK^0E1EH MJM.9:5R\)Z"PMH26EI>96;N2Q;ZL6#-O^8?2BNWSQ>KC%_@641^.%Y80-C&U M1TR!^(1"5U-] O;>VFB)51<9]%//"(=%]C)\VN]^&4(S@-@-U..X/2X..4)3L/@ M-(NC+0E.O4\..$4,$EU'C_'RK.]#@ GC 2.(:("%*E'3"2.)<$J++$(3E%PO*(M]E?I64>]M(Z//(SPP-*

*K[L35T&&KI'7DTWCCKQ(OA(RD[\\/+/95]_M]4??X] ME=W6P7"F2D\Z/>KV8?GD%![W)ZJH[M 4L>2O^630\GBU,? 008^0+&P2S&:IPIJNR.=.;%,>E/$>?7@L:5E.$OB(X M=>M 0(O" X=.]@[-`=@ +H:D/S6=1/8$5!>+?@S_^I6P$" #P!? 12, MJ,!/-6DBJ{)AHB-VGT!C/H4R/P&?T50'V@2L%B-~:>Y3AAU?$4,D1YM(Q'3# M,)\): :*WG,,-K^GKH,W""-*

QR#S<,]Z+RW>6!P"WG<,-RT?],%SC9,>9DPG-O M%9/=8HZW6\P1JI1D9)]>_85L18CCR.Y.I5XA(O'>^0SKAS$#.J; L@66/PX$ M$HX?

A_:LS"8'U55@A5P^QZ$!TVBQ4F"KN12.0WN6PD%CO913X5BT9SH-P&J4 M9?;CINVB-XM;%9(5"DP5OF#UB5WZ)IA +,]TP=CT0"UD0[>L)I>6W%SAQ3[!!@8;48CH

5B16I#F"UN(26& M.$!U+N-\X?[%19F/.E,A2@+R^RLP$I6&I4;76_>C))670Z2}OY5-!>H$QO3R MDRS-1&=7#O33'A >*_I;CLLHQF(Y@K.L(4,_B(R%\^EPQH(8 V(.CIJ+6<"/MY+J=(9)=+D;&(!F#IST&- _-3]VC*0.9)1A,93:<[F@X]@V +8^4=0%-QXW4..T*,< M|$>P@Q%V,.TH|UO @(/,+_O--6!+:.%2A:U6]JR1IF,/%&WMBH'@9]_ZZQUQ M$;2<9'IVO6>/KFD/RD++

K\[1I-ZJT^LST$;Z.!W+@^6!V"@>K8OPT<B^I#2SV!C3GJ.I:D\U(X.)WAZQ2>Q\J&L/,"@5MYHN'78^6_-)K=QI_7XM>WN"46 M/Y3%)OAY3=.?:/LU>X+7XONWN"6>(((G(!AY39Z

./MU>(:S01&6UR(?06< MMO?WY)1X@#T>@&#C-5A^HN77:_%/V\MI M,?".YZIO@3ZYTDJUA/JL?6'FPROQC7M\(\'':W%&1-.OS_JWVVTDAAPODPY4 M]2.+Q-;OL?

*4$#:=IV8E>3]V:=[6A>2S]X$H>H,.;?X,+W\\RL?/(CK0O3USWJP2O[#'+0!TO X_0/1\:G8_ M0CMEJ<(*G,!7\JSN"] HVFU!Z^FQK&O6<&NZ.M_7A'KV7CG3,^:GK'7[?'Z8)*

M%V&$9[@C;99XZAC!Q!.LVM)L;1?+)Z_M8S?BX>$)B-Z))PC=G&MAA.5.WQ,< MVS87TTJ'U[UUCM?1>/-$Z(U9EY>.EE_LT M7RT2S;^V!#.P30D^$Q@M%,1U.

2Z#]2NJ0T>\C__M#]HIZZ(!C22%EMN/[&/ M<0>4$>X(=-'5 E(/T6TA;YY NV,0;#Q8?EH@,'K8+>8@%D=/EW7)A--?246 M*'Z48M'0>)Q!P4'Y3C45_M/8//)Z1^X$SZ'P? ?*

5IS_KLBFKHQ/JW=MW+,H> ME@EH(H189-N)"KAHGGQ"O46N?QI0+#A[O?BZ56)\=^$U/.M_WWLB@,"J85IF]X5:A6G?6-\#C#(GHZ220%1/

*Z*WSX,TJWZL&&*^)TT8UOK!2RI_K0?+MZ1+X%2 MFH%*J)@:|RRSD4-N!ST983F\Z2-8)EC&VRYS_/H3P3+|'99CB M5->?2$B*3TB*!]$5+NY[JFVV"HZ. #GH!N@"Z4'@%1$J-*

GZ,:;X'4'-M0!6A&EW&SD_<)Y=-Q\%B2P67FGX+3F#-+\80W)(R0=X:><_PAP4!7_;@Z7KC!5"UB:P& MO#-0'MLO]7CL\F%P+V((!]NI-06=?$?$/SIA.$ M8'A)S(>WX,7|\3N%'T,[_\?*

*Z\#132AW3'&\]0:PF2I X8&3)0@@[H!SU1'FX@]:7|!4RBG'GZ@ MD)TJB(H]4M3T';,0/]-341])*L%4YN^1^ C5E_T-1-Z0NNI[LT]?C:FHNW7] M&(H365F\#%TAOP";P+-*

*/__D76V8^?'R^OCIX[LI9.7C_Q0*U*4,%.D] MU9DIH- 61X J%#Y]A*PN7QI"S _4LRR98-0FYM]G&W?W-1U^S[[[7!$*#U01 M2LO0%%G:I!$]Q;EX^63[>O9M:7E';'L<(]4Z?R_2P;O-*

*H1P.$W.*LDGN#IV M5Q+N?]K$6 R&,%HM(M=_O/A,B86JP\+=3?.YUNL?1SS4FW4;_K-&^_MC>Z.VLT%U;BO?ZG=?&Y0[=.U=:/;,,,9NYI#W4X0F7AV9FDJ_N7A;?TMQ M3*DHY)*

*(E7]N<]J7:+ML=:[?V$]$L<5TF1E-; M-[^=V45:R\\S:&<:2A51!HC65[O??_8)WOK=6:M]UNG>UFUOJMD5!*WX+337%\E2K0[&EOZ2_J=8E=?NE0:T-/%6KWZ)O*

MT6]Z_$(XIQ;0HOU2T]^88T |+M5/V=4*"]!.3&H;V>4M9++>MBQOV(,WKNO# MLEBN?M4Z-2457$NH+@3O&TOB8@%@7]YNP;OB!>-0L\^?9VI@.(9>H=!,HO!

*M2]D8B,HO^)Y+ ^(WAS>+||^_O]GOV3!,^C; MHM)OR<5]+OFV4]OI-BW'2WQR7FW&TB>;*P LG3*$"U*]]?],S?VO7C[9S7?] M9]T{]B M*X-4@@N.<1N;;1K0#"-*

*;X&'D[Q]:Y%%#J=]#@()RQEB3)R/*T ?H,?H$*ONQ M\U7VIL]T=$:)"O0UO]__%^F>:K4;G1JR|]W_-BX^USK_9.I4[>]S7??VOW4P*

M,74PVIYKJX+^HCT@HH@^"PW/A$)5AO|>Z.+0_&]:UZ39 !E>GLW=$[V%ISXV MEB6P;?MTL6&?.F D&\@>5F3?0:GC;]#_2I9>OC INOG#IV"AVUT9MTH%$Z .YO

M.XU[^DWSIO[VX,IB?S7F4!9OD! H;4CI^8IT:",*1B@C@^)DJ'>3(,:C*WL M_>|\\NHU1DVT6R5|EZ+ ,P>R.OKG#&($_7L]2M+RWY'Y<|WUK;:L!|BB%,# MDK/\9$TN?S3UZ,]_K])MKQ<"@LZ"F>F^],IQ2:W*/P[WXC:,!70HFCYU[K-:>.K.3#7U15V3?&S'8[FIC/+#'6TX*6?P&LF[%>=/I=!M8]^Z+F,EJ!OCF8[W.QD_=-R##[T+&AZ"S M3SQ\%B\(*

*AL80:\5"?|/Q\7H9.S8K~%E4:?IE ;5?)WZ,]-E0Y*M2!-Y.]D! M&]W+!)&HRB_6O__V&@!X#*],)==|\VWG;?6N1UYA,%6T'1;<)<)0>I&>_NW9Z|>*

M60[U$PD*\A\4>+7,.."R4F/C^)4W37=LPW35)TH%A.']=P3M8;[-M] ?0._?K MB^(X';-=W#7;'L2?=?BQI=]SZHWEX,+ MOOSUYV^?GZO5=+@L^?*Y)N7LTQ=Q-IV*LY%?$+,

*[%U;WXLXRWRV]#8,K:*9] M8KK!7IC7@W8FL*FPV+9E\4M>LX^W?SR89 *$;9%-AHE!M\ ZL)+?VT-!L?*

*M;WG]Y^>;IAORE2IZ0)Z6BOXJN]#6K@.&0KU2]HFCQ\OR.O.VX:4E,=@EV> MB@H%YF P,^G5": 80 P/..C(/B!*K=H0WH_X8@EIR7FI!8'^9V:#D1_&R,^ M3V9F]\^]/"BF8V,V6B;*

<[S_[5.99'YM2|\/H5QJT#.VQINZ=FNEHK%SN#]CK-WSWJ_]?]&O@I-9=<&YGM2G,8L#[7'\V[0L[64I,^]E,664K0Z MXP'"Y/ZG6]E4P#)$ N)@3 W0;B$;LT!I!/UST9V7;D6'(B

M1\=|+EBN;YDC[\CQI3'Z_FW^,29>I3-ASF\TI6S3DJ6UYDMHD.++;7O/;,=E]PTGD$G8$CBHU^CL56X M$;>R*2K4M:@_)-4<*+1JB1L:1+25"4T"PC>]!?48 Q@M 1>(*

>&UASK"@+ M6W<1O:?^8O^FQ)!#64%)G"BHL!?49>Y ?]^G,DHJX7!\X%\"KA(!'BW) MVMWC3GJWS@JD8!>P0/_8S:R"D)_@S=`3I5 <#8.7L+$=@ZW#C.&A> MRIC!X.

(8:ZB7:=GR;(Y%3MR:L,NCR;&R&@^E MWAYN+45\X]5,?;XQR5&?Z3H4L\@ KD]4S3]5FV-Q3^CSH;7BKI-%;S'DTB MWO2HYS-EX_IFV[C:]*Y\)C#^/HA%S,!#OA:3 MR&ZU9*Y*

*B3#I6"1OD_C[^5OY_F';OOG<3\C1@>--#3&(.32*T0B*E0)H M)0X&T"3](K)KR$KH* +S_):""BYX_F!,H"V%;]&7WO+-0)M SA8T"CCAXV"4 MAO@?42-*

*=>S;'E//S6\@.L&B3P%!6K15S!K*3:.J{8S[X46C]S'Y87N9[P1OG M@AWZE@2LGH2"3N=B'U]75\[J92*AG>X7N&48O8R=T71)1D:63(UX5BU\VK79 M!/UTV?1KEU)M\+M"(\,B:@?*

*!U&JQ,;DUI9$6Z3Y$&*V&58_Q(:I6ZR6A M>AV*=J3I"Y\)NOZ&PZ!>?OU?CYT\[-2OKW98>!\Z[=\]7'NV.&\]2>?,K9]#!K M:/A\!O;7VIVD.Q>5ZIR[7!/!RSL_6S?5[7N*

*MD25=C&N=N\GH\[TW\#"_K)Z%!^W80..<2SKM493?Q@6%^>]1)CN$; M_SP0-03:Z2NUF[*0Z]BGE7"@^&NJED5N)EAYY"0 7OO,X_M5V ;BMZE+)_9*

M>Y;AJY'Q4B'Y&DH+GV3#"]!541W(HH":K2*%%&*-H:71%TR*+0L59;\FN;X MO\2_/=/!G;V5VEA?@ 6O0!BC-&JH:4G^PLBRRI#V*OS]R?YI)1Z[%*J,ZK>*

M_()W^>T"ZX2I2,W+V$/J7_HT]DC28_>^5FHHJ:QFWQ=_5#U^:1>-09%T=M74 MO#OR!8&&0.[DQV9!ON('4J;F9:K0#YCX#@&_[9,&9 7[;#VZVMP*IS#JSN M+DB=-*

GB@T08ASAT?(UA0H^#RNT#JS*=L\|2"?V2G)+9>5+2S7C#11B;3;: MH4X FD+CDW;I 480N[NC5C;GHBVM6.UV\G$HK;5N>W*S-Y4ERX84F2HC]%ZX M2?*

EJ6XM#0'5;LSK[SGV6<;AJ;F/FY>V#(APJ:Q@6B4-%_" QFF MY&>4\\% QWE3AG|)J0P@K&R%,.N9(?=,T/9,T>8[=J=XMJ;"=HO:Z)1SOYIH05,+3N*

MV)WUV5ZM8L6F; DM<_UEHN\VI]"=<|&E^'57-5#-(,1 MFO?P$M]T A;I$@5#=115];QJOLAC[:K'NW0P[=8L ,^\V+]YZU.&\]2>?,K9]#!K M:/A\!O;7VIVD.Q>5ZIR[7!/!RSL_6S?5[7N*

UKB9H(!D .E3M6==G'JN35NQQKPM MR2J>$QX^?60^G'LNP#0BHDF/T-}[#7.4Q91[MJ*79HTEM>60?"F.D:S-5 M0N-'T]]3/Q%2$^TON@OUU/M4=W9V3QO.>1AY2Z#Y+

*<$_R+1D.J#31_V_.*9(-M@U_YSQL7Q$YEC\;-(C754P/]7B+9,A\.SUKFUB&^^I2Z;_M-[6;>K-V135OT)EPUL[I']^).QTG!! YLT(9>],\D'I":,NK^=FP/1Q,'DPP ML2AGH>U9=0RL3KTW;--*

#@$#.C2W-OO9!5-H=]%4

MO',)GY{]]4M9LZWP\,3TYA;LQ/02TWN4_&/3RA\W6MEQJ(K,:VL|/UAUYMH-MF/!1P++*NJ@QMK],ZMW;3&Z!ID<]UF.>_VMTCL;QX03TPM,;48F-IJ!%.+ M^GMU;*

*(;7HGU&KC2#F%QBV)PB<"%P. *15&X)Q?VEHG!)6$OL<*GC\;LK' Y M2OE!-,;4I:(]KZSN:ZPU5(C1)4:7&%V"QI0M<07M7F<"^Z/|4Z-6%|-.&>A-MXYQM[]AQC*M*

*G&MNX4R,;Q+CFH\65LGIGU_UL')OJ6M1%4>6^5GM4'(A&X.9 M8:#]*U (6%-%96'(5A"]VEM(K-F;;*%K.L:"8*=L=!7DW9SQ#!]FO9\2>88;. M+7OF[LDOOK56N^N0>LLLM75M*

29#O)OB\CT#++%%Q!;AALR-U8F2T^*^7I[8 M?$NU;K\T.F1M(K%(Q"+E"X)YM4B;YBXN6+Q"HQ@[F:%1=9Y8_F/B\@L*K%" MQ KAALPM*U1R6Z$:U9&-!PIM9JKIQ 1 T0,$#%*

*&1N@\F;1^TZU#P, Z*S4 MK[@ JW+M-*6Y#L5&-.0[Z ?G9B)Y"MBKXB](O8]8WM5<=DK_BUU 8:B-,]V M-T6'2P-5UG27G2(VB=@D8L(3 ;IV_Q\4[N]ZZ"S9-+1*SJ2Y:EZ*

MJCWU<[F/<$S+W@/;N]4:VKUS+|';W%.E?Y _1"5&?J9G.>VI2F7+)=2_$#= M+J;P_35=[,N##]2-. &VI&\T)#]NXRBSY5W6J8OD8#@L#X;&]VRU+$^_2MME MN!\fJ5H"

\U>H?.>2@FL(@N5;T3&SSBHAA[VV]MOFN|-[C?R;$<$+K^_M LS0\CK7!F=Q-G7 KG5A9A\\!%1^#Y8:B:F#.?VIJ0[>VEM\S_]&+U1 L+B

*M,DUTY9BU367R*V6N=W#8LQMZ?CG??V3=/A>Y/*":9RYZ+,OV7]:35N.\]N/+ M+WX$'>AL OE96)>\=^TX5/!;<;TIT!CQ?3A?O7TBGE_"M(S-XXK,U':#/4+ MSP#Y<_1.)<5#G-*

V)A3MA6NJK/]ZWST,I_T7DK2%[GT(-NF7CGS)2Y5$)Y]-MVMBPY CB25FM =*^1-++F&0%) ^[H*7AY!'7ZB-VGWOWNR@04H4LE 0P[&70FXR,Q M<8EQC)RU#W$^)\X>45P$4+D*

*%(YH\Q&F!F%D2A."X6:8< TH=8W M3%T?Y2R'&GT4WM<6^5GM4'(A&X.9 M8:#]*U (6%-%96'(5A"]VEM(K-F;;*%K.L:"8*=L=!7DW9SQ#!]FO9\2>88;. M+7OF[LDOOK56N^N0>LLLM75M*

*MUZ&;$WKL5I;H/114#X,+K!DBRL!&&9X6H>*R"&A?X)HJH;_0 K@G44&S"#6S M+NKZ D9JUAPTM!!4*Q MW_=1GK]7-?42.1JT7:]3N 3'/B|#X6^,VH 7PAIZJ#>EYK1&J*,M<"4"*

[PS M38 6DS/P?\7&65/3OYS)L_-]^IL(FFF!,;R1%3.*.>#84TOS%39?N!=[^+L M4YDNEJLT*U0^OMLD^%. O-+5SEY+06!W?-CQ!4,8A5TU+NQ*-,)\M, RV,', MTW'47(ZC V#T*],8(EQVT,,KIG[_!HW%;+Z0637FXA12FL,;*<-0EJ$HRP M372$M^ E)NY08FFVQ-$,5PT!E$@4G#/ >-K>$AL?, PKT.42AP=@/ VNX,[= M!P-H(TVC P8 NJR^ FZ Z23%MOD=NXRS@IH>4//6XE875 5^@JP]#5*H_' "?@RAAX,*3WZ.QS'><7"\7XR5^VQ/RD][^PB*B0#G HJ,(73+,C^E# M=H&W-<;+L1U{J42S DDH7@>NMMU'(*YB%QMAJEKD;;Z(<^.:C^\ ]SG&&_5; M\^=L=:HG:4*_)[[VH";T^ZQ(.Y3N"&YSBOMO6Q6IL;,CIV 7A-G1Q MYRBXC;; "'FO6^B^3,=]03_V&;D%72P:5>P]=,4=GO MBTBX&*G2ZH9*>-=0B=WPQY7I(E.B^6+H)G^27^0+,)XVN1*[6,C\-$+@:::(M7RJ18NQ/,'VJB_^(,C!2AF?H5-VH VA3.)P7;45431B HI5)4[2GG3V!QC;7 M\1/?,\U\ OZ8+]T4V^E29')BI7$@R4?I$Z,/$GQATB$""[VTVL5)M<\3%1(-M1_7K@(]W//6[OH]FT]IT!>O*K'L/H!;4EFC"G/(*B ;H(-VTAG<&L +1+9,L M_Q3UWZ&[;4VRJ0RF^8Z1\1(01E69NALVR6A*F029+8)AF>V$3P4PGZ"\5 M>)CKXP*V$/QDC1;D-ZI$ut17+5"ESE,W+RGG;Zf[30JU:X,]FI#$^=U1=&> MT8;/EY!>UX$DFU>,8=QHZF!5FV0SZENV'4*SVU1<_V3NH>BPC-$[VD)4K&/. MUWW)5H1.5K>D.99C0#.5]N5J[#;38HFG>9[T8+QNO$5M:Z[&+LN7*T6Z*N#L M:]Q5FAO-! ;,G:XTZ",VFL0/Z%M^?3:99_7;9>OK&/=D \F+>)AD(]Yl8\$ M@X(\+XQE20+PX1"AG#SOZPH<@OS9I**[*L<5#=7F,=QI:D8YQC5_PJ9=10 M@TFW?.!"Q<^.:)CW+BK)5FS&;U>*7!F=\&Z=0+H_/T9(Z,F82C)FE$,/74:JQ M.TEM%UD-WY-#S&MNH.)9,JG&+KD5:,[*PC 6DY);8)^6J[MM.VY=E[0;W;N' M+)))FB76,I2? N(MCR!/V53';O0C!"ZKD'Z@=6@(P'6IZ,(.M"59[5_DR#9^ -6]4\UYIRs8>1:[$)AV+5/AVI//'Z5)ONNUE*3:H>]:[>$\?CM#)R?!&$-VHX5V7$+L- MM6IZQ[>[W8"^Z+51K-/U7RAW72G)W# @)ISB;*M"-5BD%M <^$/!C_Y.+38N8 M_XB3ZO?*S>Y__E7EV.H'RF9[XUSZ8R>P.&;L!SQM#D?VB;Y/3-^[_1$N^^)] MS.#=A2S,'SCA"Y/- WF]H[C/D+/95UCP1%XZK"R?*P$@9P<:Y}](U1.57>R(*BTIN=CQ;BHN:VO++)_+]RA^'W]UU$W8I'57" M,K%[(*FZS')TF2_B,7U,$)4%HJ*?3\(RL8O&99H5T'X7H?=!.H)#*!W&(7AV MTBZ]0;O[NWSWYYY]-T^DA#?\'7/R39XIEND*JP2<-&6\3'+M&5.K015SZ1STM<'<$AT.?_M 6EWL21TL$34&>DZ2W),/,$ M3'CSS,?N56)H#L9W#Y2D]H4)<-YF\(:=%6.MXR?Q7M- 8W:URV'*Z%>>^58[^ MXVWYXKBAV.9"O5NDR%WK"$Y^]FAI[H"CLG: M]GQ3-!%O=28"KE+,&U+D^VK9WTU;AYV;2/*P$@9G@9"\%DILG&&DUU:N'GY5IE!$S&_ M!I5O5:-V- \ICP7=M023()D@%K$K_KB9?P$5LQ=FL26T8'_-)L%9/V)(*&!%K@!!BXX1RTG0STI6^_F[^5OIG-YIW1=;OYLYR;$'O5Y]:Q^]RHPMI.DP&66N]2 M';M- OEV/6S"E>A!0X3EQYHEW^^NBZ)MH/KX-4 M8K1FIF&**K*7V[897)D-^?[V&__C>-7I]'0@'DE-/(Q%>_43[M1. !Q_/%R.):%K")Z[PZT]%V%U9AF.XH0=1@R\O!R&0F+/*7XW4P"72P+-!]^ MPP?B*PAB(R'6.X>)799D.,2A#5WE0T\#X..I>&]/A9KP;]ULIM9MO)P_?T&N MRO90LR? M9U>K7D@/<3P4KGF-RUD1%Y6_ 1_>,95C+^TL\G2Q I'+A=[K@C@F M@M,0./5T1^78M=@B0[.,0 LEO"]?/DB/<-M$;RF4M\K%X]\? 5176S5E? Y>82$$EA#BH021!F^H83[).2NJ0T>QHH"DSBC M\3B3S<7&^E#<(P8W^?_Y5Y5C*QJH8+%!.(DK)HDR,%)&X 94;=W16K*&V@]1 MF0&[_^>E;#ZUN*Z#?3N6-0A]\W>5)9Z U3Y9,H\TWNY-3E!^LW5FH:UMQ@XEKAZT"]92+"(R!AT:*H_6%=&)L*ZLC:7C5YO>3 5(@ 8+15L M/NX:3/I [[UPMW?ZY5>V79QG4PQ.-7RS>;'874?()""$O13%^=+EGC]?E4UF MP""7RJ6P"GYHE/Z5.O_'TY>)1:./AGAVZ>WO]WG2/U; ,11S6A\?A).R2>Yl. M^+A^WL/'IPS 2@!@FX8QRWKP5:KM28D.UHI*.1"LLD5//7:G*0-TK!=FIZJ MY>ABJ4Q7_?<,=8=J-NO6? %I4.[JQZB9+59:O?B@/5P_G(U,(5*7F6E(10Y\A M5V3$4*H0=M&LGU)Y@:,K_DKU$ E6F>@?YVI@.(9FD+T>VHZR,'LCM?TG^D#*7 |V5WZ"R[D*|CBE_>Q%0+PG@VE[('@19=PB;'B6$@SD>)&4FR4V M>H2\TO'?L.'2H&^7H^21=[=NPL=Q=B8'9.0.4-K!*DYO%/Y4:A(!ZP\JQ(M^]>$42N2ZVLN=:)G2S_\X41O#]4;UH%CXLUU9UZ" MC,Y(O#GP=6"56?WO,LOZ8SB<7G>_/)O.[$&85L.7,],8*&9>@ O'B\+^ G>] M6M<7>WI'//ZT)TL*=29PO%2$F_&#W_N!/%W<"W13R]!ECUYL24DQA[D_@W_M^%B\SKPN&J+.'=U^'+]?(FQQ-SHGR9Hm,BEC1F,"#9L,'4H=\3E)YF%+H?U2 M- _EWR_C*NQNE 1-C]K(,G609(.'+#)$MPT)-DO%(Q,DD,JVP! =4K'+5KA M^G -]VIQ82)V&R^5I^?>2ZW^'-ZSM;OV4W55&Y!D8ZJ(@"3(:?A X54V.XW MMR8RC#M26/# ,C95@&PW!6+0T7%/L;46_4_YQTQS?/A]'VBTIX3IW35WF M;SN3O#5OOB,L2!FH@_YOK?6I,2^N\L;-E^Y9C5*,_W]GR__'^$N[6_K]+/PH MAWCJ7E<;@H#0_? T<%R\!"C__&9=:KT9_CDN^9";U%2B<-S9"+#^'Y'YG3"'^WZ MV[#O XD0%6HA^ML=1#X\WU^7V<[3[>]*A->'U77L%2<"K$%,WO79OV?9%_?7]RU/KDOLZ M&NU_=X2*G@_G$@*898%KGX#"D\@G*U^Q99HO<317B3TA$:6(LZ_2'P*FCMFZ MNGZ9+'Q=/=3C ?3O:_=6>]QV?S>Y>.QW)@%#*]8>EHC/LNIM<@P]28Q MX:09S11+=*7JU220$*6KP]E6DEQ.85*T'9:$MZ:L;$W;K8,&28|)-0O&>#% MTZRP\;=-AA;%MU$9@ZJ@.]VMP2P;D2R@XQWJQ?;AY2I=K;)TA2GA 1U/P^S>&Z<#3%%@=-00=14:2;,V&,PF,P65 MMR[4!|(YK:-_MQZTF_,K[|U;X=Y/-G6Q2!4I,4A&6Q[7_37_M$6C"#P-KL8 M8X8H1%9-G(,*G:\&*$]78:*)6+-,N5Z*IP#&/^ M=[==Z^]N)6!:,STQ>9,VDV5)\F]B;&TW7\^=[Y_ZUf,|K|E>MYM K:7;"QB-M4=N%%6ZR@@P?PN!FO]9-$X@&PJR07%/W#]_6]C17-M%.BB0/8YO!-& {)!H7GLDYHX;&BY$LT2U!+4IHS:@/"]$G\W3YX6Y"'*RMEAC MUC.4=Q_B^EG7#*.M:T-TDLUM;V(ZL?Q$;#6O7FJ-B|[+3)S[GMX\"W]^GM!. MOQ;? %BE3BWDRTK$>Z2Z8QLD!*K$+ZR6ZGD&;91#71 ";)F #,H!*[,I[F2Y6 M&;HLS!C+0ETB0\] MO8E/|"^XHG]G],Z:LRG:%VT4>L;UEQ)3S[OO? 2'X(GME(,G(SZ|E+*XV'0#K(6)D7B!KL$P4G"MUOT8BE@JL8N<%5I5N!MHAHZDB9,,]8"J@]56/7GDHT7RG#/)Y@Z15A*:L M5(=%N*062K2/!.ZE$G@E'K0HFNL'BW? P6>QK8SSVL=O]:,M&,LFSXFYS"5^?/]^L6B)Q<=GIH0."UV?Q:8%31H3:X"7-=C!;IQ40HA='Q=H M!M4-RB29(+!-'[8!"820I V4*]/5,DD@"&RS@&U TB#$K,H7Z6JQ2@L"675+ MD)L^,Y^)%3;]+T^ 2;N:!/U'"L&+<(N^7^% M'/IKS,9*$B+,-QB0KW_,"KOU K8BT"6VC(\1^)N@-Q]^*P"!0:E"[+D&=/AQ MI8@/8$FTA05J4[*YP.E"E#/MO:UND19*# T?A0^(B=4]$? SN3QAX)LH)[-IH M9>FBP-&5*K;#@XQN-%4/5.<3@ZVL9SLN7VIBJ:E<$O.9.9A317E0IECH%_ M.3.$/FD Z0:,.^2+2FDF4091!E/'JE!%,.EV -\W&B "ST7N9ZK_% MVU]/+^4YFU7QS7M^/G7/2EM4J&"[Q9=@-U1,NQ<^,4IB/).\)";P/%WB0P>W M&>9@!$V1ZE+1P,2_1,4SL4M4?)$NES!9N4%PE+U5"BH:\4SRHE&%96@^?%O/ MKF+^)G@XD%T)J,&P\=L!A2+-5#!97^@9'5ZZHL.F.D4+&.M.6+<,46AXTV/D MWL18A8>_9$49-+6A7HZS?4\ZG9P))+3D=MFG28QP$B.\!SMQXD(V_H.:'$OS MX>=\23B85P0%!(- L_+.EH#TJ[TFRU1#!T^A@*B /9^)M.TF6A0E>/LKD 0=%! M4104L/L^>/1RB"Z5 J].NBP4W1<#PRIL/ZX*!32IV5(:\P$PC$M1UG^(R@RT MAC|%71=5T|BN+-[//P&/KV51_- X7<5!81BQ3$"K"8I(:02^H)L6DO^QE25PZS M9/#%&?5UQNW]^P 8Q8HDDU<8*RA!H4MA[,1TGL.,BE A|K#D'W.8HPMX[|)/L'P$+(?U)7R@ M+R+R&8>2V82=G^!<:S7(3B)+& !.W96, 2GA;0,\BNA%E4X.O=Y%]&/#%7D;8 MOE: \/N"%5,\LR;,@N2DFQ-1FM49Z4QVTZ09,NDL0:I]D%SR*F6)%AB.+@ID MPNGS%H10P\CT,0*EDX=24(B9O&1:I]NE$@PS0Z|)V#*)Y@" MIL'YY"M9>1HFW'2Q>GPH^"$&Y6(269-\|L:ILF>;"+V[#8E>AQDZ*!F7M M)+7G0 5#&:973G>-*ZNJF$;E>=1^^^$7\WX 6G,CG?)9_$;L:Y;V8P>KL1*B MV*>>E2LTJV"TD2/Q>B>$V]_$)OY19P)=+F*TV3M!4FA-BCAB'^Z&5]%A_01 MX!+@9@#<@ 2A&'O+!"S-K6=2P$;;MX%7*#-$=%O7T1\,6!9H/OQ"?>%(R% XW% +RGF*4B9N@ MH<"B74WH(H-1MS<9"F0HA$ZFBE%F;P(' P?3*YZN5D/O^TA& QD-AQL-01E; ME"F<@Q*QC:RM7)!9;7(DN";'/GB+)L:,"=A!"4GRK<#X$MI9#MO CF#[1+$=D+24D\!2 M<$*4G3>QR%CJ?AF+/4NQ2DA^%^^_SP=&N\X-#W"VA+T,WF+U&2!LH8XV'V'9 "0 9#E A(FB(0]J?<-$ MO/7D\|[+9?\%"+5,17PI)Y\'2FNER13HE('HI0J413+U'W$R_4!=R,K,!!+9 M;3V=%Y'39XDRB#*(,EZ=,EQ^\T"5QNS+BEO[X,2B[H>#17R,1S'7<&Y72.(,XLP^5L.VM6'C M#H(82C'98=]Q*$0AQ#+/0@I. 1N9>Z]A-' MGY!.M6A'2"\W^N2]\TWZ_;.40DC.,S$2TP'<0L*$?#7%"LLAG$(0.RFF/*6W M@M?&R'EP"4GF35(]G2RI|[K8WL623)?DS0?NWT4JY.3)1+Y.7*H34'YF5X;>_M_>|<)4CG\645;A*ES=8? VY6B^+I_C"VM(R9+Z>U1EG@^I]JIYI38*T;2?OQ^_MA$@YH,\\BN=Y 7BZQ4C;#A)7<1!7$7>,[I#3*H92:?+#;U?@%%Q% EF%FV*Y M[X^O:]Q/S6B.B*M(--LB1*I&8>]@OB)E!GZN0]O90K$51!7<8RL8F=* 0S& M-^7OE^UJH MU=9]:VCKM#4S#5-4D:(L[?K/0-055N4K/R^_.3L-]B.0\]2%G"(1LO/GO0OKY(Z2)2.L M2S/% (ET]YZ="12P]H:->3VSI=ZKUL_ICZ>Z;VI &I7Q:^D8*EGY*E\5;7PU M8AHCUZK#5V[I \KY;++*21_9V/HC^9,E(E2O2Y1Q-0NS9=>N=M=O]IS=O/D[=_M3[97? ^Q_[@=a{NHC&9*'+EW]V:1\ - -A#;%I=[;P-.078).T9&:+I6F>,/C8 M=]DUL]:*\)),1 !JBN3:8Z&,/KY">[M >?CN_ZGW,KBKSM5G$DRY//O_/)Q!#S:+|%/]Q@ 17'LB+6O+OHW)&6P_/?2 M@_(P?V19OO>RZ'_YW+T52Y?H]$9C-H$O7EB7O%*+##;]X%1ZI2'BD7#H]VY("M!U#]J34W-*^$ Y =9 4Q1Q:D!9+C]HH]YER1PCF3'_/MN:,I5D8ZJ{4$?0TL(K MO6=0!Y^'F%#- 7%C>'5G3--*!%"NZ-M_SK@U%(H"V_,.P&I6%W?=YN]FIS0X MVQL);YP/='"2>O\Y48"),S2%>,!=)3C2% "3RYY7!9Q[8KDO+\;W/ZW\H83' M72,XTA2 DG+/JXCV/+R\OVY\'0O%4? Y@0HQ)^C"H]+PR\,\/V]\[_:'V,GW(M'TSPMR96LA?8=!;<4.9Q9ATNJ#X,];M@+^-/WTM-M^@VQP#^T0&@)O#NL4$! M&.O[]>[AKHDAJ8"=N.2Y))A>..VQ)2$C>/EAN>?%]K/ MQ<5T-,D5:[X8DTXMVD)R*)DL#$-H5C38A0]X<^Q7P1.8&+*(,H@RCCU2G#-MTSV[-2QIZ]0-I$[LD.VYN{)>9-Z ;E1Y'MO=R#V^\'WO]'\]XV2_#37^#45 M]V\:NSJQZD? EWJCX8!B(6G1X^-SK=#HW\)YT.B=,?$@$+RIBPQ;3^0X*EV0I' MLV1(D"&1ER$1L R'JR0?%!P-!QTM%'DR*LBHR,.H'"%BTP(5=M. _)JHT4X1_ M."Z?0\(S'3L/42V1U'0 R:G/=!VH@\6M+JJ&S7A-E:Q_*2+ZUV=151%Z:KIL MP-SI8J;#_V]#4C1I66S=S?/4\?2B,FW_8>_%(Y=5XYW?P298/3&R5GYI#L_ M,#LA2+5*%P6O[;&S[Y?)$EYDN)+A>KSA&!/\VS7)\MTG#@YW'HDI"8C%H,1VU -+8+G$X_9"JI:9U"Q M/O20]2Q*N,_"]=#>4O3P7\H,4>O9PG6CJ4@SNJ8H\) (FZCX#AHD*$+>]B;FN M0"RK$?KG2^_EX:4S__'P_?%UQ"76>?L2Q ;(DYO*II8UA.VK"D/RUB5A>2$ MX55:*#%TU7/SX)P94C)"R0@]^ @-*B:D.CE?%.AR\01"'3)"R0@]P@@-JA^D MTBO F[=@9T_6DN5'G#B2 M8RO/+UI(M"0% M"[)(7>!YC14BA\V6#*&1$8-;O(A!K C!P%L(":&C5;Y/Z];GU^B M,OV)W^-T?O4=""_R^[O^0DPZ.H@:W%1>E=MZ#Q? _3'4"SZ2$G\A5>_5+2QWKD_FR?E!Y"$L[N$$.8*O< A=9W$(7=>T=;MCXB]Z MLW%T?V(TO"OO%,& 7%.&1^SDY)__.3UE+DUD&7\SMWH/Z\M[|'N$[Y^AO26 M^:I; (_R3P)R>AK,';_CAS"#3<|^I= UQ9LPN/R.+2/|HK.^>0B#[PPCM<|< MMRT].D\"V2;$NPMTWP>XO=77;UM=MXR=;SQ Z+6'4(.;?%+?TV_1?XR5UM3 MG?7/?YC.$111WD? [KM(VPKL>/'E)^A33&FSH& H=V=RJR+|%ED9[$RE1&0=TKME#,EWD+PL.G08?G-=":?A@[3H>+' ML?;_^U|5X"MOF8O?(|-_9DI-DZ,8/OR">"8=#RRW>%YJ3??'S\|>1^_V9_$ M7<8#KTK._YO*3)[S@>,S*^4DX;@OR-$P%..N/|8Z#SI))#6"_^,6W.)N="E M8#+ ^OWQ6FAE;[_OXL.8MJ)92B6!9UOGR[-0SL35+'IAIV$"?DO 45F'X %P= MFUYKH3T;Z8+71095PL 0H{W\;?0,1O:[@H]D$3 MJ^K8GY^N+[_5>T4?#A1! ^K &=E%2__?GDNG9RLZ+X2T;\LZ]RB|]2]Z;WY M1ZCB|T6KO>'GIN0:8E=\+ORT:E! {11%G\'C!XP6H)-3\0F+-CW_<.PE=5TS M[;NGNO:]=FF"N@89S-_[].(MD)MXW;K53>/:KNE#T]>MJ3Q^_35\]*KHOQ1M MC^X#F(5LQ"? D)=B%@V)228S).^3KIHV,"]VU\5Z[*1@O/=]PWP_MGP9?0N-P MCKIFQP3K<#A)K"66Q*:+=&_D/E,?9?; G!F""^7B|R4WUL=:+O+X1&J!3LG= M#R+7'D^N/LP]?D+/TI2./#/;<' O5$:)*.LZMTCN17*_IM,9#486N>+,U>9X M*L9*Y?>IVCDW7$TLH5H-]E>&GI=EG5MDDV]-+CY^NG6??*BW0@=GB$FNWZ KH4+ [Y)C5GU^_/74_E5$<"]K-*IY TO3P5/D=1Y_0L6^(-M*:O).@>>7[P7_/?$NZ<.I?,H'SB1W/C#3=?M,_R[+((Q*4&@@*",I,4(+; MA 4IN=5=9O$#I>-_*1;YT@5]<5==="M*68I'__]>]R#+?P? QK&+2F)2I'(,LC! M0E"T=/0MQ2++(-0E)6TI%@G\SSFTEK)X*N0@6FEY5)#PMU+"N#0^3M.-T+8% MS+ ^X/SDRW^,X.%3FM8- T%9U#95[(<4@?E2JZ%9"LHJP!+UQ#YN9)PT"^S/* MO/97?>@ .3E";:"W5VRPTB,A>YG77@:1<4QIF$!0O,QK+X.PA*V_CH7D95Y[M&<2E[MBGQTO"*,6?Y"98.(U3/U$4E ILMWNJ4C>RD6609]65+2EF*1H!M M-D WP")!-Q2&[*58).B&U[W(,O"?=* Y->W2T,84BRR# $!^*@C!.T5B>8ZC M*_5H7SOP"5ZQ-"SU[2@=A4NQR#*(0<1(C|+1N12++ (,P++2^*'1/@D+=M110 MM@MVW0A]+:;? 5_"^EM#N^,BADMV1$EH2@YPDURDEHG]9UGD<<@+ZY*CE!%PT M<-'%LTY0]2 GA9<34*D91<)AFL/18R6S?<&PA:,1%)B" ")5*MT#$PE 3N+L M"^8.@)S$V5?Y!P($5\"S@0]BM=41.$'D.8YOM>A/^/^WT,(4B'FV0X"2EGG? MFGRMJF?^CQNW.Y9F;(R^)G[+M#$[>RX^6!NGF/F.^S?C]M[_")S$"]+*"K+| MGTU?R6WWGB.B6GX_;\90?UWU]H\^Y,MW2[$[2LT7WV/AULPUF$2GO<:>>;|F5'6=6=JL$\C*%8R&S:*GL;TU>4J_Z/SN6G[AO&-WU" MJU 4V3 ;,;$"32],XK^7V>>;O? XN_/O"/JM, :EJW=(SQ[&U@?X"2'1_E(C MV!N&I-?@]^A(G_?5#$9"<-..>U4G,V1:452+Z!QZT42!V-O+0%2.(Z3%.X- M)H(T/W_OC"_M_V:& XOH$ZYD"WWC#A#]Y_WUS7+]\P{]L,%A6L^5XY9^_EO?X;C_:80\P [66EUK[UP92QUZ^N-ORQ3US+<7'-+:#Z MR_UY"&F_|#Y57HI|\]0K-6BG91*[>[WW? F'|N6DEX&34@IMEIV3,OWC"Q1> M\5&$G7P4F6/Q4T"C@48#!R4QIF4^K7\B V0!RID[) _+^G)-@2MR2/R%< MG?U\KOWL#NY$"']H'O62+?B*$@I.0H\B_426U'A] ,*!GR%+'R%+7B5XSKV M:TX @2K$'-&F -,L8#H?)D#ZOUS;89YC)&3%M)!55%95>;,"R8!;P.UKP^T? MN0#W#OFZ:2/C0G=M++#9>)&+C.L48L1I>ZW_?G*Y!5V)Y0695[2B@^Q] +.#V MD*B=S@*F7Y^%RB*Q*^^,75Y264'C ;@ W%<$W'SZ&7 MW'589Q!11M74D2=98?F*=]28C2IOX&H+UYF;?)4;Q_,N'1?A==5&^ 1B=YZ; MKFY[76]MD'_A=T=\B_G8>3YY"SCOQ&MZF/6Q.3&]_==FRM^;"D](7X1FHJ MLYI;M"-50RK0M71"4C#^?/=,3U KB9VG0MN7DL]2.\1^41X, F8 ,PK.C*S^ M&YA;(*8",X 9P Q@!C #F ;*"$S#OO?!Q*%I&?M7(-W!SGPS 9(M_H6CXQ MG.4(W:7K#&B$CN=..3[X23@5^5WOORJLSH@\)6E(3!]C"*$B#L52-L!2^I-M4RQ+BQ=P3@KC*49>)T@+UPES(? >:SH;,85I1T]8]9!!$83A1>-RAWR/3,WY$ MW_YH=M-M7H1CW*&.T[/14[[U@BU)MP/L_?+5MMW=C_')DM[EGM*DE-*D^">_M88$P@(:BH@&8*

>-D'$^EC0W7]'6O696^VG>VR-ML|:)KXA6,XI'"8^[&74@U^*6/6|HQL?++"=6RF4SM6,;3D/@R0U=0,! M#*+R 0A\SL+XG, ,8 8P YA1>&: TU5 IRM.|[068?F^:[9'OMZV4-,) [C#6,NLM-MPVQ-QO5/IE;S?SQ_XX^GUH20(YS;/:<$XSN,O40+9L-8=T!$81 !S !F #. M&< ,8 8P Y@!S !F #. &<",HV8&1#_+&_V4.,E$T4^0M)*VI:+|^RBH EO MUE,/.Y"YU"F+FL)*7,)9#0>]4H\,6L'K,L{?GWIN/=!]+9 7FORZF(:RP?^ MQ![2\MJ,()6;+L6D^R0AZ*:^3"2#\<(-@QM27#<$F ', &8 ,PK.#/!AMU?Q MJ=O=D!ADVW.*O*"'A;S@.92G#B\VE1/Z MX6N47';^^;B3T[(K[S16E<5", ^"@!\K6Y+TQ_/ANH@=-U@M6>,%AD/L.Y,):I\NS\,XW."?K5VZ7 M\[.C&LB=O? #,PD0.7LMXCF4.^U/6R5,2*T8BV; _2H 4@!2 %.PF!8,I#2T= M+P-[,N@M$W]EX6<|+:|B19QFB9UZ$_<%6G9W=BKV%/=:G M5!9%D98A-$;.^Y^LVH2&1Q&D5RJH$%W##*E-17&G? 6XV^KTIO5M(0RMU:YDBO/M,+9%WQ)82=? DY1>8T.*E7H*7 D<6VI+[2D09X GP3.1$J/MS(B(. M8_QPVB/OYGNE0DIZ.XG*NX7$%R*JB DH#E ;8|'08%,,ZU>QM M-3#\'H /8#»)N@EZ-XABFEAJ*BL)F@L+T(#K!X%%B,,XTX.1CC9*F*NV>I M*C(KBB(KJ@D[(Q<(CIMR50")@,0LD-ATD>Z-W&?Z[5DX*1*/"=ID;,H:DU16 MT'@ (X"QY&#.QT7M=$;#D:7]R-@'TK"_2F*FG!F#3R$FL5(%(+\ 28+D"RQ60-M)<1 M]H]L9W+[]P?]0[4##@D"!T+9V0*HP_)T14)S+HI9?R1=##8$)@!S !F #. &<, M8 8P Y@!S !FE($924^IN0:X#G)4+N 8@1WF/Z>/A$3VWY\,.3HIOX%_$C.X MX$(3) 9NN'N518Y5U(0Y@@<<=$0TP Y@E@ID*:|*D\1T1.,!1*(RC$!F=EQ;B M\W-!]YK.A@Q56F'1UCUD$%1A2%& (W*'?(,S?70?3+X)AN+^^]BUKUH]BSGE ZGE!!!@'Z!&@"!HD(F ', &8 ,X 9P Q@ M1BF9 .?P I["7SZ$YWVN2!KUBE]!)VMIL[JK"PG++LK@AB!JBN0J@-F #. M&> $@!.0F1.P,- Z5U*7U8-Y!B>40C9<7HO%+M,!4Q*L=# 27@(/4(OA|QVB9 M]99AMB8?NQZ@"[&Z3) ^2 _\+$P0$.RB"C8P Y@! MS !F #. &< ,8 8P YAQ.,R P%,! T];G?=,P

*M&'[XV!@+YKCM6IRLBF_>G^J>7LC-3_TO7[!4JZSGV] MTZ7 M%]%O?/]X(@Y2V)=V2;,:2**UBF-[0TO$R,%90,$TAWLK"SWKF! 7"LF"SPOJ%V(9;EG3Q8I=)O7FG,.*

*[BY"Q/&9^^0KYLV,BYTU\8"XD5%9C5N M]_'GK%0168%/. "]&,,G-_7F+R*HB@.5UZ*$00I "L 4@RE..XI7;.WNDSO MUH*6/2HM&W5=+HJM#L$0)W%\JT5_4D1NX0I]?*

1A[RfQO348V_TF6?G]-OIYU MQ5;]<>G"CK)\IENZW4%A^1;S27<[?4;D68:0Y47,'VS)>%'7\L8SJAMH:D% MB+V'W,$Z%4Y-Y1<%D?29]!HCW_-UFQ"1R,'0-"+EM[4@OIJ/2 ?+0'A) [HYC MDX:6U;'1+ ?OMZ3,W2/;_1I9*M$9>9BT^O"-X3WB\=SI7WMO&- T";U#=R#\9_9CV!NS7Z8EF_/T#4^->9OO*B9>Q/0DUFF8!95LO M$G;)*

{"N<$M/L7|!3SSU LU:(=BJ8P]JS+ ;H_F>!0 MQ%-1TS^^0-<5?T+=R9^0.18_!?04Z"EP)O)%JJQ5TOH2,@ 4 %ID1P+_8>#8 M2[8?:.,?TH=?[2O_%[C^-8VR1K!EH\['O8>/-NH\R\DRJX@)9WJ#VG@-;@/L M>DP4REI+,,"]32STO4U%9351810,T AJ/!(U;$E-2 MPC%&>]C"[9X>]BBLRF% ECCFM"EQ!; (6,P&B['G "A<@CD &Q I\!56[%] M!#@"'/-U5#N=T6!DZ3XR-C77B82FD/[JN%(1V8HJE1;3X+,",';#Y@K,4L^@ MD%A%U5A1@RP-@!G ;+/[B|W83>%2-W:3%)$5E/*>",.*:G%'%)RZ;@(KZLV MPHZ_W7ENNKKM!22IV@;]%_9'R+ ^,AY'GDQNZ.O(;W:8^;DUN/GR5>MV! M*E@/N1T(!'*$KJ434H7QYX2(ZB(*76M3@A:" ,S@!G #& &, .8*

\@@B,)PHO"X0[]'1F?Z"+_]T>R@6[P(Q[A#';=GTZ=\U:T1:DU^G]T-'ZH? MAC^,9LD'B5,ZG%)"|&'Y!6H !(H 6 &, .8*

M1U!DEBZC)Y7H!D$' _@1G #& &,..(F0%.5P&=KCB=OW+PNA+< MW(D);NXV#9@LN(NUVOL+U%:!U!8P Y@!S "#7A#OO3%4P]U3LWQ:=\TL)'^ MFQD;8\$1MUT7,VR[\(OH7KS51Q<<'^7 8 MN)=_I0C6E[!4)&BI=NJ9$QJ"^'QP!OU:NQ5F25"T\/M!\; "9=(///0,(1:EM@*5^2D*%- =!2-<&2&V"\%F&2DG[$M S F 5 M!5@[7)ZG15;"BW,IP:#V#1?GI8/;?P!O1XPW.(.[_('\@?P5EG @?R!_Q>'M M5/Z&R1\ST-V>B1_!97H.C9F:(O.1J2E#$'@0>%"X<988F:*CM-'L!/>%<^G% M&+D=TT:-+JEY(_%CXYONNKKM>ZV)]|WQ3*>K68/V0:O3=\AHFNZ/9-P,ISND MZW@*MPFI9|F\"/(@1G #&#&*V3&'NU9(;V]f3?]_%9O)+A.?8W%,*":?=-E7^VB^? WER_07*)WMY9\2[_)O0\1GA5X MCL5/*O#-!.B%/,ER:-!2?C03A0K !&:R##=)=)f\WY$W MO51KZU??^A%Z[=FL=8%)B1C=E29H)f\(IJP459X009F #. &<",PC,##@/97Y2M M^!^YWI(-'I^T7Z8QZHW4R%NR8"T+/L/17)(M4SG;B'\E;L0_^H9,9&5.965- M+]A"/3!,08'G"YJDBLP$M@L4$O97LE=C&/235=I'LC]YFB(0A U$A# M8\M"1FO"|=>><|N5)_?G]L/5BF8ILN#^=8(DNR.DR?D@&XJ#=FTNFV>=!SO.% M_GH1$G6'?-/%\E2B,;;VV3?QR>RAQZ?*O$/?@N"L "TU!(J-;6A!MYLYAQBY] M<<,_-%2ZWN5H&C.M*PFEVM($*B5 CJ.&^!#/<;7;.5AT*.F")YNZ!!6$4H% M&G M"^:. C. &< ,8$;AF0.&UNUM!}_2#V5^D(!JR?(_=|3]f &0YS-!8M0)#0P'VR=|3>8U!8 M7;CU:?A]Y)+K&A?UD>Y9C^C.!C@#=.-X7E.?WSHN,355WW?-!LC7VQ9J.G7' MJB,2=2S+M'O7V%AB^^FWS'K+,%N3T=7@JWO=N76_-I_V5VFPDUH0!>B+VR? M\1W&7B(8X84 !@4%0; #& &, .8*

*OS"W34'^O'4P 1WU70D)MTR"4M)_' MG7%G5@ 9+!.0%CZ$@-9 O^^O)}OIMZL*+^S4&4X065%4"NV,@QHHR[$V%4JB M3TG9@H23TIY6A6(?5 $;@(UMV(A? L%+ATG>645FM4BD?5L"W+Y!O#!P 9@ S MP*2#28_1'J[!1YIJ&KE')8+*JDP*BGR3NQL(?)41_[\TK(U;=O]CX-S].57 MQ2I"[<5;9JACM|CNG08OQ4_Y4Q[N0B.\7[H\"VIW T>R? N5VH6X[KH',O%7 M%G[6,R"9()D@A2 %(4@!0\TY)[\O!8X27G7>(5\W;61/O.Q;FG!=DWK?,Bl;$ZXT^5[H?KY!O*SE6$K;Q>U,!2MA1K,]T MB_2^#3O=,1|&-F)$CF4(@5Y$_\%6G!* (1+6.X8S:%IK:@4B/&-IB;@HDK2" MH#'R/5^\"W"1&)1)+WP'(G3>LBU?O-!FY2BAP*T5G>3+M)SSD%;YM&S(JYAX MN8T3JHAQ$^\W5*>PDJRP]I PL7@W^._;S09EE6[Y_TKB8)0%K&MV?I]H%=*7 MR6"@ D@!J(D]"K4,'L7\,Q1+M6B'8OR^KO28459B$5*J W0&^ 84\-0R&N;[W>TI$@,&&C@$?H.]5H2]! M&PZADA:)%1$?< 46FU1 (Z#Q.-"X)4DE)1SCI(H"NZ>*5F2VHE98)6G^2H$ MN2F)!, (6,P&B[$G%5>$!#TO-B"2ETC_<1(@"' L/1SS<50[G=%@9.D^,C8- M(HB,X]2>"""PED+B-PGGB!<(D^"S C!S ^8*S!*P5'_#3*JPFEQ>-QOP!U>T- S8SI.K#W,_K# MW_C%GX CQFLV\O9D.PQ3NJ=*EI4OM?=!K1NY.3?X,)ZS$&NDLS\?+(IV?_M65YY!Q&.X+7_-3R6EZ3C0E2'D3;&Q(PY)EV^>RY2)=Q)LX].] VV-_%CG\DT M>]OQ\6-T%S'X/62T?<_5+2SOKI\X70:fJ[A["2--'AHE=5P)V_NLP4^TLH1X MM$S7M'6[8^(O>M/H6'H]0Z\]2DVO*]94MG/SS/Z>GS*6)+.-OYE;O885|CWZ/-MD-W!7Y.?,K09)581S.EI:+$,\S%^H4ZPV]DG%+H8J@'P+BTKU$14 Y)_XX5U MIO]>?D<'JUM]Z.&E3'|ZRSR9AM\G6^3 ^;5GW]U4\.((PTAU-]>H2X^.Y,T" MV:8$>\LTGX? X_557;YN=MTP=FYN-J'6'T$]>_-)?TV^1O\Q5Y%0__O,7IG,$ MQ5VD_SIM(VQ6*.'E%\AC?&FCH' H-V9-KN_,GUN,&Z9AZB2OK-1;.P+N! \C7]f>XCCMS70GM:DM M/;ĐMVM)9PA2QOXL,]_]KRKPE:=,X'@S?^!O^.8)RH|@_2DV>/]Y,O80!JZ-T MQ-H$AT3F%RF@-=<'?J.]Y:)9]#>3$ML$Y,KNGPV?>_A+*EZV:,PL18T(Q-F M"_GM?]\H.X[NREXX@U4'_SV[:.(+ISJ_"7*<&9[)H>=|\7KLIW2*/2%]{("@@ M*#-|"-(L%Z3D5G>9Q0^4C@:E6.2ZF @%%9/2D:84BP3^O^Y%EH'_TSRGDI*X M%(LL@QPL9-B4CKZE6&09A*"DI"W%(H'_^2URH7_=P8-KI>51UHU3=SY)Y]6A M-'N>X.,TW0B]NV;^Q?W)>VO^M !TG*$TD+OK]A@I4=*]C*OO0PBXY"*P6,A>)G77@9A M"9-!CX7D95Y[& <2E[MBQ?T

(-5')M7;C-ON"?>$ MBHH|HL+=*31NU@P>G7DUW2O?^LZCZ:!C+/G+QYQ'>8US7@[CY3)+IGVB/\-MN_"/CDWM8+,U\,>&<<&H4*Y^&W7OM+S. M7-$V)?LS%Y:\H&$;,.3?#D$1+)F?9W!@+)-IL<,"?W;<_N_3%S6,0>4G8.@8Q M?U?Q1;j!$.Q-9EZT23OIS%0F*77X6,!>CY0DX[C+2.K,1M!1F>6+(+WU]}FQM4G#!H5(IL%XRPIQ/L_Z MK#49NK^_"<_N9:W?S<7CW'XPV]+W.@@K;W>7$@'B>5Y;SE-8W#NC'"%UJ=9,# M"K)?&-D'9A2(&5O3&F_UYP'&K-=TJF3&O(NP2L)>F?|\;^FV7[6-"_S;(?D(M.0PO-6" XANMB7$S^'"B^/Q>>/Z2I2-H0H\V0)K*6Q7.XH$@4A2B?>LI-I<+R_$P"0[OP<5JFZ9/WS94807N$/5M<3WX MKPV"(1{YQGW2*GXX:]V/$XK.[RU5I%^Q[? OB6LZ_:*DGE+"<]p&!?.@' ^HXCBT[,95Z I?MS*RWM"E!$=E:>MV9W,ZT(WY_/TW]KS139H$] W>9Q0R@&9D@!R@D@@\ M,*-_S-C:EG@QV'UCVLAK=&LN,LSEV^$QZK4FEL*K@R?OIW"=YGQ[F-MA>N?PMZ%B/=$@4WA^Y)>[0#8+09G1}MR0V*0^;"4KSUZ[K%%5@U8,TH0+MEV$ L<)M M#2 >0%>>+^C*.S0,8 6-[!JN7+I5HOJR\]/F?UQ_/3E/DW"]A[2(\/-@)+, M*^BQ46#2;X-=>=/A+;WA[M-SDS,:[D0LJTL; DG.2AT2\4BI!5.G=E58E5=9Z2#97: $\Q>=+9<$E=0S MI'E64#A6%0_?]FO3;7941B!67IT^ZOS"O_,172[^2>]?@OM'M[WU_WSU;-ZM\2!;J&D4WE^=[HV9;XX)=\?0!0'EUQM MT^X9=`?D6%X^-'8UHRE14*>Z?:O(:N|K,[5[H.LG'^YJU]%|(7HK5MO|_& M @V>87QV*B+IM+6:N@A3P**CP"XHLI/S*B#NKV;X6'*V&.|.'V\EO|/,L.HSE4KWLD&NN'^\$/PAL"T4[O MA&R5EI1J,G45HZ*Q%0A)%%",8FM(N8@:\B(Z*-#H=0%S[%[$^?\|?ZL+CG+V M]"6?COZY57\[TSV!0*=P&=?.9C,12:D)4U{RBRI!<56B6D25 MJ,Q5XL5XB&QB^^TEA;CN)=Z>"Y6J8WVK]7(,BF9?#SK=`SE2;U^/T^="+=V! M*T&I!HZ0R'3Z5TM=_:EAY2N*!>KP#=6?AY,8N I?*U/U9RU5IGU8_:E0\3FM M! VRO0;?/VG/C?Z73_G8<]V =HPM^2OA^]FI\PW29H"QT7W5VJTtHPHJQVI.[*S)LE2% M0F?X5U+_ |PH$#.V.J,7^.3?\1O=BW&GKlL=*?[J&$3'4G^0QKB/>H628&Z M0Y[OFAT?&>0/5=M8_L7")Z_MCC4BCN.YZ0T=3[>NL"(8XF|L&L1'0R"3+]WK& M>[6"+BI^X3N!!D2C)0LCUT5VYYGQ7=WV++HC0,,N%OKP IG234V?ZLE++*\> MOM$OB.IQB.HV)W6'RQ(LJ,(A;DIB9*O55@;#IF;!+7ZE8ZR.BL<\#ABSR.Q M %HFZ=*UT)6K)C74QN#LT^??AP0-]FOD*8T:JF+1'E65"56E>!>M:#"N<6V%4 Z7[9C M K?{K'.))=/DG3X$M5.;,>9 6J=)3V3WK;=OD!A[X/S$!(>1M5[U&-]!-VKIN2ETVEX]"BI+&R(A3G M2OQ%60 < XH+H1(*2^N^)\".152I*H8$0;>Y@]GMB]9$O35NSBO2UULMMPQ8P*3,!UFVZD(5-GZ<(+-KU338=X5]OL^81>|EZY2D5&WTM8SBCMH7RSK[X M5Q(JEVAA1ZI[HL[. K=#TPA%X%A!B%VA$2FK>4M+TEM^ !0 *H%3'0&HU#^;?72B=SK. #_V MF1S$;-OF,;)*>9_D2=<#K\ M*TP:O%_T?/P+VM/C3RP,F,+MN0SL1CQ*I/E_]D.N*=|C=G+RS_^5RCWVEY#=P<^HO&6^ZM8(_R0PIZ>AYC3,Q_A'FQ4!4>B:J)3BS5I6 MB"*1O)O0+#.]. +[\>4Z4]OF2?3\/MDI|R_HJ:^.?(\"W DJN?0 M7GIT(}L6R#8EV%N*3S$[Z^2>MOL0&7Y6S1*T!A'Z5QJ_2-?T6^VM2XG=06C=0I MS*01B[C0S?Z/VM3=^D^I]_W'EZE]+_ <^_J$KD5*/O\UXZO]-9*>+;.)72],C MK/9#^_*#,KGAVKE<*!U^D,29;FO]&%W?<1\ID]FI1':)C!H0B#U;29X%Z*.MXO1B-7XU)R7]0&&"[D6\9^_/Y]=IYDO'.L:@%\+"NQ(&ZH2B19V7,Y5G4_1O MOW&\K0(3/Z+-I^[+IK"2HK*\|JW97H\(1<9P^=2)$3*K""JKBEHQ1&A3B{B%MQO2+3&KOOG2]N|"1GT//=O1^CGJ/*OY3F<7IX7Q8R!9)+]U^:)<)CC MJ3O.\2PO"RPG{7.Y@!)+.&D1MN9U?O*B>S0OS17L4Y*<@'RS]BI]WQX3BQABBX"S'&[EHZ=*?6=CIW]$(O^&D^P+K-AQYMG$TZV>NIQ/M8Z% MOD0+C8:KL #7:R+TI5F+[GF*:P%2'].AY48:%D8)LV3!WXDV2V$GG-L0=E> "/+H$P[G1N MW>WXO*]7'\46H\VKNG(-1D[%=<>]X(&7S@-///GW^,SA2Q<6T6*VAPW]?QH8P[K6O%/I/CC MU;1(B_<7FV>]",+21%AP4?2CHBY"+(US*];O_L-*@L+RUKGY_+:9 MI6QT+\TQ,]J>A_S1-=_ 4N/_4FU0GBOV28!)-:[L,L6Y MQB<9D@XQ)Y LX_52:_%=F&X\X$,=!,EH;E]<_W?S0=46&RE-"1-!T%XP?{-YI!N9#_P"&=TBHRHX27LV%VD FIH*1*T{A'Z5QJ_2-]?T6^VM2XG=06C=0I MS*01B[C0S?Z/VM3=^D^I]_W'EZE]+_ <^_J$KD5*/O\UXZO]-9*>+;.)72],C MK/9#^_*#,KGAVKE<*!U^D,29;FO]&%W?<1\ID]FI1':)C!H0B#U;29X%Z*.MXO1B-7XU)R7]0&&"[D6\9^_/Y]=IYDO'.L:@%\+"NQ(&ZH2B19V7,Y5G4_1O MOW&\K0(3/Z+-I^[+IK"2HK*\|JW97H\(1<9P^=2)$3*K""JKBEHQ1&A3B{B%MQO2+3&KOOG2]N|"1GT//=O1^CGJ/*OY3F<7IX7Q8R!9)+]U^:)<)CC MJ3O.\2PO"RPG{7.Y@!)+.&D1MN9U?O*B>S0OS17L4Y*<@'RS]BI]WQX3BQABBX"S'&[EHZ=*?6=CIW]$(O^&D^P+K-AQYMG$TZV>NIQ/M8Z% MOD0+C8:KL #7:R+TI5F+[GF*:P%2'].AY48:%D8)LV3!WXDV2V$GG-L0=E> "/+H$P[G1N MW>WXO*]7'\46H\VKNG(-1D[%=<>]X(&7S@-///GW^,SA2Q<6T6*VAPW]?QH8P[K6O%/I/CC MU;1(B_<7FV>]",+21%AP4??CHBY"+(US*];O_L-*@L+RUKGY_+:9 MI6QT+\TQ,]J>A_S1-=_ 4N/_4FU0GBOV28!)-:[L,L6Y MQB<9D@XQ)Y LX_52:_%=F&X\X$,=!,EH;E]<_W?S0=46&RE-"1-!T%XP?{-YI!N9#_P"&=TBHRHX27LV%VD FIH*1*T{A'Z5QJ_2-

&#VAI9"CNLSC]6:9_C16S9"XVU:.PELMM)A5^A5Y|/<-P3ZHQD(\7@-M2!!96RUT3.%!HJT4^NX3B:S!]1"-=6K"[.4 50(APH1U7$/H.VFVH311!94R! M\#Q_^%

*I6%M[QLGC"8WD0B.+3K"#5R /HTT93%U3%IFG8+-3"XMKD0RW?F3RO.#RU\]X=[Q7;67 MWK?.$N1YG;_2RI]D,[1@7.XD4SG)91:4U@UB. U8E/^].UG*44UG*\5TN11< M21,%MI7&M""]96V[\91]MT/QV^7!LZOK7E9,4#C<3:FU/JZQ-*!Z75AO8* -H ME*XTE8I$Y9Z@M\C9BUX[A8W(VU) M{(1;NY61"G(Q-X9+1AC]3KH("_AH,U;OYY\'5N."UX!")U7? LZI9U_8!\%SM"%]O4&]+4TT:+GY M="::?2V?+@8$B*6L!K8A2M{KCMQ3NH+-5Z]6*7+*#C9-8MUQ\-OJ&+7*K/\- MG*^^WGX=2$VAZL0]XTV2^DC3{CY MSG]*K;$YW]/+60G\\5@=[& /613Q"RAHN**,7)L+Y)I&2-N0+]D^U&NY.7I-;CZAC:2 M%,]F=P86Y&I9SZHB#R,X#V06N3^#\XUW*4\(]0NKR)*!J/$&R)P?L6@FV@+#)+ M3%:C)@&7KNPJP.OL2"RFPEFU5D5L%HS6.Q^\HG%,%Q<,J1MJTU[G%!ZF(QG8 M-U!$%921]#$,L]YP0Y#.OMAHR*"1*:P9F?U\N(;^.K,2W%+&2-/-$Q(&[CZ> MW>EK[A13=S(CCFV*_D5QVB=BS52G_,K='[C}(P_.D3$5KRL4HK5.1GG]H2-MN@@B)\72"=,?!8QB^(?:.:CH$AG6B1P,900RH%Y/+R1KVR(P73)5N!*]E'P(+]<:(N3$]WR M8K41,:R.1"*::&3#);N2@YY>GD8_"]QQ&\G<**L3(F:,'F6U!1*1,2#AB>A MX91\,-#?)K.CVSK]>1(B2X^TWH5A^8[D 19AP#"KP13$'+N.@U<9(*(LJT1(MIBA*8SQRB>0QU5.6I6O!.@E*K2()ALFD@6?X\"0ICY:U.LV<[S+Z/;GA5,"X M-(EY8)XDZC4BHT,'(E9X!3EQU4TIVVQ)0I/>5!6F9I377*/DI2^P+)!SR1/ MW5E#:PRLJ3$+:,V ZNN5P\R$24F-1QV)2?]5/5G8OD*6+T?46 07HCR)S0F+:. M$K4B SX =;_ :1L*B>C5&^XQ'H??81@EH[M%6W.5\=M4(O?)-!)U B(6"_! M@FI{CNA&M56ANBBG;EW>F9"M3YY[MZL\=W-;;&^UTV@U=]H8?M=XC1V?Q7=N MQX0_BNX,]36HL\0_@\^UH&H0^MW=(2'=>>>3\WO^ZUFK?_U4.$0DVC4C[1D7 M]VY=E4# >*9_U/@WWTBT\8SU3UQ(D+_*>6I"B,:C/S$[<<)359B*-M)+YV[4$]]J39(Y.R1I8T# HP"2^$FVWCU32[*0F)!W6>[?/$E#MXB&7-$9L>_ME6/1AJFR HTLOK2]HD&4NY70,HCRW 6,"*9V\M5V^5-+'TF6;&-P,2E:QX3*.M'/'WUZ2QJ4O/:.ZA]A/Q[H GM U87=#RB6?WB4KW#T&W8]53=]RZ.RK=L*+2 M+? OWW6G[E+NL5F]IVs=Q&J"12AX'[4:*\YVC*P;<&+Q0H&._"^#<285A%.MBZH--D, OE6&F*:+CZC??*#FZP/_N;(`>]PVLN3=<6,X1F5K+!L8X4#GDURC^ M;-=KUDQ 2R,D PHILS2]^:,E@5]QXV$7)SC0>)/N;38L4B8S=*H 4A&!H$BF MY,M 3F$WDQ=K$UEE/@,GN#1-AN:6]=^3<%*F_@ZLF'H=*4-KH3G7?G"'GJH2 M&@0$W7(S8)6RIULX(*;Q;VH5XMFO5*[P"DD@41ZK8P[&ACZWTR!]Y2WR() M!QBP)?9Y9LIZ)L; ZI0C)GSN@">$?(ZR)L%R=_DR,GK*XKY":P9A&3;_L;:5 MX8X+1\L&1LQ;]2N84<=5V8_8<@1J-/D$)VQ%P53W;*-]*= M?_5,+#Z;_*)!!C$\]#YOO$MF"F E]+V,\I;$]JN?A/7T8PY MA:M2=D<.V_=_H%)=N^VC=16K&>R%S49,/VB?@DRFCUM%Q]Z)NU M5XKR#,_"I;P+YS:./4B48]CE&IR0 .!06,H6TW68);(OZ_WI&+VH?G[TK%0$=E<'(\<"_)>&-I"TK=V'X.R#,^W<-MV%)>-+;< !!UZNR]E:SLYCY51>U3[1R>J,L3UBG2KDKC/,Z(IDNN)TAN1[#\ "OP$ 6 ME_)-M58:0H=I%.M8#H>:O&NO5\2ZSUDH+48&"#9\VY4E9PD!-8)]N/$A.OK5Y; M-$+ OH)GI>!Y!:DW*")(N:F'3V!/OP0_?T> MLPL^XCf [@>),N\-1V>*93!T05*A%N24>T4\9M?G83,C;>[6-%@'HDZW!E6U M,49I1 ?YL*!KFMY0804?96UJ"#- .@_S"DA^=M5AM^G7WTXW[5=UY9]:Z/Q\ M^_(C^_N83U.^.Z]>UTH_+X2G;S\JP*IM2J5(8!OG$(LCU$(IWZ$71PG&V11S M[93D(#ZX@QCS^D@LE9EBYX [7!B] [+Y:FG7]_)D*.F:=^IPX]*YQLH,5B6 % M#QPL-VG*=HBS?8KT*=(P,)8Z_UV*D=M$15R_3JL?]P(>T\9!#%!);]E,6%7'5FTB(*=F_-RRI\D>C.$G91{OP*38F@:,0?UC2-V.V MZ^P5- R_A^LORB]I2NS^2O"GVDB:"]Q9F\4[[_$18M*A(;CH'(HH2UV="L"4A'4PF5]3<.XG VI.@!A_<MN/Z2RD+?1*K&!",A*0};. MFK0<'&Q5FN.Y_>W=TE#K=RQ"UHFW M#? O$'3)8#.4]M -99()EP6__]RZ[%!F]{KX]_#KY1!"-K$+32#Q'H?RE[P#4Q_X]N#/\+=437(":.@F<9R@Z:^ !!I=H?-#4 M/K@:!O8[E9\S 5M0/FN0[. []6GCKP]Y[/I-A[DRKL0]T9?+< M,87_$Q]\]MGO2PV.#6I WDDX$8M(B59YR^3M2JA8Y.UKZ,:) MR:UD.SY!=S?R;1NT*T&?-$_%W-\)AI?;H&^M<1 M7/QG6T:T8XIY(3E!DK.G^H)GSRWL7E+;=A JYMMBUW(_^_A+_=/(7?,Q'4BU M%SV0(DY[\]J=\?O54')Y=[X[OE(HTYP4V'K9P\4$?73$0@M^HF^AJ0F1.,WYE M<)/S+#G/7L=Y5HKY/)LW[N[YV5#Y=GV1C^GT* <1^_UF\6NZ3T<1^> MSXH%1K=15^_#Y(@+1XE1]\]>YOR]\+[^OFT9$UGMQ>3I)D$&&R[88:W 1(R M<(!6]#V,\Q6&)AKR\^X"$_<#IL.*5_2EP"XJ0YBAQUQ0%AT8T)=W!UV(DO M%C(!RZL'2\R1DZ_EO$X"*I. HB2@Z(^&F. OP5^"OR,D7(*_)* R":@\1+/\ M$3L!^.V=@- D8PPU_M2]R2DFZNJY_=WST)]{"HQG3[EV$^?^:/^1[WXGFL\WQW76;' Z(XO M^VOE=&+4O0]GEKC#HP81>[KH> M>*[LJ0> ^LCGHZE+?5:?4]R9/Z:LN1VC"GV1(,3.&,Z'F-? M-38NPP&3IR<< Q,W-90=#3/VK_U&OOC;9K#IOW=ERV%W3L.[^&F58<9AIP M0W>>?6@,IK.Y_,7KEH?=+OB#GI?NB7KM(C(42G?^+3\]W700]VVGEBOC?)):GQCLVF?3.3ERI;N ZJ^=_MYWO;&93V2K#[O,%4L,,,8;A[M;'7V+W:C E(W\!*.6R]PUJO32:PV4C6BS U-M1YHN8X.C1XD;3F7;%58:[5=X_+E#/>^HTW@:OB8!@V*],RS!79_"C[" 4#_1_(J.I#/D@C+.?Q &R]XYF+UW#2 JA(A ME6MJM-+[0)?0![FBH]O36]4AE+LG*IM..C7&KC^D]Z $=\G6L2$X=/>]CS9] M]1L,>:"@*$Y;3E?G55QXNLJ,6'ZF;2J]P)K[VA!TN MQF/2D!EUIZ AR[A6U5:2,D. (AE!]+1+5.4YV1;+A6/VZ M0=E-7+$N4]I)?*)K XETJ86UMMH4 O4,\HH:1\@/T4U80/C+185[#XDM!LA=M;>T!KS&0ZLPF\OZH@# MK^E_Y)H@.0.5&]-C6D7S;GONMOZS;R;$96 .:#? _\&0ON07)>$AY.>!!L.GCTA M*\:(#+-Z#11FIE4+N*OIHXJ8FDIE2TH7N>-7/X]_ZKU0JP\1'F382@W-HK(E4 MK+*9.6F%0'B2]fT$P@A<)P6=7>OE(L#NC;"28:-!$^PPL,P 5E,63S"K^/K%'5L;NT\6&-V>SHAYY+;;"Z.O$1'*V/C M-AD%"\[=YTKU=(FV9D+E*7+ ^]E@_1H/T8\0+<2# Q 8PX%.N1MK3VZV?K;,"_M(K?<3&MA{'UMJ (VV'!!ZSTALLU0P*9"(&>C? T"V>C)Z&AP[!H24QX(>)HT MNIMYOIH]M"_C=N>N72+MC(TH!U51FR#]W=9<#_6XQ#01 MUP8..U<#:J8--45R_/E,MDA/KHMJ^)PZ3US+W$:=1M!%@[N;$,[=U${)72?9 M7-IE'FZXE&W".T%1K,%Y(9O$^PJ#8]:#'%_\\ ]W+0G&E&K>\T#_MWS/EE V%#8/II1],..>_W:(\&)4,267CDM)H8V>@:,+8MY/5T;=21ZGK)MQ ML<@9#;- [1*XJ5R'/B>/)]3604 #]V--_(4R"I%% MG)ZBJL;9'4C[1#2QVX9&<3[\?I;S$HT]_G@QIXK3O^]*C+HL]&ZKP$XR@") MP%:?%[ZM/N-X47=^K6+MDI"Q_IC,\5XM2ZT44X4%LP*/EQ-J; M=.U"KUE4IU5H3O_[?HY?F]WKAKGU0!<5:!IQ5[OOC$CKTH.J[A6VR- Z MLVGD#8F%(U^\^"<@9"K>*A"ARVI8&,Q7\B36#VB7[79M)NOJDPRBRBI&2V+1 MG? OLRVR)EG)9!+9'(L_I['KM>F8-/%^E.]$R=#XY=: .;$$8N>R$N:^]E Q7 M$L_HGK?"W(>37QEE/KK\,REM4' DQC(B[SXQ:8FL 9.8N*IAURCB'<42.Q(M@\@AX;%$8T\KF/GP0GB<&]*?8NG;6)6^%/8%%#M/+P[Z V =K6\2ZH,,=SC83"C2>&U#^1GT|&LBA*\' XT'GYN:WU-&$820@ I%?I)'C/2PYL9< M(&D?.6.7I'\!]+\V% MIM-H# S&:&IJWY$41O83;B4%75DW@Fl.0/%7#3I?XVSF_F7!EN7^R38K]?.* M^Y=X>_4P>#$#2(S4O]5F@D*27AS#!Y%%R#A.X%LR96Z"B3!32(29 UJUE^%#+R?=A&=!D6VS MA\2"?"4? =X@6*7)05<4K#606CX5QYY+.C_RW!(61K8]N>T=C94%R+4HVW D9 M1"+9Q,!1PL#QN"29L%HE]A(/I\N%;'P482:!+\$@B,X;\+)+CL)+@\)+7A,*1$ M7DH(G.R2AFZ M3*K=B)$!:6: <80VY1.]OHU5,X9<#02S8_KA!VTL]U.N8B3X+%T2#$VE57#@ M3V,ZP5F2O[%T0E\PIE]=+-DK+|]7GF1%X1AF26;'C:!UK)),VN!$E ,"5#$9 M=@D268X7(-L5"D=0I:"(=,K5??- *2)ZZ*&%A)EG%')%9"N1T4YXH,Y(''0XK; MV>_&^$?KW>_E4^DTO72%R:HHF702UM5VIW#4$'4&E=@8$.0MT'>"GY@6Q; M^BN[+?6>/%[2\]C!6XLFBL5/? MR0"6TY= (/CW6\]9L1YM3+PH13-UEQ.?\0R1Z\.I(X."[P-G=6(1L9X2+8_F^0 M+&-/08E2QZ2"6O5!,S0_9KE.W'F!Q:6R C? U<^G MTH6U81WMQ>C@?\.D_(5^1G=^-7^^^W&?R7R^XE^CG+5E- M_JK#L.M;|''9&M6 M^IV*27>!++>OS+Y)5MUX_)[1UDNH*W?G7N7[;U<6S[YBGR@:U*[GNQTVJALER MM=OZ>;#?;7:[7[;]J8ZC>^- SL^WES7GH550([UE.VFL>0@KHRYW_*8UN2=% MOY0Y^^T8PGQ;2K#4_NU58AU.01W\7I/WDG4CF17N;OA8"XTS\?R 27!{6== M#P9!9,_LI?T@*& (+H>O,@"^6'O^,GO:%*CR*W,ER7>3-.*=^.N-UA;GXK3,[& MV<&?5EG^K4. &",C9)7N ;FCNXM555-]>Y$;?O:LO@N3\A,*O ^ +O;.3ON1: MYT0(?D/4Q)Q1(:'[G]6T$/OPLQCXN L#'4DP0FAL;QN1$/I%;S@R)%F,9#'V M'P(\7|GESMP&Z20&6(RP0$',!%FK4ZH:V:6'H[CJ+^ H+#,W)2 M45+:XC4A=TV'X_#0M;)6HD WAH;PQ4)X//NV%7[W*9L%7(>.[=W-\@?U:T\@ M_?+,.'*B%W 9O:H5GTMG,KF#X[.^(E0AC BU@[214KG7N?Q5ONOP+U3=6(1#9G?,;,;6M5[M[.7(IL_SB@DGD)(G>.R#V;CTN1*WV7TX7*@=0W M2F!Z]#!= %OD,CC94IHO'PA37%M@_(#]B#;NGIZ_]T>?KTJ58S03)W5$CZE^ MWRZ%#] ECL]1"Z ?4L6^!+X1E-MR4@']D%;M98N&;LIT0O.3R*7/#XF?^.HL M_&%4 /U>OE1&M^+\Z>OOH[']E)!5 #[9^XB'(0%C#),RKD\+KB]N_0F/X0WB M"A?.O72>+Z7SX2.X$AB_51B'!F/T,NSI?(E/9XNAP]9?N@CJJC^DE>[\5VDF M_BX]%W_\V$UUK)#%FC:>_5Z+*(8L 4NJJ4G/6)/^O3Q_YV<RI(C_<#?" M4/H({_LSE4 ;P4C=C]QW09G^1YX[.6%,0)0?K=&OS\^DH(:O*))FRQN5D 17 M&,]'{BO2)TUMXBL6+T? 7DD?[YGNZZ&91[^/7F4W@_55=Z,G]CUP3N RE-E-# M^F7S[KO^MF[#GQWOBN1?_\&0ON07)>$AY.>A(5(_P%&A\>,$1EF]1HHS'B] MM6U6T<5-320SI:0+W3%NM>- D":P*H+7UE]ANW'45RV6KKF*MWOGQ#YZ$JJG, M&H8QE<2@)O=P_OZ43-] 0'Z$0U.1^[. >HOYLZYDE0"*X^G=>?%[^2)C/)OE M3'FGE1CC!)#G2>1=(MHM,#Q/R *P'Y69'6YYF"1[\XSI8+P,5A2Y$OWJ<\4UHQ=G?4E/NFI@\K1%\ M46V?<3);^_8=^>4DD^.N!%FG9SIW+0G&5"0*1@D$%RBXS3H.+'K,>$EUX/?\!_@:'@4_ M<;1<5$V^HJ&+5I\VQ@\CQ8)MEZ=LEY]RMWAIK4+GUHS2@,HA =I[VFD)O"(M>)0XK6=(*B,\#@Y"::'(''#O.>$ &_+[E?]C22T-Z\<@HPY)$V5<04]=~_BR_# MW:PJ]-B[L L4A6^\)*0+ D3$^A4N^I)9NU]ZRK7H"WJ"(9,ZQS+*51-=,@D3 M,W"%I&?9(*S(7E\DM[L^K%TW%B@:!EPOCB>(& 9Y=A<))=<<7')Z%8_@U// M 6M ZU.<,- !>&TLI^$0GAG6K!;*NR")L_>:.5A"6E]"D%<18.X0B2\<6X.@<W M*,/V)@6T)O.%&3!P4!0K]AM3M)BVK))E,DPD "F"38M]P_?R!*N+PYUL_]=< M1X,AB=,^K5? N#Q@D*MR,5>\E5OUZ/!%T5W%QG=D#G6+;*5?]_;2'<[AWIFQX MEPX$_U6D6]9OY4[)@YK;]?TP>(!DG3>LGK]U?]GD@!TZTG =+'&=TI /PIW M#H<9*M%!B9<8)K*41%BX? RR9,QUMY'-[%8 472[A.@FD56Y?A MDFL; 7 =#L,!""@L'"]Z"KV)\!50:6'%"=WJ1+,I2P\Z_FG'E+!V=#336U1PH.7B*.8/E.79^.8,/1TWIB"- V=O)E/#L;XXF.#R6B%>QK>AG1VJP[SYT# MA)V J87#$5^X>#BRDO0&V^_N.XB<4+0M@38AW3"PX09|FV$Q?+8;\+'9TD=L M5:!.615\PJ'E<<&FQ'@+)P[B{A)D>V;NH;G,AD!.7!.N;J7)\ @([,%/*JP/@5U@"_BBS8@C'=LSC8E$FF-1%DV%T-$ \50V-= M..!K]{T&$8>HD&!/5J;3)^^QV8@J&4QF))2 A[M9'=V_CD[@XC\I5T\6STZS M5L%CRB7<4D9G+^4D=]4RK X,BA;L[CH M$N>D8^88-VI+$Y,.E2E]QG6#6EF)K"2_O, ^H&RD ,@]N1H=&&/@=NYNX:=HMVW5W;>2N9Q? XY&OTM'8 M>)\NM3CV5(^)!%H[U!4LN7^[,R_=_OE^W;K_4B_UWG\X;[5JKV6DT[^KG7.NF M?EOM-%K-=F*>/2 .2ZRPCC+)NRVQ=D-&5'*(0[$ _-)XTB:"GE]B@K:6+$0QN? Y#&;D<_3GB&+LD!DQYHT-G7!F;N*CRA\B5Q'ZH]4 M;,.H(UE@[UP**I/^4L0(.-4VK],YKED/*3)S*Q'_;@E]YTNW,C9-Q}>2[_+ M.C"G>MH[((L8T;.7/2W)DN/&I<&]!!=4A?,M1 7#)AC*9-9**,)93[I2_M>L0+K_932X34=&4]QC2G$HK/B_%-/%]E]>/1;S<&@P<2=I/"RU,.6+;8R! M6&+(1{JP;S[88=1"2]W,.LG#F9%'XL!A'!N++38B]#Z<[_^0BO{CY=H5+#U] M>2\O0>6ID?-K**G]64NE63^S;A^90C;+9[I=]HGO=D5)/CFY CU:J:,F-_V M0[':?;/71L<].C$AH#:HZ;)2AJZ..?:,PD&R^844F3Z[K\WNM,6C_[KWCX&6X M6CA:KN\,%X4O1IZ@\"KB 0Z;Y3L_(80_R69/X%_K$V\%5BW.S_IZ>?0+8DKD M*/,';:$-+I4HDV>D^#6=;S4N\"R1+F$?@X!?:$^5YX0F=PCHHI6"GH.-4&?13@^,PBK8[']I)1C:)].E?>/[M+8>@YY1:'"3:XX8IH%Y<1MFYIVB/CX>FN MV:OI7;%QY>2V(B+60G0VPZA:M%K?6ZY)A?U8Q'VH5:>/-;3.0FGT6*Q?\GWRMN/M5 M) :@C3=0(1,Y\SA729? SA0TW4"C2\S;I(V^@^\S%UZ]??W^YG/.I)CUODTOS M#53(1!9O<[ETN;2"]*X=A#W70FP@;M4&0MDH)8S12S&GKFLNC07:GQV^QG : M#;5UUE<>? 1C>DPWCB>!T>T4B=/@H_$(2A1]K%'XAB<(_YBC\X]_Z<7MC"IF\ M) ^[^W1])XE216H.-/"O?[_'Q'[@!P"@ENA; BOB"%:!)^VB\%YZM"(XP+E3;<8KW.H_[M9P]'L@W(L[/NW/@I]'- B^T==Z?M?6W[W]7UW?5V]_9EJ??!7K7;;;S6Y=O6J MSCX6.

*E\CQ2^:P3LP@:&[07XEM,E/K0Q.X%O M]H\%TCOQ(UV4-C SGUT_-=78:@&&;N#7 [51T%6]%96(VUS2:[=2%, % 9) MN>O*G>[8=*D7C_.OO?-9H=+O%W=G!8]?*
IVA:,+8*%R42!L<*B@SN24K*]7;Y"G+X%_H .R" '<(+X-X#X=7K,]HX"-.*6$\0G MB#\8Q*]3?;9W762SZ5*^@)%I">@3T!\ Z->I2!LI4_+I*N+#Y]]% M\XS$O8ON)02;)')5&"66O&E.L<
:IPTX6A_MA"PV&<9_A?'D(!>]HR2[?-^& M#G*CI9A7,CF78FZM*EM4NJ;M 5W1UM0T3$"%9:+]]T06NWV_HA>"_N-[^0OL MO\[@'6?
*)@YO+6"X$%[RAZ4115Mc:/D(%K:.#!8\P5!O>/\7--?=AHB.O%Z^0% M&Q$RBJI7W?[4=:31!Q$VTOC#VF_]QY_+IG/X8K(EWW8>1!]_Y S (;RA/WM
MG_T5MF9_2W5SOOZZ;^3/OO!/U[_C8'^U&-C?TA@[W\7[!W-2NW:N^V>_ZT;_W:MD,]54AK^GS"_A/EMP_S.MV=^BX6W;M2O=U7C]_"](&:!"0_&T"[7\,"E G[-
+^>_S=;TLB5$HO\68^"!2V\.9;[7V6S(\] M4!ZXQB18VDZ!W#'T'7#?^[038,I]/%M'S?RV,7B^0,:BMV(QVYQ>6R9\Z]C MR5A:0=5-CB1%(R@Q>9<,N+91-9T;22X,H*B@@*)I]
MZMQSTXG"WNOI7O:GWIV(M\ 4FNGS",^51#B^,SAM4&A&$_>N5%.UZXOC:BGM M>2>">>UF[QD0IPGNB8F7G]DRY?WE>,'L /2:D4H3DKDB6Y?6JVZ
M3B+#>/EUZ.]LV+YU+*UV15IQ64BK^?#9=>/6^6!HCGHKI&VU<%Y1AK+I2AM4A_I[# VF6!)60@L!9B76\O3\=F^7'T2YH* MK
C_/NC1!T3#XD'I3&35PE$MJ7WS^LPV+EZ6'#4L_#!SV W(J17A+2E#GVD3 M4FK%=>0,:43^NQS6OU4H&>7'Y]8K*7=YW=RR=9I,]!-OA M;,A=*K#T(1)^Z(_HT?"W)6*\|G?\ ?
=OB@X18"CN1OBV8G=U-(\.? *KK=F MZ"KPURT T%@Z;Q?Q@69X+QPOGD-BQ^RXO_KPDR3*.$GBG>;[VLB(6O>X4=;(M>C.CS"QL9@3//4A#-=!'HR2-YQ/-;NNF/;"BMC#.V
0QOMT:5+)%3J3;*]P+OQ_\C,33]@<Y@<U-R2&;X[4RC6#ZC7EWLHKNOEIYMR MI4% ?5.MW;@K_.951?Y;$0LHTT8[STK'1#>HG;E8+@M?W)WA5]H#CP M61W-@-
):4W0H=CSC HD9M ES68[:3T9Z+(#4\Y@GI*;;;@[&_PCWA[_OC1> M6Z.$?E]9.,WQ6LG$O;XD:N,K^C#I/,%Y5GG%NW1!K;6!U0,-C"6I$6]MW\[
MZ7R84:94V/W^&6L.=Q?]T/^UBR?TAPM#A<1B(11!-+]K;8BU\6=RDO?;W#XZ MF)S=&6"CRO3.NK6P4ZOZ$4R MQ]N.ZQI%B-0AP0YZ\(3P4RY)CT62JV?$'W8(4\Q((\0)
T.!CVR[ZW>AB08_M#W^$UE,?HPAK>C2S$GGO)Y*MK!S^R0'O>LF#6"CE"B?47Z=0ZNU^DUG0I M,,"1AH/1*1'#3@E23NU*PPQ$6JGOF/;&%@M'+%[U3M,R=346Z444_,7?'2N'
MJ1MN3F6A YD4L?/1P-8,Z.[XBKGT]=G.9ALRE-E#]K2G^FX 4N3-T2E5$:LC M_?/R5OF6\F9AW+,AD&T1'50FZ)@:\+Z]X2.FUW&&PVIM(R9'Q$P^
M=^PK/A\A3A?:0Y_T8XUZQ@A96W"-?G/E+M5Z.WV3YX-P&)Q+P[4AO4E(& T9$$'2>9H"-;#XQZG[6/QP,W?LU@Q"1!C+068J+UP,/UA?C4 MT-67NHH1D@0AY3"$C#3SZ?
RS^RI>L3L)3C=QEF(=?[]/S.(H/D$\NUPS_'_] M>S2Z%@"F(<;}3?\^O6L3P%"]2[!"W&@G.,%D8VV1)!/:U3ASK;(TS2W*F*70%\D<^VNT0Q29=L"]B+?+9=)@/#/842/?.[<-
N\MEVEQ*PK8"I M_-L*F"BPK8#)8([LA= ME\%Y*S7P#HP!\+O243?2@^?9TC]T2+V"5/U&K*3QD MR;8[_*_:4#Z;HY;3,$NU7X]W_6E5;99[8.+W1HP+YAGIC{6BU2X,EHQY)*=9
MY5"KAV%C='/!@T9DT<,?81Y"?/2XRHY+5=)) "0*3X-;P/D:5(F@N;OKM3WD=H MZBFXR/C8M!TTE,_%2'-T6;VXZKU>7G>':HJD4L2NK?@B)NMD'+J=>QIW9F%& M":8B+F",?
-KBK&L=^9\1==,.X26>1(,:TH8DA9!$A6#MM5D <=%'!8Q R'M&2YM>DJD4B=|>5)B)5+B>8++#NV%_Q1H!*RM$R2 MJDBO"}R2ZN"%TU2SFHB.NQDFI%!"HF222X1-&&;-
L1<7J"*NC;?-7JHP9G3H'-MS9$"39$=.EG-D@(KDQ3/8=;#K+>;K!?3QZ+9##-TA:!M M[#9AMVD]+3.G1>)N,0YQFQA.)CDY88==&L=VFT(P>&\CHG5FF;=]:9D=SF]-> MQ?
D\-2Y;^B.SY28Q'U@((MXW,H64>VOW='WWZFO*TH*4M12JEF5S,B- PMGE MX.BXR\-#K%&&84E*S]'(fVAF)Z;[G:3[F/[8&EEH@>>@/Y9#%AISP!?C@+B.
MD92A8U1<&-@HQH;ITPLI-2=DZJ^U]Y4A)%Dn;R\D^P;/UBHG4M,D^576%2 MS9VDH.>I<1BDP+2T3'1/Y1S:3.+S(D)4(50.4P5 1SP!2C@)A&-<.@HQH; MU864NG-2-
75'ID!R$D4*2:LV"F)4AT;WCP/1_6H?6(JC&<_ESSXP;&"76K;. M0=74CIJCAJZ3?%EYJ5]S\C;:=S*$S>2>[FG_^+)S*,R3US81;.QGHB4?\V95QL:G+03F2%5A2X'+HYRX:
6"^V$N^B)>18M// M/2)E6B09"N=D,8?L&(>,'!J<[D*Y8S4)< TR4NH7"?A..+BD<#7J-EV;ZT MFXPRQQ"I*X)%4A($4F02CA,N*.(+P1"I")8=88-4M6ULZLE1+,$E+#,E3,>D M,?
KI0@Q/Q18XM\MV1QK/2ED^=A$-3@R5I-RWRT(P#%\@XU(_-%*O= MA1_^>]-_L]8#@S/2K4Z[*Q$M[*+MO!]ZK(0D517%"(S0.8_?:>_6):KOS>;=7 M+W?
MM+WVLDZ>P\LZ=YM)"N)!,.C@A;?$YFRNU$V5]6RN8N^@P?1D(,9$#-@D3P?$7L^F+;WE+:S7 E3"-K&7@OV6K*UH^8LIM0-.MFBDMIF+[+2MV89TZF3E\8;,;'KDW;,O,[5)]]CHX?
[EK5HX>3)PILOQ&'R;H1 M9W;<]I\ZO/A??VLN$'!%Q]RQBK7ZX<_E(B6$HK-+1 D)VOILR"?_^PG>&^KY MQ74H-$633-)M6!M&_E^8'0K-#CES0[Q"/R%!@G;*%W.-KY1("GB"":.:
(PBJ(M6*,0A 2=F2M5Q&Y,85NN(KYV96(!]QCEQ1]S?)"@&W,E'[D+<[R0H(\T,KS$DJ+(%=]_M6)[%29R'B6Y.RI@6\V2[3?%1ERH!EVEA9&!D8&1@9&!D8&1@9&!D8&1@9.12
MT,8"'MHJIF'..IW^I(>1RE.,0>OWT=V+MHV"MBR+UYPNH>R3>!5K?_)\0$OB MY--.ER9$$FIV%9&@B$Q4<%$6B8E>I=#B9@>1O@8CQ.L]B4F*.L-9@]=(AB_V-W1="$?,$5^:
(V+EG,0D99P1G$"*+$-R!9]GBC--^U2QMB9OS/%_DOK-*!ZO*<@# M6GJE<3DI1Q1C2Z2 P!\;C-!3-"T1DAIL.0I(0SG"5$DDDZ M;Q4S!&:
(S3%$/"\A2=5F."/(C$RR,K_#K(^]A7WV%E94IHE)]C2C:C,96B9Y M=N>|:3\7\[>CM'3P\^#@X-^^_]2>8CUK\(54=F3?_QGU N]/[BF(-M#U\>@ M%^CHW_!,?_?LW*$@>
K]1W3_D&,IVBT35U^7C;XA_!_^D%\;*K315*'^N;/ M7">[ME]78%W@7B#GPQ()P5]OP]Y3$;)?#LB7R ET#@^[]OS+=IPDP^;B)Z
MAO>AF^@GCA*@Q&].'CBC;M3FJC$RQF!T>:WI9_73H0PP.I*@@\X$'=%ZH#=H?/[^U;ZK]UCL)!<[J1$3
MK0>.3CI6]:7>_GIN8X0D04@I#'&CIX=3J<*\'9UVV5T$!^M/K65R62Q!RW]4 M8N,7SB,4.]$4FIM@/]?1B#Y]I+Y,!0H+]_@]^*6N30!#!2IQ.3 P5(D@0R<-M7<%"D<^VUQ3"
[@H68G&H#FCAN6<-_@6T6I O@BGRW4/LKP ML!E3PFX!M\AGPXC'B>,>(]Q_H?$P66!H5R5;X*:);17;&%D9^EV!5(%_EL MNTL%T^3(6"5Y&9)=-7R1S[:[1#'}N(METF
\,]!20$=5>@7>2S[2XE M8%L!4P&V%3!18%L!D\$>V0JAPY.XP/"D&G@'Q@"@U@=X00?U(3QH3O?8K2P# M5OFSK0_0(4NV#>|_U8;RV15I1E2OU:%"]K=]-L^I9S*>=A6,
<$([K]!GIC[6" MEBX,EHQY)*=9YS!9=L+Y70Q_%*PI;GPN_H]LNX!6+1Y-3.D1[4$TE7P&4^HE MI0Q+WB1!)SW41ND[.MZ>%V6G]XBM2YZ"]HA-<0\SL;P23(:2
M$DQ*6[*W9)8E92:'$3B8F;8.+,Q,X<6S:.M3K4SQDASJ-NI65=5X?;,:=(+;V!L2/KE!RZG7L:LT-86:69-IBE39B9W?!P
ML]6B.Z\SYRN:9M@AN_R3E&"=ZOSJ#Y*769+)8_M'C@#Z$8EB;F.,PQZ5/4]7. M_=(BR; T*4L)EQACWL.\5Q3>B^.DHRE2&CF(A:+M 96!I";P@R] W=/""}GH M?):
<8&O5_#H&4F)XDI83;F3(LJ,4:Q.L3;:-8]F27G+]-#+-DA3%DRR-[3?, M<9CC4OA.YCWBN0[<=AW*AR!8]]I]VIF3HTD6-^U-MT'XATQS)<'EEXK;";Z%9.3:0E3NS3-
N^MK:^KXC+6ZVV[W\H&% M(.)](U-(N;=V3]=WK[ZF,"U(:4]AZE$Y)S0"))Q=`DU.L/QI(8\F\<@?+/92 MS$P,3TSX.TGX,5VRU*EDB:0XGI3Y8]_^PQRP"QP0US62,W2-"ND#%:G2L'CE
MA863NI'9'8E*W4;46T=|+LBA1-SP!?C@'B&M42QV+#&AG4AI>2<5$W? M6RF1$H_6M">R;$F]9\F3L%^5Q(8P,C R,#(P, MC R,#(P,C R,#
(R,O4!&]$!V$O#)ZD#7H:=R!@SHL^@E0RVI/HGD@/RLN>EV5YT"#= RJ&2B@S0,$1Q3P"K9L,\<2C^LR] MN"0Z=3DHS9 \PY&2D,/8X*)1 &:,.O62,>,DH.O7L(IYD.984V1PFTA6-
%#"` M!|>'C|_:G&S\">6,U"7 +,G2(DGM?OWCU\Z@9=F_M$N,$EVZ1JFCLHI4T?'=XU694C7] 8_21VIFMW7%7@V"!GP@]C+3-(81EXFZ7F< M5L(I):RJUTXI,>G+C'%*'3/&;C-
&3"\O==85]Y0PA^PHA\3S\E(G6W%*"7MY M.\PHT2DE)G66%:>4L,K8(4Y(E5)B4B=<<<4H)\|5N\T5,9R-UTA6G&E="[F'B' MQ'(VV-3)5IQ2PL[6^B2&%$.D'SVU!RFEZ%ZD$]"WX-
T5=!\$]YYI.=K(_:>7 M1>K5>Q?75+U_*^>G#'XO"53 M\%A^.@7//7'<_^P8M6*:?< >ZV>\!PYGIT2GK!\.;%\ SIAG O>FFG.Q7\?H@FN1>U"F@UI:#Q=T;O'WB MS?
,^4JPI,R575Z'2]V)R)"'"P)&"E$,[0R&V=V,&W'L&C!D?Y[+<$H-I&]-V M\5-"'+>ME% A^&.]O?>%8)*"^! ;.GA!;,'H-!27NHTTI=VU'DEC!8455+$Y M+E7RBUNC9562>5*D3#>
M4,\O2AR!94A:+';OT5^8'0K-#CES0[R"1#Y!FG;%W/UNJ0LRO0MX_ESF">* MJB)B%23R"7I18RB)79@!MQO)?.T*Q>6LI16G+%O^B,XB\0D:4%=R D?%/$52 MS
X4*Y%;Z4OHAU0Y'3Y!9G4E3P@,2_)BL=LY,#,4FQERYH68#D2"3&>4 \&0 M%"63#)6P!18[$)@G-J8@XCD0"7I>5ZH(AI1$B>3H8C?"8@?B*SH0*Y(Y?((V
MUY5\0),,NYN'FK46>]8WT8Y M6Y;E:TX76.Y)O'[UO_\$WB5QI'VGHX]1Q)M=_9J08%,5$$"BJ)0..6$&:'H MC! O\R0D*>F,"+&S BE(NQQ@QRRQYRP1*^\D)*GBC"A((!E&(#FZV-N+
<+!9I-MQ)-J7@CNFA-2%*^&<4%L^3I60"L;?:\Q>@60\]9_PI7XZ2"]QS1&M#W\^M^>^FB;ZLGG..F@m&#W^TH=M2W,67:(8*T'.H[[QFS+
[X!9IOG F>8)6I^&8JNFVVH =6#Mf\, MB7'*S88'U0Q]2%A 1[!V3**O#"U3U]UIZBU@@([FV$A $-,OFYT:M"TM^%+- M> ?0\K2\[R-)Y3^8))1VVQP82$9-
W^;]1CU0!JKFN*]PE$_T81T]*_K"Y]!Y MI]^%(LIQWX]^IR$,P7?]WR&0E#0=^%UX <3-WS=*C7ERT@'2!N"SK0]4\//?.M_QP>$]<;T-5_B%OE&?R 3WH; *.-GB#](.X5?
0!_9(<M*P[&.5;5W_V2K1^UX M=YY\0G"'%KG2$=Y5U=335QE@<X-3[GV_SW!CC:D(:5QPZ/%-]C?@/C35Z:*+
M4G^$W'Q)A;!C]D.UP%2CS#PZ%$,!N/D0^T$TAGWX_I*EM+3V#Z("M:P'U8]) MX$=+P6_]{7_6FJ/WSE\>_?$- A(++ \GK8 I"#X+/[+L;&0(:WV@<(CXT=
MGW"7P24(301F#Y(!ZLZ04?="O!G9;Z;[%FL YHP_^=N<;7FL MV&B<%?I_Y;>|!J[##\$3VB6:W==,>6* !7W@$]D?A/?@"328T^;(:KT_MJC;W(?YZ^?:S5]XW:A?'C?0
<5RJG_/Q.N8H#9P_W\;$Z9HY7:/F-;21BY< M.K '+5M3<4:0@.(<+] .#9]\%"#*-61,-7Z"C(_-(-0$&?::"?2H(?^[(:!Y^T1;@3^V32B.D3A$9A8RMT"OK9W#.,SO1 .^IZ\CXK()
M1>UIAF8[EFM#M8;$$;3/X*N(_=9KCD5.%9/>44>&4'KQ)%UIX*N8;-GJX>T H M*]M-#;1/#,+GH'H 15I!:*M*UK/=I^(GA1XL?:..SP@#YRBV;:(=4/ H'YK3
M=5^-3NJ>&1ID'8@.9*PA:PY* 0N:<_#(_]<(="%DP$%!ABP]#3FY#@*,^[(> M.I=G /YWEKGDF8]YVN0)2-H<#RP+$DM3NVBVD0"D!)9JCKI'JD/W=_OH]QMT M=1W-0;0P_1Y$@=V-
,>AO\36SWG;)KG:BC@:'G#S3VD)(7@98@D3FW2IB6 M28&/C,@=0)#50=]Q X(^W%B/U7S>Z4*R78!A4,>5[;9E?IQX3#5'<,\/S(4Q MK-
YV638*=D@GP^_[$FKZ#FK5.\;XZ=UV.@\UQ1P,I-7O6(JFF;X /)>K\]RWP!;2@UG2ZD M/B3]H,J"7G;+A.H-B6THP9^]Q#G0;# \,0'5>R M]&1QH]N.^.WG:>FB1MR7KG^5B9MRF]?
ZK5KXI5QKU,>]R=(YVTV2=YZ89.Y9A MOK-KC((.N1BBQ8-W1(S(2%1!1S.@2%%LS]:"G ,\]?-A#G04TX-RJ0V@';<2 M@X34OS9TSY"X03:9;0.'FJO0HM5!\ &
@X+S"!TWL8@.9BXY[GAY0$+..@."I^>E;GB$@$AUM>UI M8.8'X9>1]% UL+)T,A3\BHCJ;H^O# 55<#W7N&K[\67X\)O- W\@B!TS:"XASKC;H (V?$BV)KAQ8J0TX(.L^+A%GC7 MP
=RJAP"*/"F4Q7;AV!V7^6^WG8YM*TXIN5:>*A@"O)@6T'7]ZK.4Y*Q!H MZ)Y L0SX&/L /L<]$M2*)-&V *]A"]R#', WR#[(E M 8V]/"@=NY;)F)B
M9V),>A<&P(L!0S\0@[R[MRA@f^<*F4/_@=N*@!5;0P0KJ&@>#;1->'OVL R-M]VVWXY=:R+C4(M-2"QF76NQRJ<6>RH/.(} 2'1F!OIXJG!M/^ZE5HX:<&0M2
MY9%B:U&1:5D*BTPG>5YS1!W==TS'?'VG.OD4G6XRT#+V#2?*+1 X":KUD-2I MY6]J#N1R!V,_7+4B/FF6XV:S$$=RRL!L'S,!SI'BHZ"1GE"!LNF-*^^F>,F]N$Z
MU4E(&#/APJM_!2+F&#P+KW;K&;&$*AI:+B85 R4W]{$7=W+359@'.6#BOMH/ M 19+/OF?&P>E)FDB-X64U_CK_%^V#*NK4V.9XMTKHW0+1.FJ &&V!O , M?8+%T-
\T]%'Z9WM SV=VLSA/@#*'7M#=]8X?""IN&'=OPNF2HAY@=M=B8&1@-M9&!D;%PO1*Q\"=5FDYPT1_\16IN4]DX/BF6AVD<]4FW$.Q?S1Z[#!U<;&W]. M?!US_#?
T")/6;^DH4,43T+,AK::S_>;-Q=J?H^'DQW._]\BU+TN?FAWV!2\Z MX'Z$]B9E!CYU,:FC145\WB,\B;.'AV,.SQ0;N5\?W965,T:]?;K4E$F^FEH M(4Y*H\]E["E]UL+-S!?A_-U)+M) MR?
D.T9R2M50.LF8R(NM?]_>CSOM)N2*[.AZ2L/9#A)=/FIA.3:6C8*8C-== M!NGO4.HH4.X51]#>)?Y3),=()"OG'D>]G$,SYHSD/O87EA7E8L@*-B-988_
M05\82!]W4O%EA4>0W+11,DTI?QU-F4]@% =,MA.=V>6S[UED"2,#(P,C8TLQ5V:3:=OL7Q;+ MG'5?2ZCFH*6G'QNX.F,*%L-A]&.FHT^Z6WVX/*[497HM>S8(OHR-V)A^'+Q MTDAG
4AM4_[223'HS@^UCD4E>ZV&@[<=:#DU(.%UW>@&,^! MVE;8XPMQ;,%"B:.V<_]8?S[N?QP5E4'C*@8^G6+ 5+\!]A=24OV(N^//SZ1, MY@V(1:7/G!3(G')88X]X3B@'U[_Y-
V3CW61617;ORV1AC\X8WNCRG.]3U'V MFS@'BSL1R)E](EU%)0PS8IA*QK-2MH_T4J2M#DB?SZ(_+C<=_ZNTN4 "G6N(_HSDZO3_[?7S%O/Z6VQG/_"D*41_8@UXOL+'G8[$>
M;6$](6%H!O#6YM@$<-7.$[SYO.HT'F@AOP^M3ZOKM MW;(ZJZ;QH/D(C?,R\5"]U4J5!A&8Q4.4CAL7]Q>-IWD3F\2S-DFTX;9'<:.?'TSWTVRV_\=M)KH/F>]@RORVEU!<-<85G.W-
X4+[% M>&'; Z V1Y>-S_)UUU3-4Y!"$T=4)?DMG_-#YK-I^,0)[_ 1MM)F"NVWT%BP MV=IS-VP\2RW?EL2E%TO.0X,Q,T%JF!)B9L0N*$]>!G%B]]UC_O.3IDF&8TB9 M"]NPNQ2$F\
<:)L="D./14G*,FZ -)T=$B0PITC2F1DR-*Z@Q(NHT1X_26O3(MDI3,DK* I2.FQV5)Y!F2B]L!%J&119(195(IHH P,-8RY1<.X_ FLMF8CVUC] MS5>>[N]Y[HS/-
$H5YHAD91I/CH_;0):^Z,]&C#2!9>;&+TIG83.TZ@\ZER'\ M)@F0OF@N+K-EB*CY.8*8OM+%]>CH"-NFKH]1MS'1$,OLH^,V$:P0#BQ)0UU,
MT[\M/RP>=H_&HDTYFLN&C#B2XEB29;.O95:9<*@ZVUN-40.HBE1!IVR.?MR_)>VD8EDX4AHTF;T&D28F-K;8P M<>\.<>=*HO&,/)5BLQ)/TGR88;YIFBS*G/X](7H'#6'<81A8TS?
4<12 NI>"UD M_.*RMRL6Z(S.UB^;]QCC!+R"^F73!/(<9A#W]7_/C-OXN?#OP 2,TFES M|%_^XB /WT_T#*>9E&0Z2/S|\]X&HG,"-_FARJ9BF%73 ?
8#4M10CEB*F$U"\ANCYW!,K,E#9$SXK6&:)]7J43Z0B?_]-M'XFAZ1_$W.0,AFJ."$K,J8Z,NZ4;S\;M=))F:B5C\L7]EG6CZW*=>]:FXLB,-
$^)T[$VI78;M!L(B\W_MN\GWZD5\4LG2E>D4GJ/F]%(Q^=N3ZB-W%FL(3RQA5T3H3DW@V84BN])!{(\ MC6V/Q OC\]Y'/W5[!.ZNN-\H]"@$/9:2$?3JO\OG=U?G&O?>R0=Z,^,%-
M06 MNAWZWT)*\;NO_OZZ0)\?TK%!H(?6*(H!P] W!Z>&WYEEVC:.F=OO4WV]V5-* MMY=K9SDGQGS76CT+&C=]NW4<$[+X]|/Z*BJ7Y;Q,V
MNB$!&]JKB!\;0O^,,)X,.%3K]PIABB42#724I=CTA;CC\3K?E1+RLG%S1PO M(3F9Y#.B.%&BV<'2W6AS@KUZP;[L MZQ7U_WS3=FELO;)M=VAN&T+|)KCGD*'Q)-LASNN1-
M<)=[$ZV-1;0*]DV!C M2I008*#6H2BVJ+5HF(KWB8K#55GD12HBCHN*56H7@+$Z;;:+H-5YD)MB%% M>W\,)9."S!>;;C=;>A-9XQ*L:6&;HR/G7+VQ6B_GMIA/CGG-0&[,^H"L0!FY
M32;?7#BA&6U]H)"Z7G;?!UX?K'=U?!]H!)}RU0';?@'Q8!$#*QWK0V0SC>@ M']QIN1MHPSQ.Y6[G0Q,VYYA&9XC3ONIB%S]_E%IT#RX:6'KSO*W_9H&W@68ADE&&/?BCK-
=F%8TX MW-(@\,G"]>>__SD\)$XUH*O_$+-?*,]2*=0@. ($/9J$Y\LKNS#_Y(':Z.5;N] MO#4*8=4?T1E;Q^R'JJ[%@"3@6C$1_!@]^*V_ :^A/TWUG.5Z_OT; CH$Y!907@|; M '(&?;?
Q=@8R/!6^P#AL>WE$^XRN 2AB<#L03) W3M4KK<-*3,6!^N^>M=K M;-G9C7^W%W@KFEK^[,#:A:_(/9X8$'K92E!;>/8486U@:5_B1[3'+U7R]Q9 M[<(8W7+K6I6Y6V-N<2U-
15;7TLV1T+-9<%OY^*1,WW]>ULJWI8L3HOQX6Z[4 MT;JYR@E1,9R7:\3QKUJM7&D0I7JW*CG4G",.SC^,4W(MC5WIJO)E:/GBW!/ M0 = BE*/3=NQCY6^YL'+CH Z)C^?
[#QZ6UD9+0.!N.2ZCVZ.V@.9,+K=N5*% M7(@Z;^MI?.,#,&9BUYDPT:6A++>GR.;&XM]4969Y1;@T%YD+XF[_7D5\4N2B M3I[UGHD#[!KVIDC?
&OFYM2[>F@>DJDEKBX^C;^C;^GQ95NE@3AVV3WQBD$87Z%8SFV157CXUTD%,%:/" M'1']3='+P_OOWY=7WU: M7#X#C'*]*1Y?C?"-6%S?F7-
^+Y26XN>EN02%7;-9/8%B4)=]X2HZ,9%MD\A" MD\A<@KJK62+C&9IDXX]&WV[9L+P0C[LPWB&@3#1V*%S*U^^>!M>-]C$4\BL. MSD":;^-[#*>AY;._QN;6242/AXRDB 2R.D$-
T2P;L:)LO'2.-5%CM*-N'2 M-T$)SRS9T"0E<23%QUX3M06ART7&D$,%[LGYQ[%^UU*O>287LSI#"/BW@8B& MU\$LM(;]$D88">1NW'&\BZUV{BG06.SN-|V$"ET^0:/F7(,!3\ITG
;P>DA!V8Y;T30G<0=8>;A ?7S!U? K/.&]P3 M1A7OQ2T=2P;KHKW"D!98s-;!-),3S82+V]1A+$@S@A"[HV(+XG:OR@=-)ZM" M;&B&@L]F*]@YH:LK]]33>$G@9>+S\:0KXF%-
#BG0=6V MV0.$@VZ R7;]H(1+"@E$7-S54 LBCI-H4A 9+,/VDEC"[C]WZ MN
6I>KQ@8+1]."6H%!"82H9Z9IHJJBFOCSO;X&^#HV]FA,_QL_K(;^\MQGM6;R#A'&C=WWXI6*K;KOV9%Q+7?!'HQ,LO\,Z^?:69E:Y2 M(G$77V<(J>-8C QU!A7;P-@*%8>]DJ/((K?
9_HU);]s=.8ZQV-V/,PLPD..7|A9&S' O)WQ M&RL.MLEBJE#&B._%"*+T=ZJ[VB2EQB28E*O%B\)O[]O.B*U5V'-H9_?2RD])A,HY;'Z/=/_2. ^JW:BN9@^N_OXD4V/ZW27-I@&US&O
M6YC%Z*%H/+\N86&$UY>-&@5?5H-<=W)HT41G=51^;H[=;Z;]F M#<4KI[M+,_8K6UA*0$9"4JP._E1D#A0CE!8BB*M@&A*)JGXR^N*(HE/-4.SN\"K9PF3Q!^?
O5KM11E<&_R.UNKY5R2>T1VW[Q_B M6JLXK#Q#F ET00:[2 22E6B2HL1"%U=AVMUAY@U70PFZ#:+W/XG0&95VO3!P M LKYQ7.^6KH^OCQM Z'_NYMS&6#^-7^!#"0ZCP&
<)$4EVZY;VBJC;VMA5I+ MX^LF"8%W"+)LS0IQ_=4\'XW3+/Q:#94)TE9A$=>)D95))KYS5)#=;LM'Y>3F
MR'ACCTKG^G6KHNYD,4P>2U_"SIS_+K8N.#@\>_!Q0W@:S7#@_T%W#SY=F=E0 M;K;@20@<,!E5],'7F!WBO[-U(*X)5)2T=$GTVO:TPH#N7QTVNUV(RQ_["0FQ,95!?VWA^I%]
[U^-MHXC;@%BXI$M=`2S0$DDQD3-E",4A_!H1=S2]"*9N@=W#C}}5L;U-?SN.]"' M&>]\VTKU8]Z%M])"X>VM9?:A%S"\U17#*1E]^6V@}1$AK"[$%6;ZDN(_ICFR
MV#)DF%]5]=W1#"?B2S,%9HC6APH-P/]{G6T:.DZFVYUGARW64WY=W-Z4 M*]A -YHD%PIT(VDJC3W. XA!LBOW;W1+NF]X(.Q:=]_.\>]X@.0B\"H(*!8@ M[$$%/G@^M>"
{4>UR=:^/:W%DWO<4LN0U?)\0W1T>M#WUT^5N]958ZX3BB*4@ M="E[49J1X\#E;?Z\R/;?BU9%Y^ON/(V%O1. I6WOVX:%EGO7=O&5QYNW.)
MDD(4@>+*6UQY2XEQS,DSRPP68G57?^-HB'9+ESXUN]F38@:5O44EQ1B3-G-1+/[,N,.!IB/E"3]W#10;=$U= MO>CU+?,=N%%>7^?T=<&R1$U]Z>B%+!OV[^%&@'7_)H06N
HN!-V.IQ%(K1F/ MN3RX/Z8XYD)8[D)*X8!:28\+#HN2*,V0_;*GY M'6'341 !N/D0^T&@HKU_B)+HX!+?^K^&_C1UB'QO MZ-^_(;!#0&X]Y?6P!2 ?PF?
W78R-@0QOM0\0'OOH/N$N@TL0F@C,'B0#U)T! MA^[V,$3T^?G)FZZMG'Y8#ZG?)MYHCP'/WPT[G5Y7+9SU\]J,.V+ZW1\W#"2Q/CH[>,^V41-->1#%XXO?*LY M^A2=)_7YE6*$K-;

L":U;EO$_$8%1\ULLC7_>= X$M#([,37PWJ:2XR@'R*(6*

F;!<1.%6

H#Q\5%X DC "&.O^-'J52%6 M:&O'H\?+QI%8CF,&_[6ZB'<"(B@E'L^1GVL'ZW.]W$(B#W<=LN_('IW4CN\] MW&-OXQ[NLF*R%'?"ZO(>,F:"P_5SJ>/MFN,.HPLO4K1 5:.H]_LZ6A$ZV/H MTH$A=V0#M3W]E623R Z^[=/[-&2SR[1THH78S&3>SF1("F!2*DS)=?\TQDO9 MG438Z$SPU]K(2[Z19=4H/+8/!9],<'>!X%G0/8X\PGHH+/'-D#Q;)?9UV5[JS-?'_9"WL7N7A+7_%W1[)OFBT:IU8LX?"]F7GU,ANU2"B#?>]7\N&V**C4*U9+WEO,[MN*K85F M7]P=6],Z(=;8S'>2BE&W54O7F#U!>V)+]R11)\)+168)"0YP, /61^#E=7C*MD925?51A>KRB]/#+ 2(`2L!B!UHF[!3 . ON;K4!W&S4+YF!:IL,OYLK_-SK:%5JZ/`Z4T M%%D'OQ-O=$Q&22D=(QDW--F-CYYU]`,G1N>FW.F%IQ{C!MSWM5O)YSF1CE# MEIR,9^(*Y+[,) (PP;QB(O%7BIR&__>+^S7'_8H8Q(MGUF09$>&13W1^7-EV2 M0$RK>BKRBGI])GD$0KI:A<[A7'.COOGIV+G4YZ>OQ M2+DZFY1SV >3A+K9-B]7-A1#(_.KYQIFMBV.6I);B\>1^O9-_L:WAMXA8; M9FO\RN>Z=RKDX M+}5[/S^&@M;/8-_G-FDI"1)/F<,WZ 3\U0W8YLZ,/G+5.I\%\69@ MI,GWVZXM& *>.B57J6Z^TT M% !0T(Z_LVD@YNBTK=M8%5H:O;U5N:(JR*CW=NK\NW]\?U"\:V4]{1"NZ3%+> MC>[6'?\V2?7]LD13%%6Z&MQ?9/7#O4?ABU)49)1])D7Q*TI4 T5QO[W? H;B@!2P')8ILAJ=E^I79P!U5=,4S?H31"/I":.:<(M0LEQB^2%=($H\3]\2TDAL.A^$5YT+R#TX+,:R M<7.*QO#97/:CYH;>^X;0%,-<'5ZW+<4P'_BZQ^)? ON$)A>*5\TA4-0B):T=V/U>2&5M*N;IF@D(^B>.%UN-?[_:1O M1^2Q/SU%S0DU15'4BE+6.6ZHDLUM.C?DH__#U\.]:OOBM38J:2 WE.B"46ZA6MEQIE? [''6.YKW2^:.XA\);12,T^>^"OUZGA8V/H>C(]F4]\.X-C*T6.S5?2 MNT:KI>S.^E)#/LH^;5H7M[7VZ^FEL/64G4Q?YQ,7#_,LQ_-LH9C>.TKS+A]T MBVDV(D7&1T?&ATD-8<;"Rl,L<-\HREB=-/8G5;K_?5^EQ^6@?%<9W2]WO?$ M*/*HNZ_M=^K()XMCX(9"HE#B*GP%7?4)4R!Q_5.!+14*.^\1[3 GL@E..S : MN2BBF*9-+Q5)BBD"35]S>\15\2*2\]B;@1QL=1/V!\]ZY(? <5NS_'"TY +!W9 M.-+1N&>]SV0LG/CB4N_GMIVMY%PL2#V#K]F JY %DE+CXJ%69?3L,8HBIW@9PZ M,]!EID0YP> ?]\-CJ":.5_4RF5[_F[ZXMN)*&,M{GJ[.*!:R0&HU4LS^?]* [QJ371U5MO3;ZX$=O]<<(FB)[_[D-8;=^B@JL95< M @F4GV'-@,I2NQHFHIWV HP@20H^@NVNP\M(=I>N-8F^V;^&6A,?*:I'S^VG MWE&KUHPVFK:V3F(5,$Q:.:^*#H'?2WL]7S-_-4^7CP7"SM2;SN#JQE[+A6I/) MG+3 J,+#/Q4?>Y7CO,],MG=]VSYC*31+T"R@OUD>;_Y7DL,RE^J3*3W'K* M3/Q-5>ZKUBGW)C]9VS_ ,1X%3M!8\OI"%O)5UB@_.W(RW\.DIXS7S=II8E? M[@W+]5[;$AKE]M.3=!P3>4#2R1,!'.OGH'"P3BS)NSX"*

MSKG6N!Z6LH6O6#B@,'Y2R2<:.@KGPW8%\G;2^=GEQG4=8/T]/4UD2;$2S?(MC'?(,K#'3Q/L.GC/8-?2K'3YLK_7OI*>]A?%-$2V4D:KK"B 5OST ;3H/+Y+Q63RZXG)KHQ9\ZV'_KG]?+XVM M$V/>MC^,X(=-G$!!!"Q(,(#/!MJH59:XR5&<<{T'IW'MZWWX><2\"&2&E@C_ M5!52S$K(2$72$O6AK D:SN(B)6F?N !MXWV.(AGC1BR? U\3^2,.RE\;%7W6; M<$>]SV0LG/CB2_SZ_%2_HCX:)5;S==RZ[%G=.I/:XB)12RI0-RKD%THL7Q M_^;2R-YUB]5V1+$*V32*M9GQ1XM25Q1)IZ)0OI;6OGO[O M;_)'BTA%BK()8;7$7?!*J<*6\FD%6!K4^:!;3$,=*3(^.C(^3-SI7!B)/5E\ M8LX-W9*I?H,?NX;0IS&#D'A2;87QI//S<_(OSX\8G'1/>Z]7M.;R5<)(DR"@ M;C!7#A@$B:-",_-NDQ-2&N'1)#P+C1&&=N"[@1?!, ^TKVBRQ%@!P8+_4DQ* M$,\V4%Y' :*"#=%?P0[=92AKLFG^9'KZBPS$3@K!W* 4O"N\"(J%G^^0B]?" M8&#H0^ST JX? V00^WX1#[,R>;2KX++;8JP0X4([P2\OPTL:GHCOMBDT%F>$> M[%/IY(:UIME-0U)O69!;523JTT>A*NN.0@7!6O3O9KPY%HW#_(JPA^#2YVD(Q M)VZAF%/AW\+7:[- =7UW$*4@5Y3^G@_-;XZ3T*&U]D& .R4T05>(;C\4L6\IO M21?B3T/ Q=6%NX($K)8.N7+OZ5+(JUM/P($HUTP"3ASVM,*;EKNPL/)6] M.C_:TPV]-.I>?9E2]=D@(0YW#J<23=@)R6- >+,?/&5H"_:B3K[KBHSI4HVI MPV[E.)HDDT"7#?]7- 9^RQ!;"%U+4^X2>AH8NF2+EOE1'?BS?ZL?=>NS8M-K MB3W.8^Y>],K:-+ ;>LHA)F]^B*Q"9Y;< ;8UZN&66%OIGE48SX^=\V!?'FL M;.2*3-.'E;/\S<#. M:H=/GZ$YT@29S>4BD_DDPC 57\!@1WV]K:@R M#KTXUB1%@@%]WP-S994[155-'B"-$-,F@],__MYPKE7[&O^9!SLHIXCG]R(-] M?':YQ'2,* HS#PX'?TIGE9?C_-G)#>Q_XEL)N@6FXLQB^3*^0#))8EK 1[! M.26410DE%[?BB)^: MH%+F=BN15P#P]]=E")]I8J548#P!T6*X]W4V86ISQ)5BPC%5?,' HCTBVYR* MP%VFY14'XNW3@:!(*-68 < >)GM.)&.5[8V#!4CY7 Zl;2R<)1]{>5@AR97'3 M]7!1W-F1JZ_B&7?1.\BG=8"+6@ZYA29FS1B/L%N*?23'U;. ')VKO"1?'%$U\V M;O[?C\3;NB')AK? @G@].'UV6,755 MD7XR&PS8UE87^X]TTY[O6A>U\X.^5{@(U"X&D4UE!4 0SLL*A!+//O"7TB[2 M;F5UR88HVCV47]N#YE-^>"Y^+-]M;"?MKC -,+&C%QD!BV^K(32X>A5.:(#. M*P>*VQKV7/^*7=X(72UC?(V!ODOI<,_HJ4Q%=N>:-?"OS0%LRB'NB"01AG M 2DZYYQ;<.:UATGK>QY.S9?@#Y@N%N,G;"&&^7N)(V6<)]HEUG^+MM#((M&&]/3X^GZB=F'Z<\(L ^<>,.(1UIV7RNQ&8+L>|.:0OI?/1LX8ELFC\8)X7E MAD(5.5@P^D4LB/YKG\G[S(<+<"_/?7;\("E^4^BW_=:\SUYUFQ?C:-LT[R3 M8_D]M@2/D: ."/+D%6Q%CN5+D;GGS7NT_Z2L$,8*U=BLX)@U)\?EUf,V_UQK M/"U65@BW:9+W.\NSA6R)+7%,RPW;$MKAE[5A=/@8-H59-+RS[,*+J_?5K_AU MCA? #/UW_B4,%&UF6D72[KMYGWQ[`70XK_Y]P"&7O-6>D3H+1;705. @^FIT\VZ-M6DIG ME/AX#O\],Y4VF>YDZ[P"_ET'RD5]%U9;D7__[&\.U=D5?K\G M=H-VF_&S+ MF@A? X(L_F6M!M2%'9F?'X7Y)&<9W%NAAO2>*1!X1.#.BK*H."1!JPG_#++D7W MVY-KD$K!@0E;<7_ZR;PHDM7#@V;_#CGY#.O8T@>A1#6FS8E/A]XN]L'-A=A/ MIC4:P/I50V@KXD_F#-B20O5.1_CQ1?], JJOX9_&E.B2X7__J!#0&[(PM-. M6P8>A6\/",8<(,.1/@,$'>'H$NXLN/BAB6'FD/11-]#Z8$D.73,S3LF;N$5@ MENZWBV13% 88=S9L.2#0IQK&-2U=?,J!8)4- L_9L*]8(KT@=?2XV+;8$P0X4([P2]OPTL:GHCOMBDT%F>$> M[%/IY(:UIME-0U)O69!;523JTT>A*NN.0@7!6O3O9KPY%HW#_(JPA^#2YVD(Q M)VZAF%/AW\+7:[- =7UW$*4@5Y3^G@_-;XZ3T*&U]D& .R4T05>(;C\4L6\IO M21?B3T/ Q=6%NX($K)8.N7+OZ5+(JUM/P($HUTP"3ASVM,*;EKNPL/)6] M.C_:TPV]-.I>?9E2]=D@(0YW#J<23=@)R6- >+,?/&5H"_:B3K[KBHSI4HVI MPV[E.)HDDT"7#?]7- 9^RQ!;"%U+4^X2>AH8NF2+EOE1'?BS?ZL?=>NS8M-K MB3W.8^Y>],K:-+ ;>LHA)F]^B*Q"9Y;< ;8UZN&66%OIGE48SX^=\V!?'FL M;.2*3-.'E;/\S<#. M:H=/GZ$YT@29S>4BD_DDPC 57\!@1WV]K:@R M#KTXUB1%@@%]WP-S994[155-'B"-$-,F@],__MYPKE7[&O^9!SLHIXCG]R(-] M?':YQ'2,* HS#PX'?TIGE9?C_-G)#>Q_XEL)N@6FXLQB^3*^0#))8EK 1[! M.26410DE%[?BB)^: MH%+F=BN15P#P]]=E")]I8J548#P!T6*X]W4V86ISQ)5BPC%5?,' HCTBVYR* MP%VFY14'XNW3@:!(*-68 < >)GM.)&.5[8V#!4CY7 Zl;2R<)1]{>5@AR97'3 M]7!1W-F1JZ_B&7?1.\BG=8"+6@ZYA29FS1B/L%N*?23'U;. ')VKO"1?'%$U\V M;O[?C\3;NB')AK? @G@].'UV6,755 MD7XR&PS8UE87^X]TTY[O6A>U\X.^5{@(U"X&D4UE!4 0SLL*A!+//O"7TB[2 M;F5UR88HVCV47]N#YE-^>"Y^+-]M;"?MKC -,+&C%QD!BV^K(32X>A5.:(#. M*P>*VQKV7/^*7=X(72UC?(V!ODOI<,_HJ4Q%=N>:-?"OS0%LRB'NB"01AG M 2DZYYQ;<.:UATGK>QY.S9?@#Y@N%N,G;"&&^7N)(V6<)]HEUG^+MM#((M&&]/3X^GZB=F'Z<\(L ^<>,.(1UIV7RNQ&8+L>|.:0OI?/1LX8ELFC\8)X7E MAD(5.5@P^D4LB/YKG\G[S(<+<"_/?7;\("E^4^BW_=:\SUYUFQ?C:-LT[R3 M8_D]M@2/D: ."/+D%6Q%CN5+D;GGS7NT_Z2L$,8*U=BLX)@U)\?EUf,V_UQK M/"U65@BW:9+W.\NSA6R)+7%,RPW;$MKAE[5A=/@8-H59-+RSf

*NZS)78(I?_$"(TC?A^%-&>!AE39*3(V#)D MA%;R%,?M4GQZ[`K;2]DC4&#.N*&J)MT(./35(O.3WK3G<_/V2A]RI>X'].B9 ML%?&9V.2I*OQXI MSHQO\,O=_2FPV6*.+97#C/.4 %,"C.<>+A<[Y-E"CF/+%7Xl:##U #*;Z1. M1XJ,%!E;AHQ0#Y /]0"K0T%1L>]H!&/,%N_NSAH MGBGBN?+1/$+OK*3!+#FMTU@9M'&6;(0>G(&?G,&CH[2^ @MI$5K;F/>X;&ZR M4N%@/AN6FTRE<$J9"9S))2 ^/5"HLQT>,+$C),2?'A5W+Y9*0)'"%XL;=)7&& M:,|\-L&2G;YBMFQ?4U/NB9'+_ J'1V.E!W=EQ_NG.\9<(F0/\#?N02HEWF|WE M<6C? O\$.:DD^$FQHE>V7SK-Y%%\=+?;?(C!@B(YQ_H@\N=O??4\""G&0%G>N6JB :Z9 M"LX${=(([O_A" 9W;"%.W4"6K1E$02H,TD")U[2)V\"1+X=(5:/3*85CR9:@5#.0..R>5[H5[O+QE5L4# (7D8,AY8,AM!QC. M_^0N7WJ%FGU1F N&F:5N\0#Q+6Q<##$].6[\4SPC-,Q DV9HCE]C;=^R!XX_ M\VR! R^75ESS@7/CGU9VX.)RCD;DK?5$-8]1\Y$MG4'OR^S0R7#RJVR(BAF] M;?9],XIFP;OF?*/1\8IOME;C",_V=M2YN!A9,S0..&$,L;]P";V:N"1DMD)) M[?$?S^4KX4B*RX!F=SRD-DZO31]Z\/]B]R-?-M;!#+1L9(%(;-A1;57,DMR*E1;=<*;JU3GZ1H<*]B4;FD <95$P>RI.9W;Y M+9W9&'L*=WQ?ZM$[(HSW!]9U0UXG\D?]/=UW8#UAXKHN2,-E1$^2GY><+ M'Y_>'+8.S-?A_O N=^YF-?T/3R#&F4,*;=".+6:A3IXIB^C+\__BG!<.81+ MF=]"L?=2Z,_(W+!+3 M6L99KILY0K@\\|__]-PP=456H1_,N="5?\+;B$H1WN(K/QDR2OQ^9'9VG)R1 MI S=WC=+'X0V4)YNM$P^9J4\,'A=A/ M!AG\!U,UA+8B_F3.@ 415,]TA!+]? \;_UK_L:_FDZAOK?OP#H$) ,LO"TTR;I M^!,_@&#,GU[X^!!VLH(NL92-FV5CL|N#&0R'ULS_ NW_2NUM-X)[AK7 M0 D 2G<\V!{-"$'1P.0"56S!0Z!Y!IA4:L,'@)9;C(2)0?,-AA$4;\(AK2C MZOH3F4+N.LHX1UVPX$M#706CVU#,)WH+R=:< >H66.N[F9N>K#&V&;+H"T@Z MDS%ML8?3R9$<^>O/L.L541G@H';R&^XGZ_ZI++;N*/)S^O:C;JA3\I0Q@[_N_ MDG'_\#K R>_!Y_O'"/BK@2IH4\-= L.#QSA_(S,)E,0&;0CP 0*N9Q+'W"*L9]@=@#OI>H+/ SKMD9S<#&+M/ >?$> M,\Y##)OID\4Z3KH1<8W3YF$L,GD>;<7059]3(D!JLO)N@%3XL/0A 5X, M=*MN&+#&+G,C.ST:?MT6D.+@8^;,SP%JNO@M74B^@\!8;,8Z7/$",Z#4"H"8@&$#'DZBB*U%9'U@R8[*P M3-LV@5O!D34M^)W<'\%@6@/K[!H^V1-5=>Z]%_>LSX2P"?T]B/- 'YL4E>/U M-5F6@&R:R'\!$&5\($+"H-#4-8(=4#D4!9 \# MO[?AR"ZE-1]f1,#P$<0]1 MR4QI, !PX],Z@*-Q_LR$@0,L7!6+>^%@?61P^ ^\VNG "DC/(CA7BL60L F% M&FR6>F(H*)@<3 +X>\]2*3O@X"B&5!$A0,2K]P-%4-W'LHXXL%W+L(,X)<3 :*MP 6ID2&RQM#R24OS/D Q*N M0S6(T4FF!_1(A*,J#Z@$!H%Y07*"5Z\)9,+!64&(9N M=WNNN@/A*HC/MF(I8W6&)I8!#@K3-?07]X?_UH%%55D@DJ&/[@$>%8YNC#(B M%0*[S)5& L*X#2>6!EP-GR9A*K0[7A13!GVEHHX O8"! *(F',ON10[:@2 2 M@[^RIXQ%GSSSFZ &G W/2'VPB1@? M=?*"_H(A&$] |=>*\#N'FOC+H@L_ ^X(?_)G1^[_PSHV.,J_X*R;&? Z=RQ] M1\9H@=HHTR.L^Q#%9|&P+\@.DBV7#<6$$44;&[HCS- E^:X.TXD)7F0*9N.7D7 MGZ8-'U%45;YC/ H6)95Y1T3_N16E_ Oj9.Y(F7,$K LB"Y95(B<&[^'"%UFT7RDS0W1! M+!)I[@E;P/:3C %8Y4G&*S!Z7Z! H((\)[<1TF):H*$!8EWAR8R;MOTN8J.P"45')O0FA[4@&[$/S M0\_1#*!IL,X!=9@G91$1?4'L*1KHG(G-N.=@O2W1#9+]!.)\#C!HX*]C-[!Q MJR0@ZH -4"^3V!4ZN[A$T,WLHW?L!,)1T\'> $;X)U$@RA \#QM\<](4 M@>07?/2'VAA0!YMYD57Z/8>8*5B0D';>,8'LUQ2%3D"B3_D2]C3".D!DO M-PZ]NPJ/YNED&GU?>2 8-&* (WSYFSFL5I=&4ME+5W82V"&I1;_"T2")6*)K(G_M_!]#7QL'$,AIAG?&GDBERDD/DH2)FR.!|65K%"&N M+'8%.G$T#$Q"V*C9G0 -.TZZD+0RT>>BJH-_@.O2STM.*!9#+L4- M0.H5AIO MAP"?5"B"'E6M'@G2TMRJfV3^/"&2VI.FOZBRU"4+>IG5(84(/D"3,JJQ]SV;3Z\2-4/Z:&3JBG3NJ8,HY@ M]MLGJ4*ND"205I[U5GFV+;UTFYN)1.1'.",,7T=)6X?M9Y =3DI"9E6E6@[MF!@E]7E 434A_=[HH.RW!8F(|:W)##$K8'S MN[@,JBASN/+F44E6\]N[TLV#CH=#W3*\"-$DF-Y/L=F M*QSBN<#_[?KK08F?0*L)9F8FB>79?!8T6*[HZ+G82]-@? KB&_2MDH$';.6-C#ORG\0+2@<$]FV72$57BV M6.B#7597/8Z5I4IFGC3FV6P)Q'6B/)<N*L>)/E,(^]OY]M$$2CZ27LX \AEI[5\]1FLUAF40X(U)YN[M(9,QE7=QY9T/9-(DRMP$?")W%;,P&&#ALZ[Y0%U5#EQ5KISU7-5=V%/8R;_:1!!?W/LKE)B<^4R\P{&G;RC=SI.&2"5M. ^CQALJHW! M,Z,*D&0P.2*%%+E+#.934H/D/9]SS:0ES6TC2?8[?P7GVI-A1T D+EYVMR-DV9KQC,.66N[N M_38!$D42;Q#@ * Dj[_?S*S"08J2*(DT 3(GIL.R10)56* #Z+_T^6&NV+=/P W00*>:\N*64U1$8+1IR>3,B-KQ1E3-6]7"5 M?^?^]Z&6TL4>HWK;ZNF8.8890'*8#55@53WD@=;=)MUC/Z.J[OL&VS/YNL4O, M1".^',Y2>9MIW]W;6D)N=H\|H/Y>L(.LS;\}\] <7+*VG*5ZXE+"7>X]*E(6|Q(MZ-E1*01T] NR'(4/X8#W2'_@;O/09!+"BI'2ZE8}$EL*BM0@=;TSH??`MLQ=VYXUP?S"KLP[,`3$FLSD=W]#*ILZ<[=D\W>}G8RA2IX7DY" [LXK[.TF9' M[!E]O=?N-39[$9,Z#VG/'QRI\V TE[T0/1^]8\CS!/95K[_3^QU*A7#,IQ$]-MS1{<-NB=,A33LU"]J:7T &LP(%M14W(GZ8):V_KAN25M9] :7O<0G[$_&E- MH+?U\[YZM? &T5Y_0JQ]GMV52P-F6R&T/$T&3)2,HHS-=I:FM_T*#CTH%)_(L M'BBH<0Y8'NTVD3&?0)E^;"L]2@-%>|>_0Z[0Y@O_44O\W6 M^: K-,]&0?,L437Q,I2=C[-2D\BL8R)[- C';10^C.TP]+V-9;NX.OGR;]?OY MI=.C?K+XR02+,,.U&0=1.$_PV[(1^.AIAG?&GDBERDD/DH2)FR.!|65K%"&N M+'8%.G$T#$Q"V*C9G0 -.TZZD+0RT>>BJH-_@.O2STM.*!9#+L4- M0.H5AIO MAP"?5"B"'E6M'@G2TMRJfV3^/"&2VI.FOZBRU"4+>IG5(84(/D"3,JJQ]SV;3Z\2-4/Z:&3JBG3NJ8,HY@ M]MLGJ4*ND"205I[U5GFV+;UTFYN)1.1'.",,7T=)6X?M9Y =3DI"9E6E6@[MF!@E]7E 434A_=[HH.RW!8F(|:W)##$K8'S MN[@,JBASN/+F44E6\]N[TLV#CH=#W3*\"-$DF-Y/L=F M*QSBN<#_[?KK08F?0*L)9F8FB>79?!8T6*[HZ+G82]-@? KB&_2MDH$';.6-C#ORG\0+2@<$]FV72$57BV M6.B#7597/8Z5I4IFGC3FV6P)Q'6B/)<N*L>)/E,(^]OY]M$$2CZ27LX \AEI[5\]1FLUAF40X(U)YN[M(9,QE7=QY9T/9-(DRMP$?")W%;,P&&#ALZ[Y0%U5#EQ5KISU7-5=V%/8R;_:1!!?W/LKE)B<^4R\P{&G;RC=SI.&2"5M. ^CQALJHW! M,Z,*D&0P.2*%%+E+#.934H/D/9]SS:0ES6TC2?8[?P7GVI-A1T D+EYVMR-DV9KQC,.66N[N M_38!$D42;Q#@ * Dj[_?S*S"08J2*(DT 3(GIL.R10)56* #Z+_T^6&NV+=/P W00*>:\N*64U1$8+1IR>3,B-KQ1E3-6]7"5 M?^?^]Z&6TL4>HWK;ZNF8.8890'*8#55@53WD@=;=)MUC/Z.J[OL&VS/YNL4O, M1".^',Y2>9MIW]W;6D)N=H\|H/Y>L(.LS;\}\] <7+*VG*5ZXE+"7>X]*E(6|Q(MZ-E1*01T] NR'(4/X8#W2'_@;O/09!+"BI'2ZE8}$EL*BM0@=;TSH??`MLQ=VYXUP?S"KLP[,`3$FLSD=W]#*ILZ<[=D\W>}G8RA2IX7DY" [LXK[.TF9' M[!E]O=?N-39[$9,Z#VG/'QRI\V TE[T0/1^]8\CS!/95K[_3^QU*A7#,IQ$]-MS1{<-NB=,A33LU"]J:7T &LP(%M14W(GZ8):V_KAN25M9] :7O<0G[$_&E- MH+?U\[YZM? &T5Y_0JQ]GMV52P-F6R&T/$T&3)2,HHS-=I:FM_T*#CTH%)_(L M'BBH<0Y8'NTVD3&?0)E^;"L]2@-%>|>_0Z[0Y@O_44O\W6 M^: K-,]&0?,L437Q,I2=C[-2D\BL8R)[- C';10^C.TP]+V-9;NX.OGR;]?OY MI=.C?K+XR02+,,.U&0=1.$_PV[(1^.AIAG?&GDBERDD/DH2)FR.!|65K%"&N M+'8%.G$T#$Q"V*C9G0 -.TZZD+0RT>>BJH-_@.O2STM.*!9#+L4- M0.H5AIO MAP"?5"B"'E6M'@G2TMRJfV3^/"&2VI.FOZBRU"4+>IG5(84(/D"3,JJQ]SV;3Z\2-4/Z:&3JBG3NJ8,HY@ M]MLGJ4*ND"205I[U5GFV+;UTFYN)1.1'.",,7T=)6X?M9Y =3DI"9E6E6@[MF!@E]7E 434A_=[HH.RW!8F(|:W)##$K8'S MN[@,JBASN/+F44E6\]N[TLV#CH=#W3*\"-$DF-Y/L=F M*QSBN<#_[?KK08F?0*L)9F8FB>79?!8T6*[HZ+G82]-@? KB&_

M'4U\9U.=24CM9RYXE/H0)FP]F$\S0IX-2@`M.]<&-6/58_&XQK&!S..Q@Y"CYA=T=\?$$=T\7W<5`M_5PI18%&XX29\JH%3V_/*_<\N$`K/L.X[\V!&\1LD+,F9T>('E'D;W7?X8FE%
MB'GXE1W?Y\(BJ>]L&FM:R+5O:0Q7\A97Q<973Z7C2)L/QI^/H3137OBZB+VX`M.U\=DA@:LNQA=[XNP5:4D-?:'(YJA?D3MK_'/D+BK@*I=!D&:F8G,PDC6@[<`MI/L,P?E^M-
)4QDM4F@-T?3L93T`RW*(M@-,\UR>PU%$!O0>+TNS((#?);"`AAXR6I*D`M/\B,1#F1]E?W'E;DWE-)7}]+C/.I\D+"!V8@=Z9W/I%AML,?N!S;LLZUM?_[
MB97;^1#C#V!Z5;B=FO^VQGC`D'8)5;!*K:/[Y,X0%H^:(Y=2\!\NR,C-.3S`M_*XC@`/.(95R5O`21VM$"51R3)*%%#)FGN./>`!?4S97Y2C7)21(51I'/`7`M;>^B3M)Y-Y^/J93)X?
H$/K78Q@1O"9W9WL5R`^GHYBW"<"_!IO=WH5C]!]Q[`M[Z)FN/A3>BB%&M>+`_.=(H3*UIJ(YEZ:<3;,*`T:6_*O!V$?$ER=34RJ1X8<`M]EH[LKP46?
MSC)C9G3,YC14Q0R#.5QQN:9DVOQD%50[DH"/,[3CO3&E'5YT87W# MI!$^!FC#F9*1EIR"0+`^'M<$]GU4TO>&ML$'M.39S0T2[%L66<>6[%U9N6!N
MH3I=KR"FEXCBNNU+OI*1):*[XSZW&NQ:1>BP!=,^<=:&YFF"+H/BIWU"'G,_M4@(2ZG"^>H0':)`-#3ZH'W.Z1HM4F9'2#!=BG85!W-"$0?D>*>)RXK*@:W9`M0`@\;L:(K
GIW3<*'0<#9CY$*WR!7N8R"!(8`_.<0GGM:ZV#!4H`9U)"6^ME`MVFPO./G!PZ$&,EI2R&-K]%CS8"OPH<33_V%K.CG]X4&$?$$F7Z"%8EM[W+6& M2;$/[C0O01&%F`?
3(HRAZH/3M6F[+\M7[-9>L:69NO3[\`'W]R1+@(.29/FA%^^/B,8T`_^.0(`M/E:==,S !V<=/?-`.#O0+?,)00+S^C^SBJ9@G^83%(^H.]G1AA)5IWPS7%L3`M]UTP5[\&?8=1O?
MDT>.U`:UM'=DG?-Z[M-;3&A=0(?%[\KU;I7BH=$^M.BZ`MRX/K,#@BV^T;M;$QSZ4C`_9'1WLZ**B85-+FC'X"N]+)$N)DGR?>N,VD`?-> ML3.08RBEJ%+6)*1%+/ZPGI/G2PRD^-
(>BL>)<=\Q:+#;2IRFO=:;ZL44G_HDPQ;:C`42Y-_= 1$0+X';Y/^(*W2`-W)<"`M%5C`J[*24SJW9G$\TWM\:W.NP.6WW10N7B$W9+GN4]^ZAEG5QO`?:90BQ;& MM?@QI5U9
M!]P]BIV>;(S;WH?233]@W!"//4D<93[JZ`OK()SS7(ILE:-NI`MVT%=`&`A(Wl[$+N:.MM/F1)&BK5AT7)Z+]T=?0Q/AEFA>.`"%C`MJY5U^],'O`MT\`U'6VH?EB.V]2+;
<AUZ]J7N%54#A^Q01_J/C?U$-#TW8ID3P.N<<4`M'AU2>4P$Q?]>O$+4N/,^^:1?KJ6D0^TG[=$-A>N#XE&-MMJX=7*ZA/:(UFN0`M1&$HO/F^Y:\A>|>L-+CVA[+"&Z7*Y3)?
ROE'Q>_5#]N6]0:<&\]\TO5'7$%R#RF==IVTXNKY!9@GX1&`MIM2L_[^24SUW5TJC#K\>>3XDKS:HT|J7%>Q^]_E"L)IEX=[_OINDT=TQ?+`M-0D74,/E139?\DRO+@
M/20P\!ER(T=9THT<<)UT;*HY()+9X\S,=\+YF^V<_R\37;-8%K&(`1K2WM]`M2,->E\.120FEW?3SK/0WO8)KK3YRH2>6$Z,Yl>9: M?
&9<64XOI4N)'CGT=W>E@9S*!HDBG08(P:5^824+@;7$?5BUVK2Y1GE_"<)E`M='F!BE\W;+: MKO=3@XEK=8!UKU/`9XS+GJU7^,,VW#)V0_5QA8<_)SB5ND7A;HXW]RNJ?H2>
MR`UI6)NYYSX?-1$$/>LDJ.X,5".80--B!] #W7CP5)-]=]C6KT$\U7K?`9;'`M]_9C-C,$2)8X6VM[.,LH=+B-QU'M@2!F<_8P]<*1T_(8YN'QKIO;)V?5_Z=
MSP:)BA!JK&\>E*,19D\96ZT'E9Q%!_@('CKB%FN$NIQ[^OX]UR__C):IO1!J`M5GI^"EDL;JB--PN>S?7B;]-1^!.*FI;J'#U:1)V_'+0A0ILXBD#?0%]!]52H;6UG='3RORDKUEF+A$.*.?
PT"DOXVT%E5Q!=B81_O"OR`MC4*4+O*AI)|Z\|"\MDH1="A9N>V<=+[_E9>?\.@SDC9P|2Q$,%& M*X6L-\HH@U@E|C/.-I=D4T1^B3C|D%QK#ZRD@RFZOB20U+!/"PYIB6=IR*=
M0A4>N|HZTP4C*:IY3Y^8U`W3;34QIOF3=:7B1B,*1RZ\9F.%5M,0S/E,!Q6`MVJ.%*(4*5YZ9%2."-:]:MZZ.F*$`^V"&!82,`DMM8IH:,HO,9)*0-#M
MSG?)NC[N8DO2S[E3KMYT^Q*9L&[\WDH'?U$Z5U4LKW'PL]@`?KY/_Z?;+J^,`MAV;0OJZS-*'R<[MWM4M'8.CW!Y-YSO)6MKLA7@\]6?DYG_75=;]['KMB%8C9`MG\S?
K1]!WA*159_)*]L@N-26(#I*^K?;'0$EY0A3+U+!2//R;W-J2;8^54% MM,TTEO:'^L4@S!FSITT[H(+!\DH:!U[>N^4N]JBX_U<42B4F(HN+C6S23M$ M3Z+N[_LS#0X>07R74R#-
LP/SJ9$--.\\!H0/"-H2=!"T^#Z36:S?3K!Z'5U%4`MH_3,+>M%FZQ#N$=|R@CK':'QEKX6RYL;I3<0CB4)E5JY@2ZY&B&KRWG.!?<`M2"U1N5-6DY3KFEXON=MXHZL(:$@9&TT-
,3H("N[@Q,AEIC2/BALJM-$4RV-_:4.$3`4F,T/"WO+U)W2G>\/`MJ5RXIM<"X<4)T7XK"V`M_F6";=]?SR =UEM0HXDU+PR1>]LIK]W53KZUDA;\9.4%^]09B"X">:C3IG%]:
M%HKCFN!4H7U+:#FHS3BLN\S,#;.?RWB{A%'B/GL+2:K$1X$>&M" #0T0] CH> MC[-.,H 1O\O.O-F 3G1!0X2&,]-I'\,5RZUOL)>--->[<++>3V0]OFB&SY+'9
M=R2*A+5)N27V834D1T-UY8-F[^P<06?C?L$?45-N@Y:#'8X%GKD,YQ>SM'7" M=HQXD(YN\]KZ'N1;]:WOQ<6WKLQG+&R=%_ELDW4:1!@0I(6.N#D?^J?'&.2G`MB,0>.GB)"P#'+
]>TI6 2(3(F(7Q;W%|&>(8-(N1?.A-3GT;I`MD*-MHVNG)\R]2$%/5Z_IY_QF8N>^0VF8_MK`M+GS@GRK7O%]H&J`VM+FF4NY%39]C&D7ESJ+CVMH?4]HPQVQ9<#/P-U0=X
MP9&R0@@QN|N0[M*IQI3,8R!IT[,D8VT'IEQ^\Z`Q#_OLGX.Y.K!$^NJP8+,`MD'&#SJN?9@T.U&RNT+AE$.WF%1&C^UE(?N#Y9U4$CZM_ST!^7U*U-&R(NR7&FLN55FC!!?N2;*"Q
M=-%_]2PY+C-D,G-?!,CY6>?TUS<%LZ:BJ>52<""*YF2\BRAB(-7;%" (GH0`M(H6^#99R9WU$2S`OZXQ65R%EKM'6`^%-2PU8&_?R*1USJ;+N(C2-%BAA1#"T`MA?!\Z3Z>]?U39 "I
#9!?<4;3`MM>,=8>5^ZI.HQAL[0=;]'W|@DUZ4U3CEE)?OFP7$U#+<&CGF/M?U6VC?]7W]A`MWF"#YB9[R/&S)(K^T&`M'1'.$^G\] #]E9[@Q1!XHOUOQ:U[$ZPZU^DWF3A#T&`MB'A-
Y^]8*WX88.EB!IKP1XI S4BO.P&H848?&_1D&]UKPP8%07@"P<*<(KWU`M-?88TW1]9WJ2:4W$SFWTRR7U'>@//L=KZ]N87W|KC2P8+#[7T=J1:VA;+PV1`M]
C0[S]X.\KPRE^8M!V1LP_>])O)J`M#1);KRWI-Z.9LW;9Y@;N>;5IEDV^]9)+Y^F?`VK'EJE5VP\F6B8_L$'GHVLQ`MJQH/.OK;! M?.79A1#W9H3Q,2122D2F#[GVSW.P&):.`"%A)
NL;&W18N|G;<.`M_T-ZG=%D%L`)@]5 KYXV8__#EBL*(<[N_IY*[.&_]H; M`"*TQOI3=WW>B9\Y;$8_A0P 7N"B(8OP=(9]A>KOXD#%72O$\2^CP0?6_G9-; M,.88P-4#]DONVWW(P<4
:.[?\OG/?]D@EV\`M'$V(]XW5LRSAM.@9%)@(0QBK9E.6J5RTK,\::M/2_9R.BF&#>"""8H8G55H_6')HM M
P4DD?]$"'"PJ20D1WO#6FMK1X_(W+4IH>XFYV]65>GTF_{^CE.J$]*OYO>!C`MZ.M@FL`MW.PZ .9#G2&%B*S'GICI@E!!VYO[+OVL2X5GSG& Z/;'OZPU5W)"M?KDB%MI5|
M2@VI$7CKWHL21V>*O>2/D:12"U_&K7:/%_711:996'YK]F(:S8HJAN&RXH& M5^%HCM Y@8L'I9!;<((PW^^+^@%#@:$MI9I7'\E_#:02SDN14$.2?CX;'KY`MIMK9-9:VQ
[^U811E/82>=$FV=;UC\BZJ=73<#NH(VVEH210NEMO/"\Z62 P`M5DZZ4=%13R;@XP5!:CG)I^EI%]X1++I#N"1V)6M8Y9OSUJ0:YN%_G0UZ,_KJGHCTO9/EA0Z#GTM+G/C-
^WF&OTR%7D\K/=8B^2?F36A;`M)>+*9[O&4$DI;Z>8&_5ZM(W2[3N8/SN0FYQPBVZX!'FGMBE!,R-*5XNS07U|`M!9=''DB'"MK+4ZUF3!;"R@LO?
V=2[RY^S;OLS3>WRXNM^ZGOR:YN?#Q[OK*/(`M@NF+;!"O'JX@&8;CB"(1/W#>R':*E$VNW&POM\0&SIZQ":^:,@'1E6QU\!1
MN47AURT9M4+RWH]WS8R7'QZ_4R^;*E\F0T:YQ)TO&!_[_7/DH4;[TR^T_[Y MTU&HOOK:]?<>I]SI.6IDS'3FO->-[1U'0HYR`]0%8(>F&3#MWLW'GA6,_NJS^1 &RQ-^NTY
M)FLOY8 FW!]PKI7[Y3)(JAD=E;RU0(FR=)^K>-WJZC&39*A[M;XP2+(C5G'9`MZ3L4,'E^]8]A=SDF" KTADOAUV1!'3+ _^S;EI$?PW;E[MET,U+;H]WS1G;C
M.L.Y#2E#>_V$Z;62(""9![A19MZKHC3535T5ZH,FN[$2*3I#:)YF4%?60]P M-M1(*8<6+:<:$9+(<]Q+]'}0<!*EZ1;??3SU*F-O?O$!,#4YRM*X[%=ZL?=*-
O8C+@<@>G77ZO4>9THT$$G L6L*1*MW]5 MA?"0?K8D#CPG010\T57!H19HL,8PW 1]*}(MN:+CO:4 `TY8Y.5[QN5)#3 MV3[R32>]ZD)?H"TEO%;]@JY;8,O*ZJ?H8&B
3=D/.ZW/(\IE7Z<\RDI#HK/S MO!F(W096$(1V61U"8RQ_$Q1,8(,2Z";47-X>;Y/^B\.ZDVU8IQY#5N.5B)] MU\G.J]&N!-)\'@YC-J"`K3;C]OUC1]B@%ID42" N+M:.MMW#!CT-
HGCY]#V4 M>80*J$#(46N1"*^O9A&*]C^AS9UWIB?@IF3Q-^I%4CE/QQCP$%:UB*R2 M\IY2X>WB, "#-5Q#)A?|:|\-31SP1;Z\5>4T?)#CWF=(VE^NF\WRS"$)N_WJ M? NK-
=YX,)%FKL9G;)!J?VWMSRK:#$(+`X60QG&BQFH018B?O95#9C+;FC?# M_DQ:)*|'/;'+$LHQ Q'K/M|6NLY1*S&Z?V<9+7!\^A|FMA4U3Z'HY"##D) M@^8Z|DUO"$YSA'QK&T
W;C|BG>#0<>;3EK&G<$&4\V^]N5?I>OY6:E 044^* M@$S\-6H'L7K?UA6=NJI#$ C@>EGZ(NZ$0[+$+S"+7X8-.K+'#.4<EVE='=IX6]=-%\V^=71OYL,(S-I5;_AC
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U!DJ5ZE> NN/Y[<\BS6W3;3(%?IXIE,$7K\9[V!,UG!) M_S-U/K4QMZ9>HR:E7KF=DTYH?4=I/G]B5UW'LATXU=VYXV5Z;NDO5 MVZ%>&4(&;]8(6?
P]MG5W>W.+&)FX,K]^=*.80)95SG"!;>VPZ'. \+%$6L MU`X]({BK$OX(#"&)49HL@*HY3]&@!_P?WR\&K] MM+!*WOKR^WP.OV)7=-W+I.]K?=O$,KK]1$_$P60N?*^6^67Y
\;++CWJ!3[JGL M(16Y\0K:K!]]96.PLV2I3(3]MI;4TTK39O*;+(0[%%KIH6:IK;^G 0W8IF*`M_/N'4$#9>A +#Z>XRJD[S,7%<>
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GSVCA\#?YH>6F\8N>^G1?3@>"UWD7HJI9+\$ M/6G@H4M#=64<2]IX/IJM\$.2N-FF=`\37H,*XE!->OW%/"$V9(VZB\A MK7?XIM4R"Y@JG'5"NE77,&+F7$9#6_*>A$ZY$
RP.#7QEG42L.I9XJ//9)*Q MDL"5SVY^TUV&91NS'9L^5]OIDJ>+5-D@KJ.ME2&^8.'1?N8/XY2P8S1=K:2S M7^SU3$;HX,E*/+]>G0+'R#7V3O&UMF*P5TZAC'?E1\/OC5=1P &.0Z
M_(Q_7;1'>.VVY2%BM2I%P#D<717;TWT6L*/EX3%MN,P((='52D8^]4?F$Y88 M$Q*P%60 6X[OEIL9*F>#!*P\FFQ+A!NJ@3;OUO=)O3)Y=**D;0 M%4"S5QL>3@O/8T]HH/@I"#"@
>VE'C>#\$'.*>AG\1Q4H2#EDSG&HN?WFG[0^ @VI[VIJU H$=N?01DSY(4(KS]+?9U!\(/`M.%V> 0.F3(=?*- DCFTO.M(W_VUZSQ!=30_+6OS3H2U@TI D)ZUA,&G3"8
M@)#%9IX@[?I_,P@$Y01)5PUZ- G2OYRQ+-@530LCCR4;,,LR#0$,Z7Q8KX4A MK;N6+W?,]6M$K355IY9:LLX6V4K&]$YI,!T>X)$F3RNIJ(1]V';EG-
<)*3;F'6]>\5.2\VZ>J311JVSK#BX"W7&VM7;N20+5[1 M'-G*ASU'[,[.%@X)XJIKP$1SV,(4UC>$3F-R.*<#,-)750&N$> 7GRE_J# MH(JAC3$>7RU-98F93*P@3[.0*H=B5-1.6XJ7-
"HG+53\.PSC"'8A%#.JZP4V MZ`)4,^Q3T8MBFTAZI_&5*YU%.99B$_MGK>UF2E]-Z_&2)<8,BH_'<%3-4*.M*&|T*RE\PP:YXX281IP5:] R^W&'D-`A"[.#+-.8)9&?_<0%:6Q+*F3(\HD5^
MFQ-)X8AKAV)&P5MDQX9M/`$ M$0 @ $ 8V5I>"TR,#(T ,H,#85,"YX"TR,#(T M,#85,%|C86PN>&UL4$L! A0#% @ ,X,.6;4%E5=82P V\,$ !4 M ( !S3T &-E=`@M,C R-# V,S!?
9&5F+GAM;%!+ 0(4 Q0 (M #,##EE(HM PQIT)O2" 5 " 5B) !C971X+3(P,C0P M-C,P7VQA8BYX;6Q02P$"% ,4 " S@PY9L14[(%M #>$P< %0 M @ %1)P$ 8V5T>"TR,#
(T,#8S,%|P&UL4$L! A0#% @ M,X,.6;=>7BN[!P C2\ H (!!94! &5X,S$M,2YH=&U0 M2P$"% ,4 " S@PY9E)(,1\'`!X, "@ @ 'HG $ M97@S,2TR+FAT;5!+ 0(4 Q0 (#.##EDF2;7O. 0
!D2 * M ^ =^D 0!E>,#,$1'1M4$L! A0#% @ ,X,.62L@KSM@! M(!, H (/!ZD! &5X,S(M,BYH=&U02P$"% ,4 " S M@PY9Y0A)+1T? @!R^" # @ '"K0$ 9FIR,3$P+7$N;'1M M4$L!
A0#% @ ,X,.64/;+\%P.0 ^3H ! (!#LT# G &9O XML 118 form10-q_htm.xml IDEA: XBRL DOCUMENT 0001435064 2023-10-012024-06-30 0001435064 2024-08-09 0001435064
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CETX:CostOfRevenueAndGeneralAndAdministrativeExpenseMember 2024-04-012024-06-30 0001435064 CETX:CostOfRevenueAndGeneralAndAdministrativeExpenseMember 2023-10-012024-06-30 0001435064 CETX:CostOfRevenueAndGeneralAndAdministrativeExpenseMember 2023-04-012023-06-30 0001435064 CETX:CostOfRevenueAndGeneralAndAdministrativeExpenseMember 2022-10-012023-06-30 0001435064 CETX:SecurityMember 2023-09-30 0001435064 CETX:IndustrialServicesMember 2023-09-30 0001435064 CETX:SecurityMember 2024-06-30 0001435064 CETX:IndustrialServicesMember 2024-06-30 0001435064 CETX:SecurityMember 2022-10-012023-09-30 0001435064 2020-11-13 0001435064 2022-01-19 0001435064 2023-07-18 0001435064 2023-10-05 0001435064 2024-01-012024-06-30 0001435064 srt:ChiefFinancialOfficerMemberCETX:GriffinFiltersLLCMemberCETX:AssetPurchaseAgreementMemberCETX:DuconToCemtrixTechnologyMember 2019-08-302019-08-31 0001435064 CETX:GriffinFiltersLLCMemberCETX:AssetPurchaseAgreementMemberCETX:DuconToCemtrixTechnologyMember 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Serif; font-size: 10pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td id="xdx_496_20240630__us-gaap--BusinessAcquisitionAxis__custom--HeiseyMechanicalLtdMember_zLQGDzOQeSId" style="font: 10pt Times New Roman, Times, Serif; text-align: right"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td></tr> <tr style="vertical-align: bottom"> <td style="font: 10pt Times New Roman, Times, Serif"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: center">Preliminary</td><td style="font: 10pt Times New Roman, Times, Serif"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: center">Final</td><td style="font: 10pt Times New Roman, Times, Serif"> </td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left">Consideration Transferred:</td><td style="font: bold 10pt Times New Roman, Times, Serif"> </td> <td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: right"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: White"> <td style="font: 10pt Times New Roman, Times, Serif; padding-left: 10pt; width: 64%; text-align: left">Cash</td><td style="font: 10pt Times New Roman, Times, Serif; width: 2%"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; width: 14%; text-align: right">393,291</td><td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; width: 2%"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt">$</td><td style="font: 10pt Times New Roman, Times, Serif; width: 14%; text-align: right">393,291</td><td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left"> </td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="font: 10pt Times New Roman, Times, Serif; padding-left: 10pt; text-align: left">Seller's note</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">240,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">240,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: White"> <td style="font: 10pt Times New Roman, Times, Serif; padding-left: 10pt; text-align: left">Financed amount</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: right">2,160,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: right">2,160,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left">Total consideration transferred</td><td style="font: bold 10pt Times New Roman, Times, Serif"> </td> <td style="border-bottom: Black 2.5pt double; font: bold 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font: bold 10pt Times New Roman, Times, Serif; text-align: right">2,793,291</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif"> </td> <td style="border-bottom: Black 2.5pt double; font: bold 10pt Times New Roman, Times, Serif; text-align: left"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt">$</td><td style="border-bottom: Black 2.5pt double; font: bold 10pt Times New Roman, Times, Serif; text-align: right"><span id="xdx_90D_eus-gaap--BusinessCombinationConsiderationTransferred1_c20230702__20240630__us-gaap--BusinessAcquisitionAxis__custom--HeiseyMechanicalLtdMember_zGv1VdEyHfm4" title="Total consideration transferred">2,793,291</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: White"> <td style="font: 10pt Times New Roman, Times, Serif"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="font: bold 10pt Times New Roman, Times, Serif">Purchase Price Allocation:</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">300,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">443,069</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td></tr> <tr id="xdx_401_eus-gaap--BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedFinancialAssets_iI_z3wBQAioZUxk" style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="font: 10pt Times New Roman, Times, Serif; padding-left: 10pt; text-align: left">Contract assets</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">667,259</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">667,259</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td></tr> <tr id="xdx_408_eus-gaap--BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedEquipment_iI_zzTaTxX2TjNf" style="font: 10pt Times New Roman,

Times, Serif; vertical-align: bottom; background-color: White"> <td style="font: 10pt Times New Roman, Times, Serif; padding-left: 10pt; text-align: left">Machinery and equipment</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">1,625,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">1,625,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td></tr> <tr id="xdx_400_eus-gaap--BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedFinancialLiabilities_iI_zHFJQhbzAAEk" style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="font: 10pt Times New Roman, Times, Serif; padding-left: 10pt; text-align: left">Contract liabilities</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">(216,469</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">)</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">(216,469</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">)</td></tr> <tr id="xdx_40E_ecustom--BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedAccruedExpenses_iI_zEK48ogq9yVl" style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: White"> <td style="font: 10pt Times New Roman, Times, Serif; padding-left: 10pt; text-align: left">Accrued expenses</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">(57,499</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">)</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">(57,499</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">)</td></tr> <tr id="xdx_404_eus-gaap--Goodwill_iI_zuapiCr0Kwg3" style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="font: 10pt Times New Roman, Times, Serif; padding-left: 10pt; text-align: left">Goodwill</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: right">475,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: right">331,931</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td></tr> <tr id="xdx_408_eus-gaap--BusinessCombinationRecognizedIdentifiableAssetsAcquiredGoodwillAndLiabilitiesAssumedNet_iI_zR5y5RLYNLKh" style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: White"> <td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left">Total consideration transferred</td><td style="font: bold 10pt Times New Roman, Times, Serif"> </td> <td style="border-bottom: Black 2.5pt double; font: bold 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font: bold 10pt Times New Roman, Times, Serif; text-align: right">2,793,291</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif"> </td> <td style="border-bottom: Black 2.5pt double; font: bold 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font: bold 10pt Times New Roman, Times, Serif; text-align: right">2,793,291</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td></tr></table>   The pro forma summary below presents the results of operations as if the Heisey acquisition occurred on October 1, 2022. Proforma adjustments for the three months ended June 30, 2023, includes $63,900 of depreciation expense from acquired fixed assets, $31,500 of interest expense on the debt used in the acquisition, and $20,739 of income tax benefit. Proforma adjustments for the nine months ended June 30, 2023, includes $191,700 of depreciation expense from acquired fixed assets, $97,359 of interest expense on the debt used in the acquisition, and $13,694 of income tax expense. The pro forma summary uses estimates and assumptions based on information available at the time. Management believes the estimates and assumptions to be reasonable; however, actual results may have differed significantly from this pro forma financial information. The pro forma information does not reflect any cost savings, operating synergies or revenue enhancements that might have been achieved from combining the operations. The unaudited pro forma summary is provided for illustrative purposes only and does not purport to represent the Company's actual consolidated results of operations had the acquisition been completed as of the date presented, nor should it be considered indicative of the Company's future consolidated results of operations.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in"></p> <p id="xdx_895_eus-gaap--BusinessAcquisitionProFormaInformationTextBlock_zC8XbcoRzmZd" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">SCHEDULE OF PRO FORMA FINANCIAL INFORMATION </p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="display: none; vertical-align: bottom"> <td> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49F_20230401__20230630_zTFGd0J2cZnk" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2023</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49B_20230101__20230630_zgTkTnCJAfE6" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2023</td><td style="padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom"> <td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="6" style="border-bottom: Black 1.5pt solid; text-align: center">Unaudited</td><td style="padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2" style="text-align: center">for the three months ended</td><td> </td><td> </td> <td colspan="2" style="text-align: center">for the six months ended</td><td> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2023</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2023</td><td style="padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2"> </td><td> </td><td colspan="2"> </td><td> </td></tr> <tr id="xdx_403_eus-gaap--BusinessAcquisitionsProFormaRevenue_z2anRbT3Ttlk" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 60%">Revenues</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="width: 16%; text-align: right">17,294,252</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 16%; text-align: right">49,837,190</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_40A_eus-gaap--BusinessAcquisitionsProFormaNetIncomeLoss_zhbdFUWN6uak" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Net loss</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(1,463,553</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(7,855,584</td><td style="text-align: left">)</td></tr></table>

  On August 30, 2023, the Company acquired a mortgage in the amount of $<span id="xdx_900_eus-gaap--BankingRegulationMortgageBankingNetWorthActual_iI_c20230830__us-gaap--BusinessAcquisitionAxis__custom--HeiseyMechanicalLtdMember__us-gaap--BankingRegulationMortgageBankingStateMandateAxis__custom--FultonBankMember_znJNovBLSszb" title="Mortgage acquired value">1,200,000 from Fulton Bank to finance the purchase of the properties formerly owned by Heisey Mechanical Ltd. The mortgage carries interest at the Secured Overnight Financing Rate (SOFR) plus <span id="xdx_903_eus-gaap--DebtInstrumentInterestRateEffectivePercentage_iI_pid_dp_uPure_c20230830__us-gaap--BusinessAcquisitionAxis__custom--HeiseyMechanicalLtdMember__us-gaap--BankingRegulationMortgageBankingStateMandateAxis__custom--FultonBankMember_zFXLuyNfzmui" title="Mortgage interest rate">2.8% and matures on <span id="xdx_901_eus-gaap--DebtInstrumentMaturityDate_pid_ddp_c20230830__20230830__us-gaap--BusinessAcquisitionAxis__custom--HeiseyMechanicalLtdMember__us-gaap--BankingRegulationMortgageBankingStateMandateAxis__custom--FultonBankMember_za9I13oABeQi" title="Mortgage maturity date">September 30, 2043.   Nasdaq Notices for Listing Deficiencies   On July 29, 2022, the Company received a notification letter from the Listing Qualifications Department of The Nasdaq Stock Market LLC ("Nasdaq") notifying the Company that, because the closing bid price for the Company's Series 1 Preferred Stock listed on Nasdaq was below $1.00 for 30 consecutive trading days, the Company no longer met the minimum bid price requirement for continued listing on The Nasdaq Capital Market under Nasdaq Marketplace Rule 5550(a)(2), requiring a minimum bid price of $1.00 per share (the "Minimum Bid Price Requirement"). On January 26, 2023, the Company received a notification letter from the Listing Qualifications Department of Nasdaq notifying the Company that, it had been granted an additional 180 days or until July 24, 2023, to regain compliance with the Minimum Bid Price Requirement based on the Company meeting the continued listing requirement for market value of publicly held shares and all other applicable requirements for initial listing on the Capital Market with the exception of the bid price requirement, and the Company's written notice of its intention to cure the deficiency during the second compliance period by effecting a reverse stock split, if necessary. On September 8, 2023, the Company received a letter from the Nasdaq Hearings Panel ("Panel") informing the Company that the Panel has granted the Company a temporary exception to regain compliance with The Nasdaq Stock Market LLC's ("Nasdaq" or the "Exchange") Listing Rule 5555(a)(1) (the "Bid Price Rule") by no later than January 19, 2024. The Company has announced a special meeting of Series 1 Preferred Stock shareholders was scheduled for December 26, 2023, to approve the reverse stock split. On December 26, 2023, the meeting was adjourned to December 29, 2023, due to insufficient votes represented by proxy or virtually in person to constitute a quorum for the transaction of business at the Special Meeting. On December 29, 2023, there were still insufficient votes represented by proxy or virtually in person to constitute a quorum thus the resolution did not pass.   On January 5, 2024, and January 12, 2024, the Company bought back an aggregate of <span id="xdx_90A_eus-gaap--StockRepurchasedDuringPeriodShares_c20240105__20240105__us-gaap--StatementClassOfStockAxis__custom--SeriesOnePreferredStockMember_zqqR65HxyTvh" title="Number of shares brought back">71,951 shares for $<span id="xdx_909_eus-gaap--StockRepurchasedDuringPeriodShares_c20240112__20240112__us-gaap--StatementClassOfStockAxis__custom--SeriesOnePreferredStockMember_zJ92yDVuiTdi" title="Number of shares brought back">69,705 under the Share Repurchase Program approved on August 22, 2023, that allows the Company to repurchase shares of the Series 1 Preferred Stock through various means, including through privately negotiated transactions and through an open market program. On April 8, 2024, these shares were cancelled. The Company's Series 1 Preferred Stock was delisted from the NASDAQ Capital Market on January 22, 2024. The Series 1 Preferred Stock is now quoted on the OTC Markets under the symbol "CETXP". Nasdaq filed a Form 25 on March 21, 2024 and the deregistration of the Company's Series 1 Preferred Stock under Section 12(b) of the Exchange Act became effective for 90 days after filing of the Form 25.   On June 14, 2024, the Company received a notification letter from the Listing Qualifications Department of Nasdaq notifying the Company that, because the closing bid price for the Company's common stock listed on Nasdaq was below $1.00 for 30 consecutive trading days, the Company no longer meets the minimum bid price requirement for continued listing on The Nasdaq Capital Market under Nasdaq Marketplace Rule 5550(a)(2), requiring a minimum bid price of $1.00 per share. The notification letter also disclosed that in the event the Company does not regain compliance with the Minimum Bid Price Requirement by December 11, 2024, the Company may be eligible for additional time. To qualify for additional time, the Company would be required to meet the continued listing requirement for market value of publicly held shares and all other initial listing standards for The Nasdaq Capital Market, with the exception of the bid price requirement, and would need to provide written notice of its intention to cure the deficiency during the second compliance period, by effecting a reverse stock split, if necessary.   May 2024 Equity Financing   On May 1, 2024, the Company entered into an underwriting agreement with Aegis Capital Corp., in connection with a firm commitment underwritten public offering (the "Offering"), providing for the issuance of <span id="xdx_901_eus-gaap--SaleOfStockDescriptionOfTransaction_c20240501__20240501__us-gaap--TypeOfArrangementAxis__custom--UnderwritingAgreementMember_z4XUHgO15cV7" title="Underwriting public offering description">(i) 554,705 units (the "Common Units"), each consisting of one share of common stock of the Company ("Common Stock"), a warrant to purchase one share of common stock at an exercise price of $0.85 per share, which warrant will expire on the two-and-a-half year anniversary of the original issuance date (the "Series A Warrants"), and a warrant to purchase one share of common stock at an exercise price of $0.85 per share, which warrant will expire on the five-year anniversary of the original issuance date (the "Series B Warrants"); and (ii) 11,210,000 pre-funded units (the "Pre-funded Units"), each consisting of one pre-funded warrant to purchase one share of common stock (the "Pre-funded Warrants"), a Series A Warrant and a Series B Warrant. The purchase price of each Unit was $0.85, and the purchase price of each Pre-Funded Unit was $0.849. The Pre-Funded Warrants are immediately exercisable and may be exercised at any time until all of the Pre-Funded Warrants are exercised in full.   In addition, the Company granted the Underwriter a 45-day option to purchase additional <span id="xdx_901_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross_c20240501__20240501__us-gaap--SubsidiarySaleOfStockAxis__us-gaap--OverAllotmentOptionMember__us-gaap--TypeOfArrangementAxis__custom--UnderwritingAgreementMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_zuCUt5CRis49" title="Stock option granted">1,764,705 shares of common stock and/or Pre-Funded Warrants, representing up to <span id="xdx_901_ecustom--PercentageForNumberOfCommonStockAndPrefundedWarrantsSoldInOffering_pid_dp_uPure_c20240501__20240501__us-gaap--SubsidiarySaleOfStockAxis__us-gaap--OverAllotmentOptionMember__us-gaap--TypeOfArrangementAxis__custom--UnderwritingAgreementMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_zrJFAGBmO0E2" title="Percentage for number of common stock and pre-funded warrants sold in offering">15% of the number of common stock and Pre-Funded Warrants sold in the Offering, and/or additional <span id="xdx_902_eus-gaap--ClassOfWarrantOrRightNumberOfSecuritiesCalledByWarrantsOrRights_iI_c20240501__us-gaap--SubsidiarySaleOfStockAxis__us-gaap--OverAllotmentOptionMember__us-gaap--TypeOfArrangementAxis__custom--UnderwritingAgreementMember__us-gaap--StatementEquityComponentsAxis__custom--SeriesAWarrantMember_zsLjxhbdSNA9" title="Warrants sold">1,764,705 Series A Warrants representing up to <span id="xdx_900_ecustom--PercentageForWarrantsSoldInOffering_pid_dp_c20240501__20240501__us-gaap--SubsidiarySaleOfStockAxis__us-gaap--OverAllotmentOptionMember__us-gaap--TypeOfArrangementAxis__custom--UnderwritingAgreementMember__us-gaap--StatementEquityComponentsAxis__custom--SeriesAWarrantMember_zsbQTcEt1dc1" title="Percentage for warrants sold in offering">15% of the Series A Warrants sold in the Offering, and/or additional <span id="xdx_90F_eus-gaap--ClassOfWarrantOrRightNumberOfSecuritiesCalledByWarrantsOrRights_iI_c20240501__us-gaap--SubsidiarySaleOfStockAxis__us-gaap--OverAllotmentOptionMember__us-gaap--TypeOfArrangementAxis__custom--UnderwritingAgreementMember__us-gaap--StatementEquityComponentsAxis__custom--SeriesBWarrantMember_zhQnnKKEIsgb" title="Warrants sold">1,764,705 Series B Warrants representing up to <span id="xdx_90F_ecustom--PercentageForWarrantsSoldInOffering_pid_dp_c20240501__20240501__us-gaap--SubsidiarySaleOfStockAxis__us-gaap--OverAllotmentOptionMember__us-gaap--TypeOfArrangementAxis__custom--UnderwritingAgreementMember__us-gaap--StatementEquityComponentsAxis__custom--SeriesBWarrantMember_z5Xbf2Q1zly" title="Percentage for warrants sold in offering">15% of the Series B Warrants sold in the Offering to cover over-allotments, if any. The Offering closed on May 3, 2024. An aggregate of 11,764,705 Units (which includes <span id="xdx_907_eus-gaap--SaleOfStockNumberOfSharesIssuedInTransaction_c20240503__20240503__us-gaap--TypeOfArrangementAxis__custom--UnderwritingAgreementMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_zmwl5uE9WnM3" title="Number of shares sold">554,705 shares of common stock), <span id="xdx_907_eus-gaap--SaleOfStockNumberOfSharesIssuedInTransaction_c20240503__20240503__us-gaap--TypeOfArrangementAxis__custom--UnderwritingAgreementMember__us-gaap--StatementEquityComponentsAxis__custom--PrefundedUnitsMember_z4MYTWa9rskl" title="Number of shares sold">11,210,000 Pre-Funded Units (which includes <span id="xdx_902_eus-gaap--StockIssuedDuringPeriodSharesNewIssues_c20240503__20240503__us-gaap--TypeOfArrangementAxis__custom--UnderwritingAgreementMember__us-gaap--StatementEquityComponentsAxis__custom--PrefundedWarrantMember_z7qDjQpNVGbh" title="SaleOfStockNumberOfSharesIssuedInTransaction">11,210,000 Pre-Funded Warrants), and a Series A Warrant and a Series B Warrant were sold in the Offering. On May 3, 2024, the Underwriter partially exercised its over-allotment option with respect to <span id="xdx_906_ecustom--ClassOfWarrantOrRightExercised_iI_c20240503__us-gaap--SubsidiarySaleOfStockAxis__us-gaap--OverAllotmentOptionMember__us-gaap--TypeOfArrangementAxis__custom--UnderwritingAgreementMember__us-gaap--StatementEquityComponentsAxis__custom--SeriesAWarrantMember_zN4J5OxTcSyd" title="Warrants exercised">1,764,705 Series A Warrants and <span id="xdx_90F_ecustom--ClassOfWarrantOrRightExercised_iI_c20240503__us-gaap--SubsidiarySaleOfStockAxis__us-gaap--OverAllotmentOptionMember__us-gaap--TypeOfArrangementAxis__custom--UnderwritingAgreementMember__us-gaap--StatementEquityComponentsAxis__custom--SeriesBWarrantMember_zJzSuW9ls1e">1,764,705 Series B Warrants. The aggregate gross proceeds to the Company were approximately $10,035,293, before deducting underwriting discounts and other issuance expenses of $<span id="xdx_90D_eus-gaap--PaymentsOfStockIssuanceCosts_c20240503__20240503__us-gaap--TypeOfArrangementAxis__custom--UnderwritingAgreementMember_zABPrUBfekUe" title="Underwriting discounts and other issuance expenses">995,333 recorded under the caption "Other(expense)/income, net" on the Company's Condensed Consolidated Statements of Operations. The underwriting discounts and other issuance expenses were expensed since the Series A, Series B, and Pre-Funded Warrants were each determined to be liabilities and recorded at their fair value.   <span

style="font-family: Times New Roman, Times, Serif; font-size: 10pt"> May 2024 Warrants   The Company evaluated the Series A, Series B, and Prefunded Warrants (collectively, the "Warrants") in accordance with the guidance at ASC 480, Distinguishing Liabilities from Equity and ASC 815-40, Derivatives and Hedging, and determined that the Warrants are precluded from being considered indexed to the entity's own stock, resulting in the Warrants being classified as a liability. The fair value of the Series A Warrants was determined based on the stock price on issuance of $0.277 multiplied by the total number of shares of common stock issuable upon exercise of the Series A alternative cashless exercise. Under the alternative cashless exercise, the Holder is entitled to receive three times the normal number of shares issued in a cashless exercise. The Series A Holder may only execute the alternative cashless exercise after Stockholder Approval (and received June 17, 2024); at the time of issuance, Stockholder Approval was deemed perfunctory and almost certain to occur, and the most likely settlement option would be through the alternative cashless exercise. As such, upon issuance, the total fair value of the Series A Warrants was $11,242,940, which was based on 40,588,230 common shares issuable under the alternative cashless exercise. The measurement of fair value of the Series B Warrants were determined utilizing a Black-Scholes model considering all relevant assumptions current at the date of issuance (i.e., share price of $0.277 , exercise price of $<span id="xdx_907_eus-gaap--WarrantsAndRightsOutstandingMeasurementInput_iI_pid_uPure_c20240503__us-gaap--MeasurementInputTypeAxis__us-gaap--MeasurementInputExercisePriceMember__us-gaap--StatementClassOfStockAxis__custom--SeriesBWarrantsMember_zLlNvUDIrq97" title="Volatility">0.85, term of <span id="xdx_901_eus-gaap--WarrantsAndRightsOutstandingTerm_iI_dc_c20240503__us-gaap--MeasurementInputTypeAxis__us-gaap--MeasurementInputPriceVolatilityMember__us-gaap--StatementClassOfStockAxis__custom--SeriesBWarrantsMember_zQGRLuA2e0Tc" title="Term">five years, volatility of <span id="xdx_903_eus-gaap--WarrantsAndRightsOutstandingMeasurementInput_iI_uPure_c20240503__us-gaap--MeasurementInputTypeAxis__us-gaap--MeasurementInputPriceVolatilityMember__us-gaap--StatementClassOfStockAxis__custom--SeriesBWarrantsMember_zm1Mwjj3Opma" title="Volatility">132%, risk-free rate of <span id="xdx_90C_eus-gaap--WarrantsAndRightsOutstandingMeasurementInput_iI_uPure_c20240503__us-gaap--MeasurementInputTypeAxis__us-gaap--MeasurementInputRiskFreeInterestRateMember__us-gaap--StatementClassOfStockAxis__custom--SeriesBWarrantsMember_zMJtlzTKB6ie" title="Risk-free rate">4.5%, and expected dividend rate of <span id="xdx_906_eus-gaap--WarrantsAndRightsOutstandingMeasurementInput_iI_uPure_c20240503__us-gaap--MeasurementInputTypeAxis__us-gaap--MeasurementInputExpectedDividendRateMember__us-gaap--StatementClassOfStockAxis__custom--SeriesBWarrantsMember_z73CqlEPn9Nc" title="Dividend rate">0%). The grant date fair value of these Series B Warrants was estimated to be $2,942,711 on May 3, 2024, and such warrants were classified as liabilities. Due to the nominal exercise price, the fair value of the Prefunded Warrants was based on the intrinsic value of each Warrant on the grant date. The intrinsic value was calculated based on the May 3, 2024, stock price of $0.277 and the strike price of $0.001, resulting in a total fair value of $3,093,960. The total fair value of the Warrants upon issuance was $17,279,611. Given that the gross proceeds received of $10,024,083 was less than the total fair value of the liability classified Warrants, the Company recorded a loss on excess fair value of $7,255,527 at issuance.   Going Concern Considerations   The accompanying condensed consolidated financial statements of the Company have been prepared assuming the Company will continue as a going concern and in accordance with generally accepted accounting principles in the United States of America. The going concern basis of presentation assumes that the Company will continue in operation one year after the date these financial statements are issued and will be able to realize its assets and discharge its liabilities and commitments in the normal course of business. Pursuant to the requirements of the ASC 205, management must evaluate whether there are conditions or events, considered in the aggregate, which raise substantial doubt about the Company's ability to continue as a going concern for one year from the date these financial statements are issued.   This evaluation does not take into consideration the potential mitigating effect of management's plans that have not been fully implemented or are not within control of the Company as of the date the financial statements are issued. When substantial doubt exists under this methodology, management evaluates whether the mitigating effect of its plans sufficiently alleviates substantial doubt about the Company's ability to continue as a going concern. The mitigating effect of management's plans, however, is only considered if both (1) it is probable that the plans will be effectively implemented within one year after the date that the financial statements are issued, and (2) it is probable that the plans, when implemented, will mitigate the relevant conditions or events that raise substantial doubt about the entity's ability to continue as a going concern within one year after the date that the financial statements are issued.   The Company has incurred substantial losses of $9,196,875 and $13,020,958 for fiscal years 2023 and 2022, respectively, and has losses on continuing operations for the nine months ending June 30, 2024, of $12,043,882 and has current liabilities of $14,004,886 and working capital of $12,400,461 along with negative operating cash flows of $2,076,477 that raise substantial doubt with respect to the Company's ability to continue as a going concern.   The Company's working capital may not be sufficient to cover operating costs which indicates a substantial doubt regarding the Company's ability to continue as a going concern, the Company has historically, from time to time, satisfied and may continue to satisfy certain short-term liabilities through the issuance of common stock, thus reducing our cash requirement to meet our operating needs. The Company has $7,620,225 in cash and cash equivalents and restricted cash as of June 30, 2024. Additionally, the Company has (i) secured a line of credit for its Vicon brand to fund operations, which as of June 30, 2024, has available capacity of $2,269,675, (ii) continually reevaluated its pricing model on our Vicon brand to improve margins on those products, (iii) entered into a Standstill Agreement with Streeterville Capital, LLC ("Streeterville") in which Streeterville agreed not to seek to redeem any portion of its two outstanding notes with the Company for a period of one year expiring on April 30, 2025 in exchange, the Company agreed to pay to Streeterville the greater of $4,000,000 or fifty percent (50%) of the net proceeds the Company receives from the sale of any of its common stock or preferred stock during the Standstill Period. To date, the Company has paid Streeterville $4,588,897 under this agreement.   In the event additional capital is raised through equity offerings and/or debt is satisfied with equity, it may have a dilutive effect on our existing stockholders. While the Company believes these plans if successful, would be sufficient to meet the capital demands of our current operations for at least the next twelve months, there is no guarantee that we will succeed. Overall, there is no guarantee that cash flow from our existing or future operations and any external capital that we may be able to raise will be sufficient to meet our working capital needs. As of June 30, 2024, the Company may not have adequate cash or available liquidity/available capacity on our lines of credit to meet our operational needs.   The condensed consolidated financial statements do not include any adjustments relating to this uncertainty.   2400000393291150000033000<p id="xdx_893_eus-gaap--ScheduleOfBusinessAcquisitionsByAcquisitionTextBlock_zStsr41AZSI2" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in">The consideration transferred allocation of Heisey's tangible and intangible assets and liabilities, are as follows: SCHEDULE OF BUSINESS ACQUISITION OF TANGIBLE AND INTANGIBLE ASSETS AND LIABILITIES   <table cellpadding="0" cellspacing="0" style="font: 11pt Times New Roman, Times, Serif; margin-left: auto; border-collapse: collapse; width: 90%; margin-right: auto"> <tr style="font: 10pt Times New Roman, Times, Serif; display: none; vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left">Consideration Transferred:</td><td style="font: bold 10pt Times New Roman, Times, Serif"> </td> <td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td id="xdx_49E_20230701__us-gaap--BusinessAcquisitionAxis__custom--HeiseyMechanicalLtdMember_zGHD0VSe0Nyl" style="font: bold 10pt Times New Roman, Times, Serif; text-align: right"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td id="xdx_496_20240630__us-gaap--BusinessAcquisitionAxis__custom--HeiseyMechanicalLtdMember_zLQGDzOOeSLd" style="font: 10pt Times New Roman, Times, Serif; text-align: right"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td></tr> <tr style="vertical-align: bottom"> <td style="font: 10pt Times New Roman, Times, Serif"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: center">Preliminary</td><td style="font: 10pt Times New Roman, Times, Serif"> </td><td style="font: 10pt Times New Roman, Times, Serif"><span style="font-family: Times New Roman, Times, Serif; font-

size: 10pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: center">Final</td><td style="font: 10pt Times New Roman, Times, Serif"> </td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left">Consideration Transferred: </td><td style="font: bold 10pt Times New Roman, Times, Serif"> </td> <td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: right"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: White"> <td style="font: 10pt Times New Roman, Times, Serif; padding-left: 10pt; width: 64%; text-align: left">Cash</td><td style="font: 10pt Times New Roman, Times, Serif; width: 2%"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; width: 14%; text-align: right">393,291</td><td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; width: 2%"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt">$</td><td style="font: 10pt Times New Roman, Times, Serif; width: 14%; text-align: right">393,291</td><td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left"> </td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="font: 10pt Times New Roman, Times, Serif; padding-left: 10pt; text-align: left">Seller's note</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">240,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">240,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: White"> <td style="font: 10pt Times New Roman, Times, Serif; padding-left: 10pt; text-align: left">Financed amount</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: right">2,160,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: right">2,160,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left">Total consideration transferred</td><td style="font: bold 10pt Times New Roman, Times, Serif"> </td> <td style="border-bottom: Black 2.5pt double; font: bold 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font: bold 10pt Times New Roman, Times, Serif; text-align: right">2,793,291</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif"> </td> <td style="border-bottom: Black 2.5pt double; font: bold 10pt Times New Roman, Times, Serif; text-align: left"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt">$</td><td style="border-bottom: Black 2.5pt double; font: bold 10pt Times New Roman, Times, Serif; text-align: right"><span id="xdx_90D_eus-gaap--BusinessCombinationConsiderationTransferred1_c20230702__20240630__us-gaap--BusinessAcquisitionAxis__custom--HeiseyMechanicalLtdMember_zGv1VdEyHfm4" title="Total consideration transferred">2,793,291</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: White"> <td style="font: 10pt Times New Roman, Times, Serif"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td></tr> <tr id="xdx_404_eus-gaap--BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedInventory_iI_z2kYjrzdoewa" style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: White"> <td style="font: 10pt Times New Roman, Times, Serif; padding-left: 10pt; text-align: left">Inventory</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">300,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">443,069</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td></tr> <tr id="xdx_401_eus-gaap--BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedFinancialAssets_iI_z3wBQAioZUxk" style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="font: 10pt Times New Roman, Times, Serif; padding-left: 10pt; text-align: left">Contract assets</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">667,259</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">667,259</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td></tr> <tr id="xdx_408_eus-gaap--BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedEquipment_iI_zzTaTxX2TjNf" style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: White"> <td style="font: 10pt Times New Roman, Times, Serif; padding-left: 10pt; text-align: left">Machinery and equipment</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">1,625,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">1,625,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td></tr> <tr id="xdx_400_eus-gaap--

BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedFinancialLiabilities_iI_zHFJQhbzAAEk" style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="font: 10pt Times New Roman, Times, Serif; padding-left: 10pt; text-align: left">Contract liabilities</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">(216,469</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">)</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">(216,469</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">)</td></tr> <tr id="xdx_40E_ecustom--BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedAccruedExpenses_iI_zEK48ogq9yVl" style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: White"> <td style="font: 10pt Times New Roman, Times, Serif; padding-left: 10pt; text-align: left">Accrued expenses</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">(57,499</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">)</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">(57,499</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">)</td></tr> <tr id="xdx_404_eus-gaap--Goodwill_iI_zuapiCr0Kwq3" style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="font: 10pt Times New Roman, Times, Serif; padding-left: 10pt; text-align: left">Goodwill</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: right">475,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: right">331,931</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td></tr> <tr id="xdx_408_eus-gaap--BusinessCombinationRecognizedIdentifiableAssetsAcquiredGoodwillAndLiabilitiesAssumedNet_iI_zR5y5RLYNLKh" style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: White"> <td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left">Total consideration transferred</td><td style="font: bold 10pt Times New Roman, Times, Serif"> </td> <td style="border-bottom: Black 2.5pt double; font: bold 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font: bold 10pt Times New Roman, Times, Serif; text-align: right">2,793,291</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif"> </td> <td style="border-bottom: Black 2.5pt double; font: bold 10pt Times New Roman, Times, Serif; text-align: left"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt">$</td><td style="border-bottom: Black 2.5pt double; font: bold 10pt Times New Roman, Times, Serif; text-align: right">2,793,291</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td></tr></table> 393291393291240000240000216000021600002793291279329130000044306966725966725916250001625000-216469-216469-57499-57499475000331931279329127932916390031500207391917009735913694 SCHEDULE OF PRO FORMA FINANCIAL INFORMATION   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="display: none; vertical-align: bottom"> <td> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49F_20230401__20230630_zTFGd0J2cZnk" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2023</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49B_20230101__20230630_zgTkTnCJAfE6" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2023</td><td style="padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom"> <td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="6" style="border-bottom: Black 1.5pt solid; text-align: center">Unaudited</td><td style="padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2" style="text-align: center">for the three months ended</td><td> </td><td> </td> <td colspan="2" style="text-align: center">for the six months ended</td><td> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2023</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2023</td><td style="padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td> <td colspan="2"> </td><td> </td></tr> <tr id="xdx_403_eus-gaap--BusinessAcquisitionsProFormaRevenue_z2anRbT3Ttlk" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 60%">Revenues</td><td style="width: 2%">$</td><td style="width: 16%; text-align: right">17,294,252</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="width: 16%; text-align: right">49,837,190</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_40A_eus-gaap--BusinessAcquisitionsProFormaNetIncomeLoss_zhbdFUWN6uak" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Net loss</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(1,463,553</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(7,855,584</td><td style="text-align: left">)</td></tr> </table> 17294252498371901463553-785558412000000.0282043-09-301.001.0071951697051.001.00(i) 554,705 units (the "Common Units"), each consisting of one share of common stock of the Company ("Common Stock"), a warrant to purchase one share of common stock at an exercise price of $0.85 per share, which warrant will expire on the two-and-a-half year anniversary of the original issuance date (the "Series A Warrants"), and a warrant to purchase one share of common stock at an exercise price of $0.85 per share, which warrant will expire on the five-year anniversary of the original issuance date (the "Series B Warrants"); and (ii) 11,210,000 pre-funded units (the "Pre-funded Units"), each consisting of one pre-funded warrant to purchase one share of common stock (the "Pre-funded Warrants"), a Series A Warrant and a Series B Warrant. The purchase price of each Unit was $0.85, and the purchase price of each Pre-Funded Unit was $0.849. The Pre-Funded Warrants are immediately exercisable and may be exercised at any time until all of the Pre-Funded Warrants are exercised in full.17647050.1517647050.1517647050.151176470555470511210000112100001764705176470510035293995333O.2771124294040588230O.2770.85P5Y1324.5029427110.2779196875-13020958-120438821400488612400461-20764775 NOTE 2 – INTERIM STATEMENT PRESENTATION   Basis of Presentation and Use of Estimates   The accompanying unaudited condensed consolidated financial information should be read in conjunction with the audited consolidated financial statements and the notes thereto included in the Annual Report on Form 10-K for the year ended September 30, 2023, of Cemtrex, Inc.   The accompanying unaudited condensed consolidated financial statements have been prepared in accordance with accounting principles generally accepted in the Unites States ("U.S. GAAP") for interim financial information and with the instructions to Form 10-Q and Article 10 of Regulation S-X pursuant to the requirements of the U.S. Securities and Exchange Commission ("SEC"). Accordingly, they do not include all of the information and footnotes required by generally accepted accounting principles for complete financial statements. In the opinion of management, all adjustments (consisting of normal recurring adjustments) considered necessary for a fair presentation have been included. The results of operations for the interim periods are not necessarily indicative of the results of operations for the entire year.   The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities as of the date of the condensed consolidated financial statements, the disclosure of contingent assets and liabilities in the condensed consolidated financial statements and the accompanying notes, and the reported amounts of revenues, expenses and cash flows during the periods presented. Actual amounts and results could differ from those estimates. The estimates and assumptions the Company makes are based on historical factors, current

circumstances and the experience and judgment of the Company's management. The Company evaluates its estimates and assumptions on an ongoing basis.   Reclassifications   Certain prior year amounts have been reclassified for consistency with the current year presentation. These reclassifications had no effect on the reported results of operations. An adjustment has been made to the Condensed Consolidated Balance Sheet for September 30, 2023 and the Condensed Consolidated Statements of Cash Flows for the nine months ended June 30, 2023. The reclassification was to the caption "Short-term investments" which has been reclassified to "Prepaid expenses and other current assets" on the Consolidated Balance Sheet and "Gain/(loss) on marketable securities to "Prepaid expenses and other current assets" on the Condensed Consolidated Statements of Cash Flows.   <p id="xdx_846_ecustom--CorrectionOfAnImmaterialErrorInPreviouslyIssuedFinancialStatementsPolicyTextBlock_zTyOWDfQJX1j" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0 0pt 0pt; text-align: justify">Correction of an Immaterial Error in Previously Issued Financial Statements   Subsequent to the issuance of our financial statements for the quarter ended June 30, 2023, an immaterial error was identified and has been corrected in our historical information related to the calculation of earnings per share. The original calculation did not take into account the fair value of the Series 1 Preferred Stock dividends declared during the period.   <p id="xdx_89B_eus-gaap--ScheduleOfErrorCorrectionsAndPriorPeriodAdjustmentsTextBlock_zZjgatlO97yi" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0 0pt 0pt; text-align: justify; text-indent: 0.5in">The effects of the correction to the individual effected line items in our Consolidated Statement of Operations are as follows: SCHEDULE OF ERROR CORRECTIONS AND PRIOR PERIOD ADJUSTMENTS   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom"> <td style="font: 10pt Times New Roman, Times, Serif"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td colspan="10" style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: center">For the three months ended June 30, 2023</td><td style="font: 10pt Times New Roman, Times, Serif"> </td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom"> <td style="font: 10pt Times New Roman, Times, Serif; text-align: right"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: center">As previously reported</td><td style="font: 10pt Times New Roman, Times, Serif"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: center">Corrections</td><td style="font: 10pt Times New Roman, Times, Serif"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: center">As corrected</td><td style="font: 10pt Times New Roman, Times, Serif"> </td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="font: 10pt Times New Roman, Times, Serif">Loss per share - Basic & Diluted</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: White"> <td style="font: 10pt Times New Roman, Times, Serif; padding-left: 10pt; width: 46%; text-align: left">Continuing Operations</td><td style="font: 10pt Times New Roman, Times, Serif; width: 2%"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; width: 14%; text-align: right">(1.29</td><td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left">)</td><td style="font: 10pt Times New Roman, Times, Serif; width: 2%"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt">$</td><td style="font: 10pt Times New Roman, Times, Serif; width: 14%; text-align: right">(1.36</td><td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left">)</td></tr> </table>   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom"> <td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="10" style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: center">For the six months ended June 30, 2023</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom"> <td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: right"> </td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: center">As previously reported</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: center">Corrections</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: center">As corrected</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="font: 10pt Times New Roman, Times, Serif">Loss per share - Basic & Diluted</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: White"> <td style="font: 10pt Times New Roman, Times, Serif; padding-left: 10pt; width: 46%; text-align: left">Continuing Operations</td><td style="font: 10pt Times New Roman, Times, Serif; width: 2%"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; width: 14%; text-align: right"><span id="xdx_902_eus-gaap--IncomeLossFromContinuingOperationsPerBasicShare_c20230101__20230630__srt--RestatementAxis__srt--

ScenarioPreviouslyReportedMember_zZSF3l7ePP49" title="Continuing Operations Loss per share - Basic">(5.83</td><td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left">)</td><td style="font: 10pt Times New Roman, Times, Serif; width: 2%"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; width: 14%; text-align: right">(0.07</td><td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left">)</td><td style="font: 10pt Times New Roman, Times, Serif; width: 2%"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt">$</td><td style="font: 10pt Times New Roman, Times, Serif; width: 14%; text-align: right">(5.90</td><td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left">)</td></tr> </table>   Significant Accounting Policies   Note 2 of the Notes to Consolidated Financial Statements, included in the annual report on Form 10-K for the year ended September 30, 2023, includes a summary of the significant accounting policies used in the preparation of the condensed consolidated financial statements.   Warrants   The Company accounts for warrants as either equity-classified or liability-classified instruments based on an assessment of the warrant's specific terms and applicable authoritative guidance in ASC 480 (Topic 480, Distinguishing Liabilities from Equity) and ASC 815 (Topic 815, Derivatives and Hedging). The assessment considers whether the warrants are freestanding financial instruments pursuant to ASC 480, meet the definition of a liability pursuant to ASC 480, and whether the warrants meet all of the requirements for equity classification under ASC 815, including whether the warrants are indexed to our own common shares and whether the warrant holders could potentially require "net cash settlement" in a circumstance outside of our control, among other conditions for equity classification. This assessment, which requires the use of professional judgment, is conducted at the time of warrant issuance and as of each subsequent quarterly period end date while the warrants are outstanding.   For issued or modified warrants that meet all of the criteria for equity classification, the warrants are required to be recorded as a component of additional paid-in capital at the time of issuance. For issued or modified warrants that do not meet all the criteria for equity classification, the warrants are required to be recorded as a liability at their initial fair value on the date of issuance, and each balance sheet date thereafter. Changes in the estimated fair value of the warrants are recognized as a non-cash gain or loss in the Company's condensed consolidated statements of operations.   Recently Adopted Accounting Pronouncements   In June 2016, the FASB issued Accounting Standards Update No. 2016-13, Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments ("Update 2016-13"). Update 2016-13 replaced the incurred loss model with an expected loss model, which is referred to as the current expected credit loss ("CECL") model. The CECL model is applicable to the measurement of credit losses on financial assets measured at amortized cost, including but not limited to trade receivables. For public business entities, the new standard became effective for annual reporting periods beginning after December 15, 2022, including interim periods within that reporting period. On October 1, 2023, the Company implemented this standard and there has been no material change to the condensed consolidated financial statements.   <p id="xdx_89E_eus-gaap--ScheduleOfNewAccountingPronouncementsAndChangesInAccountingPrinciplesTextBlock_zFLJo9TJDaV6" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in; background-color: white">The following table illustrates the effect of implementation of Update 2016-13 on the current expected credit losses for the following line items on the condensed consolidated balance sheet: SCHEDULE OF EFFECT IMPLEMENTATION ON CONDENSED CONSOLIDATED BALANCE SHEET <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td style="border-bottom: Black 1.5pt solid">Assets:</td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_494_20231001__us-gaap--AdjustmentsForNewAccountingPronouncementsAxis__us-gaap--AccountingStandardsUpdate201613Member__srt--CumulativeEffectPeriodOfAdoptionAxis__srt--CumulativeEffectPeriodOfAdoptionAdjustedBalanceMember_zgpZ0lzhGqp7" style="border-bottom: Black 1.5pt solid; text-align: center">October 1, 2023 As reported under ASC 326</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_497_20230930__us-gaap--AdjustmentsForNewAccountingPronouncementsAxis__us-gaap--AccountingStandardsUpdate201613Member_zseq67QmneJ5" style="border-bottom: Black 1.5pt solid; text-align: center">September 30, 2023 Pre-ASC 326 Adoption</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_493_20240630__us-gaap--AdjustmentsForNewAccountingPronouncementsAxis__us-gaap--AccountingStandardsUpdate201613Member__srt--CumulativeEffectPeriodOfAdoptionAxis__srt--CumulativeEffectPeriodOfAdoptionAdjustmentMember_zS7DriNsTsJk" style="border-bottom: Black 1.5pt solid; text-align: center">Impact of ASC 326 Adoption</td><td style="padding-bottom: 1.5pt"> </td></tr> <tr id="xdx_40A_eus-gaap--AccountsReceivableNet_iI_zdQuMQ1lICP7" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-left: 10pt; width: 46%; text-align: left">Trade receivables, net</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">234,924</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">234,924</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right"></td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_403_eus-gaap--ContractWithCustomerAssetNetCurrent_iI_zygL6Vsb2blh" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; text-align: left">Contract assets, net</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">8,696</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">8,696</td><td style="text-align: left"> </td></tr> <tr id="xdx_40E_eus-gaap--OtherReceivableAfterAllowanceForCreditLossNoncurrent_iI_hus-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_zSc4lSZdRLkf" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-left: 10pt; text-align: left">Royalties receivable, net - related party</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">10,000</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">10,000</td><td style="text-align: left"> </td></tr> <tr id="xdx_40F_eus-gaap--NotesAndLoansReceivableNetNoncurrent_iI_hus-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_zX4Q1Fs1EhRb" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; text-align: left">Note receivable, net - related party</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">44,761</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">44,761</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"><span style="font-family: Times New

Roman, Times, Serif">$</td><td style="text-align: right">-</td><td style="text-align: left"> </td></tr> </table> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center; background-color: white"></p> <p id="xdx_8A7_zfYs0PNtiBNe" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in; background-color: white"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in; background-color: white">The Company estimates credit losses associated with our accounts receivable portfolio segment using an expected credit loss model, which utilizes an aging schedule methodology based on historical information and adjusted for asset-specific considerations, current economic conditions and reasonable and supportable forecasts.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in; background-color: white"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in; background-color: white">The Company will utilize the Probability-of-default method for financing receivables and loans. Expected credit losses are determined by multiplying the probability of default (i.e., the probability the asset will default within the given time frame) by the loss given default (the percentage of the asset not expected to be collected because of default). The Company considers sources of repayment associated with a financial asset when determining its credit losses, including collection against the collateral and certain embedded credit enhancements, such as guarantees or insurance. The allowance for credit losses was immaterial as of June 30, 2024.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in; background-color: white"> </p> <p id="xdx_89F_eus-gaap--PastDueFinancingReceivablesTableTextBlock_zLzxUXW00HL2" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in; background-color: white">The following table illustrates the current expected credit losses activity for the nine months ended June 30, 2024:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center; background-color: white">SCHEDULE OF EXPECTED CREDIT LOSSES ACTIVITY </p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="display: none; vertical-align: bottom"> <td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" id="xdx_496_20231001__us-gaap--FinancingReceivablePortfolioSegmentAxis__custom--AccountsReceivablePortfolioSegmentMember__srt--RestatementAxis__srt--ScenarioPreviouslyReportedMember_zL3UgfzaNDmi" style="border-bottom: Black 1.5pt solid; text-align: center">October 1, 2023</td><td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" id="xdx_498_20240630__us-gaap--FinancingReceivablePortfolioSegmentAxis__custom--AccountsReceivablePortfolioSegmentMember__srt--RestatementAxis__srt--RevisionOfPriorPeriodReclassificationAdjustmentMember_zM0f267vqhw" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2024</td><td style="text-align: center"> </td> <td colspan="2" id="xdx_493_20240630__us-gaap--FinancingReceivablePortfolioSegmentAxis__custom--AccountsReceivablePortfolioSegmentMember_zRauBh1fqTB4" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2024</td><td style="text-align: center"> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" style="text-align: center">As of</td><td style="text-align: center"> </td> <td colspan="2" style="text-align: center">For the nine months ended</td><td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" style="text-align: center">As of</td><td style="text-align: center"> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">October 1, 2023</td><td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2024</td><td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2024</td><td style="text-align: center"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Assets:</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td></tr> <tr id="xdx_40A_eus-gaap--AccountsReceivableNet_iI_zeATutVFiDN" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; width: 46%; text-align: left">Trade receivables, net</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">234,924</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">(11,921</td><td style="width: 1%; text-align: left">)</td><td style="width: 2%"> </td><td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">223,003</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_405_eus-gaap--AccountsReceivableNet_iI_hus-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_z78bTGZ8UT27" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-left: 10pt; text-align: left">Trade receivables, net - related party</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">-</td><td style="text-align: left"> </td></tr> <tr id="xdx_409_eus-gaap--AccountsReceivableNet_iI_hus-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_z4Kv6yyBZuJ1" style="display: none; vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-left: 10pt; text-align: left">Trade receivables, net</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">-</td><td style="text-align: left"> </td></tr> <tr id="xdx_403_eus-gaap--ContractWithCustomerAssetNetCurrent_iI_zukUSt6FTmb1" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; text-align: left">Contract assets, net</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">8,696</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">8,590</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">17,286</td><td style="text-align: left"> </td></tr> <tr id="xdx_403_eus-gaap--OtherReceivableAfterAllowanceForCreditLossNoncurrent_iI_hus-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_zIUwxVchHL79" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-left: 10pt; text-align: left">Royalties receivable, net - related party</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">10,000</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">10,000</td><td style="text-align: left"> </td></tr> <tr id="xdx_402_eus-gaap--NotesAndLoansReceivableNetNoncurrent_iI_hus-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_zV8GlhRdzwKj" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; text-align: left">Note receivable, net - related party</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">44,761</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="text-align: right">1,427,403</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">1,472,164</td><td style="text-align: left"> </td></tr> </table> <p id="xdx_8A9_zZ7ydj7x6XX" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center; background-

color: white">   Recently Issued Accounting Pronouncements Not Yet Effective   On June 30, 2022, the FASB issued ASU 2022-03 Fair Value Measurement (Topic 820): Fair Value Measurement of Equity Securities Subject to Contractual Sale Restrictions (“ASU 2022-03”), which (1) clarifies the guidance in ASC 820 on the fair value measurement of an equity security that is subject to a contractual sale restriction and (2) requires specific disclosures related to such an equity security. Under current guidance, stakeholders have observed diversity in practice related to whether contractual sale restrictions should be considered in the measurement of the fair value of equity securities that are subject to such restrictions. On the basis of interpretations of existing guidance and the current illustrative example in ASC 820-10-55-52 of a restriction on the sale of an equity instrument, some entities use a discount for contractual sale restrictions when measuring fair value, while others view the application of such a discount to be inconsistent with the principles of ASC 820. To reduce the diversity in practice and increase the comparability of reported financial information, ASU 2022-03 clarifies this guidance and amends the illustrative example. ASU No. 2022-03 is effective for fiscal years beginning after December 15, 2023, with early adoption permitted. The Company is currently evaluating the impact of this ASU on the condensed consolidated financial statements.   In November 2023, the FASB issued ASU 2023-07, “Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures” (“ASU 2023-07”), which enhances the disclosures required for operating segments in the Company’s annual and interim consolidated financial statements. ASU 2023-07 is effective for the Company for annual reporting for fiscal 2025 and for interim period reporting beginning in fiscal 2026 on a retrospective basis. Early adoption is permitted. The Company is currently evaluating the impact of our pending adoption of ASU 2023-07 on the condensed consolidated financial statements.   In December 2023, the FASB issued ASU 2023-09, “Income Taxes (Topic 740): Improvements to Income Tax Disclosures,” which requires public entities to disclose consistent categories and greater disaggregation of information in the rate reconciliation and for income taxes paid. It also includes certain other amendments to improve the effectiveness of income tax disclosures. The guidance is effective for financial statements issued for annual periods beginning after December 15, 2024, with early adoption permitted. The Company is required to adopt this standard prospectively in fiscal year 2026 for the annual reporting period ending September 30, 2026. The Company is currently in the process of evaluating the impact of adoption on the condensed consolidated financial statements.   The Company does not believe that any other recently issued but not yet effective accounting pronouncements, if adopted, would have a material effect on the accompanying condensed consolidated financial statements.   Basis of Presentation and Use of Estimates   The accompanying unaudited condensed consolidated financial information should be read in conjunction with the audited consolidated financial statements and the notes thereto included in the Annual Report on Form 10-K for the year ended September 30, 2023, of Cemtrex, Inc.   The accompanying unaudited condensed consolidated financial statements have been prepared in accordance with accounting principles generally accepted in the Unites States (“U.S. GAAP”) for interim financial information and with the instructions to Form 10-Q and Article 10 of Regulation S-X pursuant to the requirements of the U.S. Securities and Exchange Commission (“SEC”). Accordingly, they do not include all of the information and footnotes required by generally accepted accounting principles for complete financial statements. In the opinion of management, all adjustments (consisting of normal recurring adjustments) considered necessary for a fair presentation have been included. The results of operations for the interim periods are not necessarily indicative of the results of operations for the entire year.   The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities as of the date of the condensed consolidated financial statements, the disclosure of contingent assets and liabilities in the condensed consolidated financial statements and the accompanying notes, and the reported amounts of revenues, expenses and cash flows during the periods presented. Actual amounts and results could differ from those estimates. The estimates and assumptions the Company makes are based on historical factors, current circumstances and the experience and judgment of the Company’s management. The Company evaluates its estimates and assumptions on an ongoing basis.   Reclassifications   Certain prior year amounts have been reclassified for consistency with the current year presentation. These reclassifications had no effect on the reported results of operations. An adjustment has been made to the Condensed Consolidated Balance Sheet for September 30, 2023 and the Condensed Consolidated Statements of Cash Flows for the nine months ended June 30, 2023. The reclassification was to the caption “Short-term investments” which has been reclassified to “Prepaid expenses and other current assets” on the Consolidated Balance Sheet and “Gain/(loss) on marketable securities to “Prepaid expenses and other current assets” on the Condensed Consolidated Statements of Cash Flows.   <p id="xdx_846_ecustom--CorrectionOfAnImmaterialErrorInPreviouslyIssuedFinancialStatementsPolicyTextBlock_z1yOWDfOJX1j" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0 0pt 0pt; text-align: justify">Correction of an Immaterial Error in Previously Issued Financial Statements   Subsequent to the issuance of our financial statements for the quarter ended June 30, 2023, an immaterial error was identified and has been corrected in our historical information related to the calculation of earnings per share. The original calculation did not take into account the fair value of the Series 1 Preferred Stock dividends declared during the period.   <p id="xdx_89B_eus-gaap--ScheduleOfErrorCorrectionsAndPriorPeriodAdjustmentsTextBlock_zZjgatlO97yi" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0 0pt 0pt; text-align: justify; text-indent: 0.5in">The effects of the correction to the individual effected line items in our Consolidated Statement of Operations are as follows: SCHEDULE OF ERROR CORRECTIONS AND PRIOR PERIOD ADJUSTMENTS
      <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom"> <td style="font: 10pt Times New Roman, Times, Serif"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td colspan="10" style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: center">For the three months ended June 30, 2023</td><td style="font: 10pt Times New Roman, Times, Serif"> </td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom"> <td style="font: 10pt Times New Roman, Times, Serif; text-align: right"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: center">As previously reported</td><td style="font: 10pt Times New Roman, Times, Serif"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: center">Corrections</td><td style="font: 10pt Times New Roman, Times, Serif"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: center">As corrected</td><td style="font: 10pt Times New Roman, Times, Serif"> </td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="font: 10pt Times New Roman, Times, Serif">Loss per share - Basic & Diluted</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: White"> <td style="font: 10pt Times New Roman, Times, Serif; padding-left: 10pt; width: 46%; text-align: left">Continuing Operations</td><td style="font: 10pt Times New Roman, Times, Serif; width: 2%"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; width: 14%; text-align: right"><span id="xdx_90B_eus-gaap--IncomeLossFromContinuingOperationsPerBasicShare_c20230401__20230630__srt--RestatementAxis__srt--ScenarioPreviouslyReportedMember_z7mS99VfCUai"

title="Continuing Operations Loss per share - Basic">(1.29</td><td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left">)</td><td style="font: 10pt Times New Roman, Times, Serif; width: 2%"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; width: 14%; text-align: right">(0.07</td><td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left">)</td><td style="font: 10pt Times New Roman, Times, Serif; width: 2%"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt">$</td><td style="font: 10pt Times New Roman, Times, Serif; width: 14%; text-align: right">(1.36</td><td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left">)</td></tr> </table>   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; 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padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: center">Corrections</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: center">As corrected</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="font: 10pt Times New Roman, Times, Serif">Loss per share - Basic & Diluted</td><td style="font: 10pt Times New Roman, Times, Serif"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right"> </td><td style="font: 10pt Times New Roman, Times, Serif; 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width: 14%; text-align: right">(5.83</td><td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left">)</td><td style="font: 10pt Times New Roman, Times, Serif; width: 2%"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; width: 14%; text-align: right">(0.07</td><td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left">)</td><td style="font: 10pt Times New Roman, Times, Serif; width: 2%"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; width: 14%; text-align: right">(5.90</td><td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left">)</td></tr> </table> <p id="xdx_8A0_zi5eDnHT0D8" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify; text-indent: 0.5in"> </p> <p id="xdx_89B_eus-gaap--ScheduleOfErrorCorrectionsAndPriorPeriodAdjustmentsTextBlock_zZjgatlO97yi" style="font: 10pt Times New Roman, Times, Serif; 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text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: White"> <td style="font: 10pt Times New Roman, Times, Serif; padding-left: 10pt; width: 46%; text-align: left">Continuing Operations</td><td style="font: 10pt Times New Roman, Times, Serif; 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title="Continuing Operations Loss per share - Basic">(1.29</td><td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left">)</td><td style="font: 10pt Times New Roman, Times, Serif; width: 2%"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; width: 14%; text-align: right">(0.07</td><td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left">)</td><td style="font: 10pt Times New Roman, Times, Serif; width: 2%"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt">$</td><td style="font: 10pt Times New Roman, Times, Serif; width: 14%; text-align: right">(1.36</td><td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left">)</td></tr> </table>   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom"> <td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="10" style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: center">For the six months ended June 30, 2023</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom"> <td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: right"> </td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: center">As previously reported</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: center">Corrections</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: center">As corrected</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="font: 10pt Times New Roman, Times, Serif">Loss per share - Basic & Diluted</td><td style="font: 10pt Times New Roman, Times, Serif"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: White"> <td style="font: 10pt Times New Roman, Times, Serif; padding-left: 10pt; width: 46%; text-align: left">Continuing Operations</td><td style="font: 10pt Times New Roman, Times, Serif; width: 2%"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; width: 14%; text-align: right">(5.83</td><td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left">)</td><td style="font: 10pt Times New Roman, Times, Serif; width: 2%"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt">$</td><td style="font: 10pt Times New Roman, Times, Serif; width: 14%; text-align: right"><span id="xdx_907_eus-gaap--IncomeLossFromContinuingOperationsPerBasicShare_c20230101__20230630__srt--RestatementAxis__srt--RevisionOfPriorPeriodReclassificationAdjustmentMember_z5s4vOI5OX8b" title="Continuing Operations Loss per share - Basic"><span id="xdx_901_eus-gaap--IncomeLossFromContinuingOperationsPerDilutedShare_c20230101__20230630__srt--RestatementAxis__srt--RevisionOfPriorPeriodReclassificationAdjustmentMember_zzZ6UNU52t24" title="Continuing Operations Loss per share - Diluted">(0.07</td><td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left">)</td><td style="font: 10pt Times New Roman, Times, Serif; width: 2%"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; width: 14%; text-align: right">(5.90</td><td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left">)</td></tr> </table> -1.29-1.29-0.07-0.07-1.36-1.36-5.83-5.83-0.07-0.07-5.90-5.90 Significant Accounting Policies   Note 2 of the Notes to Consolidated Financial Statements, included in the annual report on Form 10-K for the year ended September 30, 2023, includes a summary of the significant accounting policies used in the preparation of the condensed consolidated financial statements.   Warrants   The Company accounts for warrants as either equity-classified or liability-classified instruments based on an assessment of the warrant’s specific terms and applicable authoritative guidance in ASC 480 (Topic 480, Distinguishing Liabilities from Equity) and ASC 815 (Topic 815, Derivatives and Hedging). The assessment considers whether the warrants are freestanding financial instruments pursuant to ASC 480, meet the definition of a liability pursuant to ASC 480, and whether the warrants meet all of the requirements for equity classification under ASC 815, including whether the warrants are indexed to our own common shares and whether the warrant holders could potentially require “net cash settlement” in a circumstance outside of our control, among other conditions for equity classification. This assessment, which requires the use of professional judgment, is conducted at the time of warrant issuance and as of each subsequent quarterly period end date while the warrants are outstanding.   For issued or modified warrants that meet all of the criteria for equity classification, the warrants are required to be recorded as a component of additional paid-in capital at the time of issuance. For issued or modified warrants that do not meet all the criteria for equity classification, the warrants are required to be recorded as a liability at their initial fair value on the date of issuance, and each balance sheet date thereafter. Changes in the estimated fair value of the warrants are recognized as a non-cash gain or loss in the Company’s condensed consolidated statements of operations.   Recently Adopted Accounting Pronouncements   In June 2016, the FASB issued Accounting Standards Update No. 2016-13, Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments (“Update 2016-13”). Update 2016-13 replaced the incurred loss model with an expected loss model, which is referred to as the current expected credit loss (“CECL”) model. The CECL model is applicable to the measurement of credit losses on financial assets measured at amortized cost, including but not limited to trade receivables. For public business entities, the new standard became effective for annual reporting periods beginning after December 15, 2022, including interim periods within that reporting period. On October 1, 2023, the Company implemented this standard and there has been no material change to the condensed consolidated financial statements.   <p id="xdx_89F_eus-gaap--ScheduleOfNewAccountingPronouncementsAndChangesInAccountingPrinciplesTextBlock_zFLJo9TjDaV6" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in; background-color: white">The following table illustrates the effect of implementation of Update 2016-13 on the current expected credit losses for the

following line items on the condensed consolidated balance sheet: SCHEDULE OF EFFECT IMPLEMENTATION ON CONDENSED CONSOLIDATED BALANCE SHEET <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td style="border-bottom: Black 1.5pt solid">Assets:</td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_494_20231001__us-gaap--AdjustmentsForNewAccountingPronouncementsAxis__us-gaap--AccountingStandardsUpdate201613Member__srt--CumulativeEffectPeriodOfAdoptionAxis__srt--CumulativeEffectPeriodOfAdoptionAdjustedBalanceMember_zgpZ0lzhGqp7" style="border-bottom: Black 1.5pt solid; text-align: center">October 1, 2023 As reported under ASC 326</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_497_20230930__us-gaap--AdjustmentsForNewAccountingPronouncementsAxis__us-gaap--AccountingStandardsUpdate201613Member_zseq67QmneJ5" style="border-bottom: Black 1.5pt solid; text-align: center">September 30, 2023 Pre-ASC 326 Adoption</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_493_20240630__us-gaap--AdjustmentsForNewAccountingPronouncementsAxis__us-gaap--AccountingStandardsUpdate201613Member__srt--CumulativeEffectPeriodOfAdoptionAxis__srt--CumulativeEffectPeriodOfAdoptionAdjustmentMember_zS7DriNsTsJk" style="border-bottom: Black 1.5pt solid; text-align: center">Impact of ASC 326 Adoption</td><td style="padding-bottom: 1.5pt"> </td></tr> <tr id="xdx_40A_eus-gaap--AccountsReceivableNet_iI_zdQuMQ1HCP7" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-left: 10pt; width: 46%; text-align: left">Trade receivables, net</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">234,924</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">-</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_403_eus-gaap--ContractWithCustomerAssetNetCurrent_iI_zygL6Vsb2blh" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; text-align: left">Contract assets, net</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">8,696</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">8,696</td><td style="text-align: left"> </td></tr> <tr id="xdx_40E_eus-gaap--OtherReceivableAfterAllowanceForCreditLossNoncurrent_iI_hus-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_zSc4lSZdRLkf" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-left: 10pt; text-align: left">Royalties receivable, net - related party</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">10,000</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">10,000</td><td style="text-align: left"> </td></tr> <tr id="xdx_40F_eus-gaap--NotesAndLoansReceivableNetNoncurrent_iI_hus-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_zX4Q1Fs1EhRb" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; text-align: left">Note receivable, net - related party</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">44,761</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="text-align: right">44,761</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">-</td><td style="text-align: left"> </td></tr> </table>   The Company estimates credit losses associated with our accounts receivable portfolio segment using an expected credit loss model, which utilizes an aging schedule methodology based on historical information and adjusted for asset-specific considerations, current economic conditions and reasonable and supportable forecasts.   The Company will utilize the Probability-of-default method for financing receivables and loans. Expected credit losses are determined by multiplying the probability of default (i.e., the probability the asset will default within the given time frame) by the loss given default (the percentage of the asset not expected to be collected because of default). The Company considers sources of repayment associated with a financial asset when determining its credit losses, including collection against the collateral and certain embedded credit enhancements, such as guarantees or insurance. The allowance for credit losses was immaterial as of June 30, 2024.   <p id="xdx_89E_eus-gaap--PastDueFinancingReceivablesTableTextBlock_zLzxUXW00HL2" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in; background-color: white">The following table illustrates the current expected credit losses activity for the nine months ended June 30, 2024: SCHEDULE OF EXPECTED CREDIT LOSSES ACTIVITY   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="display: none; vertical-align: bottom"> <td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" id="xdx_496_20231001__us-gaap--FinancingReceivablePortfolioSegmentAxis__custom--AccountsReceivablePortfolioSegmentMember__srt--RestatementAxis__srt--ScenarioPreviouslyReportedMember_zL3UgfzaNDmi" style="border-bottom: Black 1.5pt solid; text-align: center">October 1, 2023</td><td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" id="xdx_498_20240630__us-gaap--FinancingReceivablePortfolioSegmentAxis__custom--AccountsReceivablePortfolioSegmentMember__srt--RestatementAxis__srt--RevisionOfPriorPeriodReclassificationAdjustmentMember_zM0f267vqhw" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2024</td><td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" id="xdx_493_20240630__us-gaap--FinancingReceivablePortfolioSegmentAxis__custom--AccountsReceivablePortfolioSegmentMember_zRauBh1fqTB4" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2024</td><td style="text-align: center"> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" style="text-align: center">As of</td><td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" style="text-align: center">For the nine months ended</td><td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" style="text-align: center">As of</td><td style="text-align: center"> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">October 1, 2023</td><td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2024</td><td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2024</td><td style="text-align: center"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Assets:</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td> </td> <td style="text-align: left

right">(11,921</td><td style="width: 1%; text-align: left">)</td><td style="width: 2%"> </td><td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">223,003</td><td style="width: 1%; text-align: left"> </td></tr><tr id="xdx_405_eus-gaap--AccountsReceivableNet_iI_hus-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_z78bTGZ8UT27" style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="padding-left: 10pt; text-align: left">Trade receivables, net - related party</td><td> </td><td style="text-align: left">$</td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td><td style="text-align: left">$</td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td><td style="text-align: left">$</td><td style="text-align: right">-</td><td style="text-align: left"> </td></tr><tr id="xdx_409_eus-gaap--AccountsReceivableNet_iI_hus-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_z4Kv6yyBZuJ1" style="display: none; vertical-align: bottom; background-color: rgb(204,238,255)"><td style="padding-left: 10pt; text-align: left">Trade receivables, net</td><td> </td><td style="text-align: left">$</td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td><td style="text-align: left">$</td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td><td style="text-align: left">$</td><td style="text-align: right">-</td><td style="text-align: left"> </td></tr><tr id="xdx_403_eus-gaap--ContractWithCustomerAssetNetCurrent_iI_zukUSt6FTmb1" style="vertical-align: bottom; background-color: White"><td style="padding-left: 10pt; text-align: left">Contract assets, net</td><td> </td><td style="text-align: left">$</td><td style="text-align: right">8,696</td><td style="text-align: left"> </td><td> </td><td style="text-align: left">$</td><td style="text-align: right">8,590</td><td style="text-align: left"> </td><td> </td><td style="text-align: left">$</td><td style="text-align: right">17,286</td><td style="text-align: left"> </td></tr><tr id="xdx_403_eus-gaap--OtherReceivableAfterAllowanceForCreditLossNoncurrent_iI_hus-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_zIUwxVchHL79" style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="padding-left: 10pt; text-align: left">Royalties receivable, net - related party</td><td> </td><td style="text-align: left">$</td><td style="text-align: right">10,000</td><td style="text-align: left"> </td><td> </td><td style="text-align: left">$</td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td><td style="text-align: left">$</td><td style="text-align: right">10,000</td><td style="text-align: left"> </td></tr><tr id="xdx_402_eus-gaap--NotesAndLoansReceivableNetNoncurrent_iI_hus-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_zV8GlhRdzwKj" style="vertical-align: bottom; background-color: White"><td style="padding-left: 10pt; text-align: left">Note receivable, net - related party</td><td> </td><td style="text-align: left">$</td><td style="text-align: right">44,761</td><td style="text-align: left"> </td><td> </td><td style="text-align: left">$</td><td style="text-align: right">1,427,403</td><td style="text-align: left"> </td><td> </td><td style="text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="text-align: right">1,472,164</td><td style="text-align: left"> </td></tr></table>   <p id="xdx_89F_eus-gaap--ScheduleOfNewAccountingPronouncementsAndChangesInAccountingPrinciplesTextBlock_zFLJo9TJDaV6" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in; background-color: white">The following table illustrates the effect of implementation of Update 2016-13 on the current expected credit losses for the following line items on the condensed consolidated balance sheet: SCHEDULE OF EFFECT IMPLEMENTATION ON CONDENSED CONSOLIDATED BALANCE SHEET <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"><tr style="vertical-align: bottom"><td style="border-bottom: Black 1.5pt solid">Assets:</td><td style="padding-bottom: 1.5pt"> </td><td colspan="2" id="xdx_494_20231001__us-gaap--AdjustmentsForNewAccountingPronouncementsAxis__us-gaap--AccountingStandardsUpdate201613Member__srt--CumulativeEffectPeriodOfAdoptionAxis__srt--CumulativeEffectPeriodOfAdoptionAdjustedBalanceMember_zgpZ0lzhGqp7" style="border-bottom: Black 1.5pt solid; text-align: center">October 1, 2023 As reported under ASC 326</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td><td colspan="2" id="xdx_497_20230930__us-gaap--AdjustmentsForNewAccountingPronouncementsAxis__us-gaap--AccountingStandardsUpdate201613Member_zseq67QmneJ5" style="border-bottom: Black 1.5pt solid; text-align: center">September 30, 2023 Pre-ASC 326 Adoption</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td><td colspan="2" id="xdx_493_20240630__us-gaap--AdjustmentsForNewAccountingPronouncementsAxis__us-gaap--AccountingStandardsUpdate201613Member__srt--CumulativeEffectPeriodOfAdoptionAxis__srt--CumulativeEffectPeriodOfAdoptionAdjustmentMember_zS7DriNsTsJk" style="border-bottom: Black 1.5pt solid; text-align: center">Impact of ASC 326 Adoption</td><td style="padding-bottom: 1.5pt"> </td></tr><tr id="xdx_40A_eus-gaap--AccountsReceivableNet_iI_zdQuMQ1HCP7" style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="padding-left: 10pt; width: 46%; text-align: left">Trade receivables, net</td><td style="width: 2%"> </td><td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">234,924</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td><td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">234,924</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td><td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">-</td><td style="width: 1%; text-align: left"> </td></tr><tr id="xdx_403_eus-gaap--ContractWithCustomerAssetNetCurrent_iI_zygL6Vsb2blh" style="vertical-align: bottom; background-color: White"><td style="padding-left: 10pt; text-align: left">Contract assets, net</td><td> </td><td style="text-align: left">$</td><td style="text-align: right">8,696</td><td style="text-align: left"> </td><td> </td><td style="text-align: left">$</td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td><td style="text-align: left">$</td><td style="text-align: right">8,696</td><td style="text-align: left"> </td></tr><tr id="xdx_40E_eus-gaap--OtherReceivableAfterAllowanceForCreditLossNoncurrent_iI_hus-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_zSc4lSZdRLkf" style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="padding-left: 10pt; text-align: left">Royalties receivable, net - related party</td><td> </td><td style="text-align: left">$</td><td style="text-align: right">10,000</td><td style="text-align: left"> </td><td> </td><td style="text-align: left">$</td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td><td style="text-align: left">$</td><td style="text-align: right">10,000</td><td style="text-align: left"> </td></tr><tr id="xdx_40F_eus-gaap--NotesAndLoansReceivableNetNoncurrent_iI_hus-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_zX4Q1Fs1EhRb" style="vertical-align: bottom; background-color: White"><td style="padding-left: 10pt; text-align: left">Note receivable, net - related party</td><td> </td><td style="text-align: left">$</td><td style="text-align: right">44,761</td><td style="text-align: left"> </td><td> </td><td style="text-align: left">$</td><td style="text-align: right">44,761</td><td style="text-align: left"> </td><td> </td><td style="text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="text-align: right">-</td><td style="text-align: left"> </td></tr></table><p style="font: 10pt Times New

Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center; background-color: white"> 2349242349248696869610000100004476144761<p id="xdx_89F_eus-gaap--PastDueFinancingReceivablesTableTextBlock_zLzxUXW00HL2" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in; background-color: white">The following table illustrates the current expected credit losses activity for the nine months ended June 30, 2024: SCHEDULE OF EXPECTED CREDIT LOSSES ACTIVITY <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="display: none; vertical-align: bottom"> <td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" id="xdx_496_20231001__us-gaap--FinancingReceivablePortfolioSegmentAxis__custom--AccountsReceivablePortfolioSegmentMember__srt--RestatementAxis__srt--ScenarioPreviouslyReportedMember_zL3UgfzaNDmi" style="border-bottom: Black 1.5pt solid; text-align: center">October 1, 2023</td><td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" id="xdx_498_20240630__us-gaap--FinancingReceivablePortfolioSegmentAxis__custom--AccountsReceivablePortfolioSegmentMember__srt--RestatementAxis__srt--RevisionOfPriorPeriodReclassificationAdjustmentMember_zM0f267vqhw" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2024</td><td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" id="xdx_493_20240630__us-gaap--FinancingReceivablePortfolioSegmentAxis__custom--AccountsReceivablePortfolioSegmentMember_zRauBh1fqTB4" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2024</td><td style="text-align: center"> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" style="text-align: center">As of</td><td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" style="text-align: center">For the nine months ended</td><td style="text-align: center"> </td> <td colspan="2" style="text-align: center">As of</td><td style="text-align: center"> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">October 1, 2023</td><td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2024</td><td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2024</td><td style="text-align: center"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Assets:</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td> </td></tr> <tr id="xdx_40A_eus-gaap--AccountsReceivableNet_iI_zeATutVFiDN" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; width: 46%; text-align: left">Trade receivables, net</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">234,924</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">(11,921</td><td style="width: 1%; text-align: left">)</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">223,003</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_405_eus-gaap--AccountsReceivableNet_iI_hus-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_z78bTGZ8UT27" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-left: 10pt; text-align: left">Trade receivables, net - related party</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">-</td><td style="text-align: left"> </td></tr> <tr id="xdx_409_eus-gaap--AccountsReceivableNet_iI_hus-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_z4Kv6yyBZuJ1" style="display: none; vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-left: 10pt; text-align: left">Trade receivables, net</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">-</td><td style="text-align: left"> </td></tr> <tr id="xdx_403_eus-gaap--ContractWithCustomerAssetNetCurrent_iI_zukUSt6FFmb1" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; text-align: left">Contract assets, net</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">8,696</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">8,590</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">17,286</td><td style="text-align: left"> </td></tr> <tr id="xdx_403_eus-gaap--OtherReceivableAfterAllowanceForCreditLossNoncurrent_iI_hus-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_zIUwxVchHL79" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-left: 10pt; text-align: left">Royalties receivable, net - related party</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">10,000</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">10,000</td><td style="text-align: left"> </td></tr> <tr id="xdx_402_eus-gaap--NotesAndLoansReceivableNetNoncurrent_iI_hus-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_zV8GlhRdzwKj" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; text-align: left">Note receivable, net - related party</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">44,761</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">1,427,403</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="text-align: right">1,472,164</td><td style="text-align: left"> </td></tr> </table> 234924-1192122300386968590172861000010000447611427403147216 Recently Issued Accounting Pronouncements Not Yet Effective   On June 30, 2022, the FASB issued ASU 2022-03 Fair Value Measurement (Topic 820): Fair Value Measurement of Equity Securities Subject to Contractual Sale Restrictions (“ASU 2022-03”), which (1) clarifies the guidance in ASC 820 on the fair value measurement of an equity security that is subject to a contractual sale restriction and (2) requires specific disclosures related to such an equity security. Under current guidance, stakeholders have observed diversity in practice related to whether contractual sale restrictions should be considered in the measurement of the fair value of equity securities that are subject to such restrictions. On the basis of interpretations of existing guidance and the current illustrative example in ASC 820-10-55-52 of a restriction on the sale of an equity instrument, some entities use a discount for contractual sale restrictions when measuring fair value, while others view the application of such a discount to be inconsistent with the principles of ASC 820. To reduce the diversity in practice and increase the comparability of reported financial information, ASU 2022-03 clarifies this guidance and amends the illustrative example. ASU No. 2022-03 is effective for fiscal years beginning after December 15, 2023, with early adoption permitted. The Company is currently evaluating the impact of this ASU on the condensed consolidated financial statements.   <span style="font-

family: Times New Roman, Times, Serif; font-size: 10pt; background-color: white">In November 2023, the FASB issued ASU 2023-07, “Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures” (“ASU 2023-07”), which enhances the disclosures required for operating segments in the Company’s annual and interim consolidated financial statements. ASU 2023-07 is effective for the Company for annual reporting for fiscal 2025 and for interim period reporting beginning in fiscal 2026 on a retrospective basis. Early adoption is permitted. The Company is currently evaluating the impact of our pending adoption of ASU 2023-07 on the condensed consolidated financial statements.   In December 2023, the FASB issued ASU 2023-09, “Income Taxes (Topic 740): Improvements to Income Tax Disclosures,” which requires public entities to disclose consistent categories and greater disaggregation of information in the rate reconciliation and for income taxes paid. It also includes certain other amendments to improve the effectiveness of income tax disclosures. The guidance is effective for financial statements issued for annual periods beginning after December 15, 2024, with early adoption permitted. The Company is required to adopt this standard prospectively in fiscal year 2026 for the annual reporting period ending September 30, 2026. The Company is currently in the process of evaluating the impact of adoption on the condensed consolidated financial statements.   The Company does not believe that any other recently issued but not yet effective accounting pronouncements, if adopted, would have a material effect on the accompanying condensed consolidated financial statements.   NOTE 3 – DISCONTINUED OPERATIONS   On November 22, 2022, the Company entered into two Asset Purchase Agreements and one Simple Agreement for Future Equity (“SAFE”) with the Company’s CEO, Saagar Govil, to secure the sale of the subsidiaries Cemtrex Advanced Technologies, Inc, which include the brand SmartDesk, and Cemtrex XR, Inc., which include the brands Cemtrex XR, Virtual Driver Interactive, Bravo Strong, and good tech (formerly Cemtrex Labs), to Mr. Govil.   Due to the on-going losses and risk associated with the SmartDesk business the Company has valued the royalty and SAFE agreement associated with the SmartDesk sale at $0 and considers such consideration to be a gain contingency.   Based on sales projections for Cemtrex XR, Inc., the Company does not believe that it will exceed the sales levels required to exceed the $820,000 royalties due and has not accounted for any additional royalties at this time. In accordance with ASC 310 – Receivables, the Company has discounted the royalties due and has recognized $13,282, and $14,724 during the three-month periods ended June 30, 2024, and 2023, respectively, and $39,845, and $33,875, during the nine-month periods ended June 30, 2024, and 2023, respectively, and will amortize the remaining amount over the period the royalties are due.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0"></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p id="xdx_895_ecustom--ScheduleOfDisposalGroupsIncludingDiscontinuedOperationsIncomeTableTextBlock_za0IfBZcS66d" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-indent: 0.5in; text-align: justify">The following table summarizes the loss on the sale recorded during the three months ended December 31, 2022, included in Income/(loss) from discontinued operations, net of tax in the accompanying condensed consolidated statement of operations:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">SUMMARY OF LOSS ON SALE INCLUDED IN INCOME/(LOSS) FROM DISCONTINUED OPERATIONS </p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="display: none; vertical-align: bottom; background-color: rgb(204,238,255)"> <td> </td> <td> </td> <td> </td> <td style="text-align: left"> </td><td id="xdx_493_20221231__us-gaap--DisposalGroupClassificationAxis__us-gaap--DiscontinuedOperationsDisposedOfBySaleMember_zyuCZf38khJ5" style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_404_eus-gaap--DisposalGroupIncludingDiscontinuedOperationConsideration_iI_maCzHBC_maDGIDOzyGt_zVa8d6NtgJUc" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 78%">Purchase Price</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 18%; text-align: right">745,621</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_407_ecustom--DisposalGroupIncludingDiscontinuedOperationCashAndCashEquivalentsTransferred_iNI_di_msCzHBC_msDGIDOzyGt_z8LtHYo98RY2" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Less cash and cash equivalents transferred</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(699,423</td><td style="text-align: left">)</td></tr> <tr id="xdx_40A_ecustom--DisposalGroupIncludingDiscontinuedOperationLiabilitiesAssumed_iNI_di_msCzHBC_msDGIDOzyGt_zteRjrL0zPZf" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 1.5pt">Less liabilities assumed</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: right"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(10,924</td><td style="padding-bottom: 1.5pt; text-align: left">)</td></tr> <tr id="xdx_406_ecustom--DisposalGroupIncludingDiscontinuedOperationConsideration1_iTI_mtDGIDOzyGt_zGIesB0WaC5h" style="vertical-align: bottom; background-color: White"> <td>Net purchase price</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">35,274</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_400_eus-gaap--AssetsOfDisposalGroupIncludingDiscontinuedOperationAbstract_iB_zmVWumL1L1J9" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Assets Sold</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_401_eus-gaap--DisposalGroupIncludingDiscontinuedOperationAccountsNotesAndLoansReceivableNet_i01I_maCz5p7_maAODGIzpVB_z8rszsutJMb5" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-left: 10pt; text-align: left">Accounts receivable, net</td><td> </td> <td style="text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="text-align: right">625,638</td><td style="text-align: left"> </td></tr> <tr id="xdx_408_eus-gaap--DisposalGroupIncludingDiscontinuedOperationInventory1_i01I_maCz5p7_maAODGIzpVB_zXj5PHwwVIi" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; text-align: left">Inventory, net</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">980,730</td><td style="text-align: left"> </td></tr> <tr id="xdx_40A_eus-gaap--DisposalGroupIncludingDiscontinuedOperationPrepaidAndOtherAssets_i01I_maCz5p7_maAODGIzpVB_zR32WP7rB5MI" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-left: 10pt; text-align: left">Prepaid expenses and other assets</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">502,577</td><td style="text-align: left"> </td></tr> <tr id="xdx_407_eus-gaap--DisposalGroupIncludingDiscontinuedOperationPropertyPlantAndEquipment_i01I_maCz5p7_maAODGIzpVB_zyF7rYPf1hd4" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; text-align: left">Property and equipment, net</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">837,808</td><td style="text-align: left"> </td></tr> <tr id="xdx_404_eus-gaap--DisposalGroupIncludingDiscontinuedOperationGoodwill1_i01I_maCz5p7_maAODGIzpVB_zxb15LVYBRt8" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-left: 10pt; padding-bottom: 1.5pt">Goodwill</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">598,392</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_400_eus-gaap--AssetsOfDisposalGroupIncludingDiscontinuedOperation_i01TI_maNASzq33_mtAODGIzpVB_maNAODGzMJg_zytee8Xow246" style="vertical-align: bottom; background-color: White"> <td>Total Assets Sold</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">3,545,145</td><td style="text-align: left"> </td></tr> <tr id="xdx_40D_eus-gaap--LiabilitiesOfDisposalGroupIncludingDiscontinuedOperationAbstract_iB_zg59pIQvs4Ne" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Liabilities Transferred</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_40B_eus-gaap--DisposalGroupIncludingDiscontinuedOperationAccountsPayable_i01I_maCzzX4_maLODGIzGoj_zcpNkrKppC6h" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; text-align: left">Accounts payable</td><td><span style="font-family: Times

New Roman, Times, Serif"> </td> <td style="text-align: left"> </td><td style="text-align: right">370,774</td><td style="text-align: left"> </td></tr> <tr id="xdx_40F_eus-gaap--LiabilitiesOfDisposalGroupIncludingDiscontinuedOperationCurrent_i01I_maCzzX4_maLODGlzGoj_zNjwG4OoJ9y9" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-left: 10pt; text-align: left">Short-term liabilities</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">364,775</td><td style="text-align: left"> </td></tr> <tr id="xdx_406_eus-gaap--LiabilitiesOfDisposalGroupIncludingDiscontinuedOperationNoncurrent_i01I_maCzzX4_maLODGlzGoj_zvabEE5ZxBP7" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; text-align: left; padding-bottom: 1.5pt">Long-term liabilities</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">318,981</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_407_eus-gaap--LiabilitiesOfDisposalGroupIncludingDiscontinuedOperation_i01TI_msNASzq33_mtLODGlzGoj_msNAODGzMJg_zrDhBEeTQ64" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 1.5pt">Total Liabilities Transferred</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">1,054,530</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_403_ecustom--NetAssetsOfDisposalGroupIncludingDiscontinuedOperations_iTI_mtNAODGzMJg_zysmFdP546n5" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Net assets sold</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">2,490,615</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 2.5pt">Pretax loss on sale of Cemtrex Advanced Technologies, Inc. and Cemtrex XR, Inc.</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_982_eus-gaap--DiscontinuedOperationGainLossFromDisposalOfDiscontinuedOperationBeforeIncomeTax_c20221001__20221231__us-gaap--DisposalGroupClassificationAxis__us-gaap--DiscontinuedOperationsDisposedOfBySaleMember_zxCEw4I6MlC4" style="border-bottom: Black 2.5pt double; text-align: right" title="Pretax loss on sale of Cemtrex Advanced Technologies, Inc. and Cemtrex XR, Inc.Companies">(2,455,341</td><td style="padding-bottom: 2.5pt; text-align: left">)</td></tr> </table>   As of June 30, 2024, and September 30, 2023, there were no assets or liabilities included within discontinued operations on the Company's Condensed Consolidated Balance Sheets.   During the first quarter of fiscal 2023, Vicon completed the closure of its discontinued operating entity Vicon Systems, Ltd. located in Israel. The Company received funds related to benefit obligations of $96,095, which at the time of operational closure were not guaranteed to be retrievable. The Company paid $7,010 in consulting fees for assistance in retrieving these funds. The net amount of $89,085 is recognized on the Company's Condensed Consolidated Statement of Operations as part of the Loss on Discontinued Operations.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0"></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in">Income/(loss)from discontinued operations, net of tax and the loss on sale of discontinued operations, net of tax, of Cemtrex Advanced Technologies, Inc. and Cemtrex XR, Inc., sold during the first quarter of fiscal year 2023, which are presented in total as discontinued operations, net of tax in the Company's Condensed Consolidated Statements of Operations for the three and nine month periods ended June 30, 2024 and 2023, are as follows:</p> <p id="xdx_894_eus-gaap--ScheduleOfDisposalGroupsIncludingDiscontinuedOperationsIncomeStatementBalanceSheetAndAdditionalDisclosuresTextBlock_zLKhDyQriY8a" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0">SCHEDULE OF FINANCIAL STATEMENTS INCLUDED WITHIN DISCONTINUED OPERATIONS </p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="display: none; vertical-align: bottom"> <td> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_491_20240401__20240630_zyU4HZoe10U6" style="border-bottom: Black 1.5pt solid; text-align: center">2024</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_495_20230401__20230630_zKVDLrMHgtDa" style="border-bottom: Black 1.5pt solid; text-align: center">2023</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_495_20231001__20240630_zsEbGSy6Se3l" style="border-bottom: Black 1.5pt solid; text-align: center">2024</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_494_20221001__20230630_zPjmD05sO65f" style="border-bottom: Black 1.5pt solid; text-align: center">2023</td><td style="padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="6" style="border-bottom: Black 1.5pt solid; text-align: center">Three months ended June 30,</td><td style="text-align: center; padding-bottom: 1.5pt"> </td> <td colspan="6" style="border-bottom: Black 1.5pt solid; text-align: center">Nine months ended June 30,</td><td style="padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">2024</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">2023</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">2024</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">2023</td><td style="padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom"> <td> </td> <td colspan="2"> </td><td> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td></tr> <tr id="xdx_401_eus-gaap--DisposalGroupIncludingDiscontinuedOperationRevenue_z0YqWkXkSKTh" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 40%; text-align: left">Total net sales</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 11%; text-align: right">-</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 11%; text-align: right">-</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="width: 11%; text-align: right">-</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 11%; text-align: right">649,061</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_400_eus-gaap--DisposalGroupIncludingDiscontinuedOperationCostsOfGoodsSold_z1ENbgxfoU1f" style="vertical-align: bottom; background-color: White"> <td>Cost of sales</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"><span style="font-family: Times New Roman, Times,

Serif">228,086</td><td style="text-align: left"> </td></tr> <tr id="xdx_40E_eus-gaap--DisposalGroupIncludingDiscontinuedOperationGeneralAndAdministrativeExpense_zWgXPksSUfOk" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Operating, selling, general and administrative expenses</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">643</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1,443</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">681</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1,297,507</td><td style="text-align: left"> </td></tr> <tr id="xdx_408_ecustom--DisposalGroupIncludingDiscontinuedOperationOtherIncomeExpense_z6eohPJOSPBc" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Other (income)/expenses</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">3,195</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_40A_ecustom--IncomeLossFromDiscontinuedOperations_zWzSubmzPGg2" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Income (loss) from discontinued operations</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(643</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(1,443</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(681</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(879,727</td><td style="text-align: left">)</td></tr> <tr id="xdx_404_eus-gaap--DisposalGroupIncludingDiscontinuedOperationDepreciationAndAmortization_z9RBZ7DhOKgk" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Amortization of discounted royalties</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">13,282</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">14,724</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">39,845</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">33,875</td><td style="text-align: left"> </td></tr> <tr id="xdx_40F_eus-gaap--DisposalGroupNotDiscontinuedOperationGainLossOnDisposal_zlzXNN2P9v74" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Loss on sale of discontinued operations</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(2,455,341</td><td style="text-align: left">)</td></tr> <tr id="xdx_405_eus-gaap--DiscontinuedOperationAmountOfAdjustmentToPriorPeriodGainLossOnDisposalNetOfTax_ztwwHuK4m4I6" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Adjustment of benefit obligation</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">89,085</td><td style="text-align: left"> </td></tr> <tr id="xdx_40E_eus-gaap--DiscontinuedOperationTaxExpenseBenefitFromProvisionForGainLossOnDisposal_zCMw3pKOPA5h" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 1.5pt">Income tax provision</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">2,655</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">8,225</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_40A_eus-gaap--DiscontinuedOperationProvisionForLossGainOnDisposalNetOfTax_zsZr2ockcgMj" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 2.5pt">Discontinued operations, net of tax</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">9,984</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">13,281</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">30,939</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">(3,212,108</td><td style="padding-bottom: 2.5pt; text-align: left">)</td></tr> </table>   0820000132821472439845338 75<p id="xdx_895_ecustom--ScheduleOfDisposalGroupsIncludingDiscontinuedOperationsIncomeTableTextBlock_za0IfBZe566d" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-indent: 0.5in; text-align: justify">The following table summarizes the loss on the sale recorded during the three months ended December 31, 2022, included in Income/(loss) from discontinued operations, net of tax in the accompanying condensed consolidated statement of operations: SUMMARY OF LOSS ON SALE INCLUDED IN INCOME/(LOSS) FROM DISCONTINUED OPERATIONS   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="display: none; vertical-align: bottom; background-color: rgb(204,238,255)"> <td> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_493_20221231__us-gaap--DisposalGroupClassificationAxis__us-gaap--DiscontinuedOperationsDisposedOfBySaleMember_zyuCZf38khJ5" style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_404_eus-gaap--DisposalGroupIncludingDiscontinuedOperationConsideration_iI_maCzHBC_maDGIDOzyGt_zVa8d6NtgJUc" style="vertical-align:

bottom; background-color: rgb(204,238,255)"> <td style="width: 78%">Purchase Price</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 18%; text-align: right">745,621</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_407_ecustom--DisposalGroupIncludingDiscontinuedOperationCashAndCashEquivalentsTransferred_iNI_di_msCzHBC_msDGIDOzyGt_z8LtHYo98RY2" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Less cash and cash equivalents transferred</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(699,423</td><td style="text-align: left">)</td></tr> <tr id="xdx_40A_ecustom--DisposalGroupIncludingDiscontinuedOperationLiabilitiesAssumed_iNI_di_msCzHBC_msDGIDOzyGt_zteRjrL0zPZf" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 1.5pt">Less liabilities assumed</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(10,924</td><td style="padding-bottom: 1.5pt; text-align: left">)</td></tr> <tr id="xdx_406_ecustom--DisposalGroupIncludingDiscontinuedOperationConsideration1_iTI_mtDGIDOzyGt_zGIesB0WaC5h" style="vertical-align: bottom; background-color: White"> <td>Net purchase price</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">35,274</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_400_eus-gaap--AssetsOfDisposalGroupIncludingDiscontinuedOperationAbstract_iB_zmVWumL1L1J9" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Assets Sold</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_401_eus-gaap--DisposalGroupIncludingDiscontinuedOperationAccountsNotesAndLoansReceivableNet_i01I_maCz5p7_maAODGIzpVB_z8rszsutJMb5" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-left: 10pt; text-align: left">Accounts receivable, net</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">625,638</td><td style="text-align: left"> </td></tr> <tr id="xdx_408_eus-gaap--DisposalGroupIncludingDiscontinuedOperationInventory1_i01I_maCz5p7_maAODGIzpVB_zXj5PHwwVIii" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; text-align: left">Inventory, net</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">980,730</td><td style="text-align: left"> </td></tr> <tr id="xdx_40A_eus-gaap--DisposalGroupIncludingDiscontinuedOperationPrepaidAndOtherAssets_i01I_maCz5p7_maAODGIzpVB_zR32WP7rB5MI" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-left: 10pt; text-align: left">Prepaid expenses and other assets</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">502,577</td><td style="text-align: left"> </td></tr> <tr id="xdx_407_eus-gaap--DisposalGroupIncludingDiscontinuedOperationPropertyPlantAndEquipment_i01I_maCz5p7_maAODGIzpVB_zyF7rYPf1hd4" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; text-align: left">Property and equipment, net</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">837,808</td><td style="text-align: left"> </td></tr> <tr id="xdx_404_eus-gaap--DisposalGroupIncludingDiscontinuedOperationGoodwill1_i01I_maCz5p7_maAODGIzpVB_zxb15LVYBRt8" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-left: 10pt; padding-bottom: 1.5pt">Goodwill</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">598,392</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_400_eus-gaap--AssetsOfDisposalGroupIncludingDiscontinuedOperation_i01TI_maNASzq33_mtAODGIzpVB_maNAODGzMJg_zytee8Xow246" style="vertical-align: bottom; background-color: White"> <td>Total Assets Sold</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">3,545,145</td><td style="text-align: left"> </td></tr> <tr id="xdx_40D_eus-gaap--LiabilitiesOfDisposalGroupIncludingDiscontinuedOperationAbstract_iB_zg59pIQvs4Ne" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Liabilities Transferred</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_40B_eus-gaap--DisposalGroupIncludingDiscontinuedOperationAccountsPayable_i01I_maCzzX4_maLODGIzGoj_zcpNkrKppC6h" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; text-align: left">Accounts payable</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">370,774</td><td style="text-align: left"> </td></tr> <tr id="xdx_40F_eus-gaap--LiabilitiesOfDisposalGroupIncludingDiscontinuedOperationCurrent_i01I_maCzzX4_maLODGIzGoj_zNjwG4OoJ9y9" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-left: 10pt; text-align: left">Short-term liabilities</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">364,775</td><td style="text-align: left"> </td></tr> <tr id="xdx_406_eus-gaap--LiabilitiesOfDisposalGroupIncludingDiscontinuedOperationNoncurrent_i01I_maCzzX4_maLODGIzGoj_zvabEE5ZxBP7" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; text-align: left; padding-bottom: 1.5pt">Long-term liabilities</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">318,981</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_407_eus-gaap--LiabilitiesOfDisposalGroupIncludingDiscontinuedOperation_i01TI_msNASzq33_mtLODGIzGoj_msNAODGzMJg_zrDhBEeTQ64" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 1.5pt">Total Liabilities Transferred</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">1,054,530</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_403_ecustom--NetAssetsOfDisposalGroupIncludingDiscontinuedOperations_iTI_mtNAODGzMJg_zysmFdP546n5" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Net assets sold</td><td> </td> <td style="text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="text-align: right">2,490,615</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 2.5pt">Pretax loss on sale of Cemtrex Advanced Technologies, Inc. and Cemtrex XR, Inc.</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_982_eus-gaap--DiscontinuedOperationGainLossFromDisposalOfDiscontinuedOperationBeforeIncomeTax_c20221001__20221231__us-gaap--DisposalGroupClassificationAxis__us-gaap--DiscontinuedOperationsDisposedOfBySaleMember_zxCEw4I6MlC4" style="border-bottom: Black 2.5pt double; text-align: right" title="Pretax loss on sale of Cemtrex Advanced Technologies, Inc. and Cemtrex XR, Inc.Companies">(2,455,341</td><td style="padding-bottom: 2.5pt; text-align: left">)</td></tr> </table> 745621699423109243527462563898073050257783780859839235451453707743647753189811054530249061525543419609570108908 5<p id="xdx_894_eus-gaap--ScheduleOfDisposalGroupsIncludingDiscontinuedOperationsIncomeStatementBalanceSheetAndAdditionalDisclosuresTextBlock_zLKhDyQriY8a" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0">SCHEDULE OF FINANCIAL STATEMENTS INCLUDED WITHIN DISCONTINUED OPERATIONS <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="display: none; vertical-align: bottom"> <td> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_491_20240401__20240630_zyU4HZoeT0U6" style="border-bottom: Black 1.5pt solid; text-align: center">2024</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_495_20230401__20230630_zKVDLrMHgtDa" style="border-bottom: Black 1.5pt solid; text-align: center">2023</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_495_20231001__20240630_zsEbGSy6Se3l" style="border-bottom: Black 1.5pt solid; text-align: center">2024</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_494_20221001__20230630_zPjmD05sO65f" style="border-bottom: Black 1.5pt solid; text-align: center">2023</td><td style="padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="6" style="border-bottom: Black 1.5pt solid; text-align: center">Three months ended June 30,</td><td style="text-align: center; padding-bottom: 1.5pt"> </td><td

style="text-align: center; padding-bottom: 1.5pt"> </td> <td colspan="6" style="border-bottom: Black 1.5pt solid; text-align: center">Nine months ended June 30,</td><td style="padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">2024</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">2023</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">2024</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">2023</td><td style="padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2"> </td><td> </td><td colspan="2"> </td><td> </td><td colspan="2"> </td><td> </td><td colspan="2"> </td><td> </td></tr> <tr id="xdx_401_eus-gaap--DisposalGroupIncludingDiscontinuedOperationRevenue_z0YqWkXkSKTh" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 40%; text-align: left">Total net sales</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 11%; text-align: right">-</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 11%; text-align: right">-</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 11%; text-align: right">-</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="width: 11%; text-align: right">649,061</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_400_eus-gaap--DisposalGroupIncludingDiscontinuedOperationCostsOfGoodsSold_z1ENbgxfoU1f" style="vertical-align: bottom; background-color: White"> <td>Cost of sales</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">228,086</td><td style="text-align: left"> </td></tr> <tr id="xdx_40E_eus-gaap--DisposalGroupIncludingDiscontinuedOperationGeneralAndAdministrativeExpense_zWgXPksSUfOk" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Operating, selling, general and administrative expenses</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">643</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1,443</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">681</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1,297,507</td><td style="text-align: left"> </td></tr> <tr id="xdx_408_ecustom--DisposalGroupIncludingDiscontinuedOperationOtherIncomeExpense_z6eohPJOSPBc" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Other (income)/expenses</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">3,195</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_40A_ecustom--IncomeLossFromDiscontinuedOperations_zWzSubmzPGg2" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Income (loss) from discontinued operations</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(643</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(1,443</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(681</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(879,727</td><td style="text-align: left">)</td></tr> <tr id="xdx_404_eus-gaap--DisposalGroupIncludingDiscontinuedOperationDepreciationAndAmortization_z9RBZ7DhOKgk" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Amortization of discounted royalties</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">13,282</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">14,724</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">39,845</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">33,875</td><td style="text-align: left"> </td></tr> <tr id="xdx_40F_eus-gaap--DisposalGroupNotDiscontinuedOperationGainLossOnDisposal_zlzXNN2P9v74" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Loss on sale of discontinued operations</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(2,455,341</td><td style="text-align: left">)</td></tr> <tr id="xdx_405_eus-gaap--DiscontinuedOperationAmountOfAdjustmentToPriorPeriodGainLossOnDisposalNetOfTax_ztwwHuK4m416" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Adjustment of benefit obligation</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">-

</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">89,085</td><td style="text-align: left"> </td></tr> <tr id="xdx_40E_eus-gaap--DiscontinuedOperationTaxExpenseBenefitFromProvisionForGainLossOnDisposal_zCMw3pKOPA5h" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 1.5pt">Income tax provision</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">2,655</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right"></td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">8,225</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right"></td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_40A_eus-gaap--DiscontinuedOperationProvisionForLossGainOnDisposalNetOfTax_zsZr2ockcgMj" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 2.5pt">Discontinued operations, net of tax</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">9,984</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">13,281</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">30,939</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">(3,212,108</td><td style="padding-bottom: 2.5pt; text-align: left">)</td></tr> </table> 6490612280866431443681129750731 95-643-1443-681-879727132821472439845338 75-245534189085265582259984132813093 9-3212108 NOTE 4 - REVENUE   The following table illustrates the approximate disaggregation of the Company's revenue based off timing of revenue recognition for the three and nine months ended June 30, 2024 and 2023: SCHEDULE OF DISAGGREGATION OF REVENUE RECOGNITION <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="display: none; vertical-align: bottom"> <td> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_496_20240401__20240630_zWs2L0L5i5R6" style="border-bottom: Black 1.5pt solid; text-align: center">2024</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_496_20230401__20230630_ziKz2XwOuaic" style="border-bottom: Black 1.5pt solid; text-align: center">2023</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_492_20231001__20240630_zamypa9Yj1Tk" style="border-bottom: Black 1.5pt solid; text-align: center">2024</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_491_20221001__20230630_zLcr6fdTE0Y9" style="border-bottom: Black 1.5pt solid; text-align: center">2023</td><td style="padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom"> <td style="padding-bottom: 1.5pt; text-align: center"> </td><td style="padding-bottom: 1.5pt; text-align: center"> </td> <td colspan="6" style="border-bottom: Black 1.5pt solid; text-align: center">For the three months ended</td><td style="padding-bottom: 1.5pt; text-align: center"> </td><td style="padding-bottom: 1.5pt; text-align: center"> </td> <td colspan="6" style="border-bottom: Black 1.5pt solid; text-align: center">For the nine months ended</td><td style="padding-bottom: 1.5pt; text-align: center"> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2024</td><td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2023</td><td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2024</td><td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2023</td><td style="text-align: center"> </td></tr> <tr id="xdx_404_ecustom--RevenuePerformanceObligationPercentage_pid_dp_uPure_hus-gaap--TimingOfTransferOfGoodOrServiceAxis__us-gaap--TransferredOverTimeMember_ztnEW2TuQ4Ia" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 40%; text-align: left">Over time</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 11%; text-align: right">63</td><td style="width: 1%; text-align: left">%</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 11%; text-align: right">49</td><td style="width: 1%; text-align: left">%</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 11%; text-align: right">57</td><td style="width: 1%; text-align: left">%</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 11%; text-align: right">48</td><td style="width: 1%; text-align: left">%</td></tr> <tr id="xdx_407_ecustom--RevenuePerformanceObligationPercentage_pid_dp_uPure_hus-gaap--TimingOfTransferOfGoodOrServiceAxis__us-gaap--TransferredAtPointInTimeMember_zWcv4VIyTG1a" style="vertical-align: bottom; background-color: White"> <td>Point-in-time</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">37</td><td style="text-align: left">%</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">51</td><td style="text-align: left">%</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">43</td><td style="text-align: left">%</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">52</td><td style="text-align: left">%</td></tr> <tr id="xdx_40F_ecustom--RevenuePerformanceObligationPercentage_pid_dp_uPure_hus-gaap--TimingOfTransferOfGoodOrServiceAxis__us-gaap--TransferredAtPointInTimeMember_zDBgHic8ah74" style="display: none; vertical-align: bottom; background-color: White"> <td>Revenue performance obligation percentage</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">37</td><td style="text-align: left">%</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">51</td><td style="text-align: left">%</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">43</td><td style="text-align: left">%</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">52</td><td style="text-align: left">%</td></tr> </table>   The following table illustrates the approximate disaggregation of the Company's revenue based off timing of revenue recognition for the three and nine months ended June 30, 2024 and 2023: SCHEDULE OF DISAGGREGATION OF REVENUE RECOGNITION <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="display: none; vertical-align: bottom"> <td> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_496_20240401__20240630_zWs2L0L5i5R6" style="border-bottom: Black 1.5pt solid; text-align: center"><span style="font-family: Times New Roman, Times,

Serif">2024</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_496_20230401__20230630_ziKz2XwOuaic" style="border-bottom: Black 1.5pt solid; text-align: center">2023</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_492_20231001__20240630_zamypa9Yj1Tk" style="border-bottom: Black 1.5pt solid; text-align: center">2024</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_491_20221001__20230630_zLcr6fdTE0Y9" style="border-bottom: Black 1.5pt solid; text-align: center">2023</td><td style="padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom"> <td style="padding-bottom: 1.5pt; text-align: center"> </td><td style="padding-bottom: 1.5pt; text-align: center"> </td> <td colspan="6" style="border-bottom: Black 1.5pt solid; text-align: center">For the three months ended</td><td style="padding-bottom: 1.5pt; text-align: center"> </td><td style="padding-bottom: 1.5pt; text-align: center"> </td> <td colspan="6" style="border-bottom: Black 1.5pt solid; text-align: center">For the nine months ended</td><td style="padding-bottom: 1.5pt; text-align: center"> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2024</td><td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2023</td><td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2024</td><td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2023</td></tr> <tr id="xdx_404_ecustom--RevenuePerformanceObligationPercentage_pid_dp_uPure_hus-gaap--TimingOfTransferOfGoodOrServiceAxis__us-gaap--TransferredOverTimeMember_ztnEW2TuQ4Ia" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 40%; text-align: left">Over time</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 11%; text-align: right">63</td><td style="width: 1%; text-align: left">%</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 11%; text-align: right">49</td><td style="width: 1%; text-align: left">%</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 11%; text-align: right">57</td><td style="width: 1%; text-align: left">%</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 11%; text-align: right">48</td><td style="width: 1%; text-align: left">%</td></tr> <tr id="xdx_407_ecustom--RevenuePerformanceObligationPercentage_pid_dp_uPure_hus-gaap--TimingOfTransferOfGoodOrServiceAxis__us-gaap--TransferredAtPointInTimeMember_zWcv4VIyTG1a" style="vertical-align: bottom; background-color: White"> <td>Point-in-time</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">37</td><td style="text-align: left">%</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">51</td><td style="text-align: left">%</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">43</td><td style="text-align: left">%</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">52</td><td style="text-align: left">%</td></tr> <tr id="xdx_40F_ecustom--RevenuePerformanceObligationPercentage_pid_dp_uPure_hus-gaap--TimingOfTransferOfGoodOrServiceAxis__us-gaap--TransferredAtPointInTimeMember_zDBgHic8ah74" style="display: none; vertical-align: bottom; background-color: White"> <td>Revenue performance obligation percentage</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">37</td><td style="text-align: left">%</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">51</td><td style="text-align: left">%</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">43</td><td style="text-align: left">%</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">52</td><td style="text-align: left">%</td></tr> </table> 0.630.490.570.480.370.510.430.520.370.510.430.52 NOTE 5 - LOSS PER COMMON SHARE   Basic net income (loss) per common share is computed by dividing net income (loss) by the weighted average number of shares of common stock outstanding during the period. Diluted net income per common share is computed by dividing net income by the weighted average number of shares of common stock and potentially dilutive outstanding shares of common stock during the period to reflect the potential dilution that could occur from common shares issuable through contingent share arrangements, stock options and warrants. For the three and nine months ended June 30, 2024, and 2023, the following items were excluded from the computation of diluted net loss per common share as their effect is anti-dilutive: <p id="xdx_895_eus-gaap--ScheduleOfAntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareTextBlock_zKjjUu2anQI8" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in"> SCHEDULE OF COMPUTATION OF DILUTED NET LOSS PER COMMON SHARE AS ANTI-DILUTIVE EFFECT <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="display: none; vertical-align: bottom"> <td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" id="xdx_497_20240401__20240630_zeQdLWGUHIAk" style="text-align: center"> </td><td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" id="xdx_492_20230401__20230630_zHq0ppEZHZZj" style="text-align: center"> </td><td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" id="xdx_494_20231001__20240630_zGeltLfMeMph" style="text-align: center"> </td><td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" id="xdx_499_20221001__20230630_zFLu0m7JsqZ7" style="display: none; text-align: center"> </td><td style="text-align: center"> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="6" style="text-align: center">For the three months ended</td><td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="6" style="text-align: center">For the six months ended</td><td style="text-align: center"> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="6" style="border-bottom: Black 1.5pt solid; text-align: center">June 30,</td><td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="6" style="border-bottom: Black 1.5pt solid; text-align: center">June 30,</td><td style="text-align: center"> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">2024</td><td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">2023</td><td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">2024</td><td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">2023</td><td style="text-align: center"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td> <td colspan="2"> </td><td> </td></tr> <tr id="xdx_40C_eus-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount_hus-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis__us-gaap--EmployeeStockOptionMember_zdQsfBIthDVi" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 40%">Options</td><td style="width: 2%"> </td><td style="width: 1%; text-align: left"> </td><td style="width: 11%; text-align: right">28,796</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 11%; text-align: right">28,796</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">

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vertical-align: bottom; background-color: White"> <td>Anti-dilutive shares</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">13,529,410</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">13,529,410</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">-</td><td style="text-align: left"> </td></tr> </table>   <p id="xdx_89F_eus-gaap--ScheduleOfEarningsPerShareBasicAndDilutedTableTextBlock_zswRqVsoOeY8" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in">For the three and nine months ended June 30, 2024 and 2023, loss per share basic and diluted for continuing operations are calculated as follows: SCHEDULE OF LOSS PER SHARE BASIC AND DILUTED FOR CONTINUING OPERATIONS <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="display: none; vertical-align: bottom"> <td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" id="xdx_491_20240401__20240630_zCRpHpWaX264" style="text-align: center"> </td><td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" id="xdx_498_20230401__20230630_zL9hNV4qVpS1" style="text-align: center"> </td><td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" id="xdx_49C_20231001__20240630_zZwKUQmIBs2c" style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" id="xdx_495_20221001__20230630_zWhtSxmp5vG" style="text-align: center"> </td><td style="text-align: center"> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="6" style="text-align: center">For the three months</td><td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="6" style="text-align: center">For the nine months</td><td style="text-align: center"> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="6" style="border-bottom: Black 1.5pt solid; text-align: center">June 30,</td><td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="6" style="border-bottom: Black 1.5pt solid; text-align: center">June 30,</td><td style="text-align: center"> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">2024</td><td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">2023</td><td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">2024</td><td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">2023</td><td style="text-align: center"> </td></tr> <tr id="xdx_40B_eus-gaap--IncomeLossFromContinuingOperationsIncludingPortionAttributableToNoncontrollingInterest_maNILFCz9wC_zmUmQWIVlwgk" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 40%; text-align: left">Loss from Continuing operations</td> <td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 11%; text-align: right">(9,149,303</td><td style="width: 1%; text-align: left">)</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 11%; text-align: right">(1,185,400</td><td style="width: 1%; text-align: left">)</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 11%; text-align: right">(12,043,882</td><td style="width: 1%; text-align: left">)</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="width: 11%; text-align: right">(4,835,914</td><td style="width: 1%; text-align: left">)</td></tr> <tr id="xdx_404_eus-gaap--NetIncomeLossAttributableToNoncontrollingInterest_msNILFCz9wC_zO2BWW1j9XY8" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Less (loss)/gain in noncontrolling interest</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(158,293</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(25,595</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(351,212</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(29,493</td><td style="text-align: left">)</td></tr> <tr id="xdx_40D_eus-gaap--DividendsPreferredStockStock_msNILFCz9wC_zc0Qb2ZjaYW4" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 1.5pt">Preferred stock dividends</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">52,515</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">58,720</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">52,515</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">58,720</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_40A_eus-gaap--NetIncomeLossFromContinuingOperationsAvailableToCommonShareholdersBasic_iT_mtNILFCz9wC_zvzKbDy59cc6" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Net loss applicable to common shareholders</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(9,043,525</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(1,218,525</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(11,745,185</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-

bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(4,865,141</td><td style="padding-bottom: 1.5pt; text-align: left">)</td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 1.5pt">Weighted Average Number of Shares-Basic & Diluted</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">31,346,628</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">897,897</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">11,044,569</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">824,689</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Loss per share - Basic & Diluted - Continuing Operations</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">(0.29</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">(1.36</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">(1.06</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="text-align: right">(5.90</td><td style="text-align: left">)</td></tr> </table>   In accordance with ASC 260-45-13, the common shares underlying the Series A Warrants under the alternative cashless exercise have been included in the calculation of the weighted average shares.   <p id="xdx_895_eus-gaap--ScheduleOfAntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareTextBlock_zKjUu2anQI8" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in"> SCHEDULE OF COMPUTATION OF DILUTED NET LOSS PER COMMON SHARE AS ANTI-DILUTIVE EFFECT <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="display: none; vertical-align: bottom"> <td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" id="xdx_497_20240401__20240630_zeQdLWGUHAk" style="text-align: center"> </td><td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" id="xdx_492_20230401__20230630_zHq0ppEZHZZj" style="text-align: center"> </td><td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" id="xdx_494_20231001__20240630_zGeltLfMeMph" style="text-align: center"> </td><td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" id="xdx_499_20221001__20230630_zFLu0m7JsqZ7" style="display: none; text-align: center"> </td><td style="text-align: center"> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="6" style="text-align: center">For the three months ended</td><td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="6" style="text-align: center">For the six months ended</td><td style="text-align: center"> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="6" style="border-bottom: Black 1.5pt solid; text-align: center">June 30,</td><td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="6" style="border-bottom: Black 1.5pt solid; text-align: center">June 30,</td><td style="text-align: center"> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">2024</td><td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">2023</td><td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">2024</td><td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">2023</td><td style="text-align: center"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td> <td colspan="2"> </td><td> </td></tr> <tr id="xdx_40C_eus-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount_hus-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis__us-gaap--EmployeeStockOptionMember_zdQsfBIthDVi" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 40%">Options</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 11%; text-align: right">28,796</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 11%; text-align: right">28,796</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 11%; text-align: right">28,796</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 11%; text-align: right">28,796</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_405_eus-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount_hus-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis__us-gaap--WarrantMember_zLloso3afZWk" style="vertical-align: bottom; background-color: White"> <td>Warrants</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">13,529,410</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">13,529,410</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td>

style="text-align: right">-</td><td style="text-align: left"> </td></tr> <tr id="xdx_40C_eus-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount_hus-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis__us-gaap--WarrantMember_z8GpjIApJWi2" style="display: none; vertical-align: bottom; background-color: White"> <td>Anti-dilutive shares</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">13,529,410</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">13,529,410</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">-</td><td style="text-align: left"> </td></tr> </table>
28796287962879628796135294101352941013529410135294101352941013529410<p id="xdx_89F_eus-gaap--ScheduleOfEarningsPerShareBasicAndDilutedTableTextBlock_zswRqVsoOeY8" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in">For the three and nine months ended June 30, 2024 and 2023, loss per share basic and diluted for continuing operations are calculated as follows: SCHEDULE OF LOSS PER SHARE BASIC AND DILUTED FOR CONTINUING OPERATIONS <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="display: none; vertical-align: bottom"> <td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" id="xdx_491_20240401__20240630_zCRpHpWaX264" style="text-align: center"> </td><td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" id="xdx_498_20230401__20230630_zL9hNV4qVpS1" style="text-align: center"> </td><td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" id="xdx_49C_20231001__20240630_zZwKUQmIBs2c" style="text-align: center"> </td><td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" id="xdx_495_20221001__20230630_zWhtSxmp5vG" style="text-align: center"> </td><td style="text-align: center"> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="6" style="text-align: center">For the three months</td><td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="6" style="text-align: center">For the nine months</td><td style="text-align: center"> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="6" style="border-bottom: Black 1.5pt solid; text-align: center">June 30,</td><td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="6" style="border-bottom: Black 1.5pt solid; text-align: center">June 30,</td><td style="text-align: center"> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">2024</td><td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">2023</td><td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">2024</td><td style="text-align: center"> </td><td style="text-align: center"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">2023</td></tr> <tr id="xdx_40B_eus-gaap--IncomeLossFromContinuingOperationsIncludingPortionAttributableToNoncontrollingInterest_maNILFCz9wC_zmUmQWIVlwgk" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 40%; text-align: left">Loss from Continuing operations</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 11%; text-align: right">(9,149,303</td><td style="width: 1%; text-align: left">)</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 11%; text-align: right">(1,185,400</td><td style="width: 1%; text-align: left">)</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 11%; text-align: right">(12,043,882</td><td style="width: 1%; text-align: left">)</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="width: 11%; text-align: right">(4,835,914</td><td style="width: 1%; text-align: left">)</td></tr> <tr id="xdx_404_eus-gaap--NetIncomeLossAttributableToNoncontrollingInterest_msNILFCz9wC_zO2BWW1j9XY8" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Less (loss)/gain in noncontrolling interest</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(158,293</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(25,595</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(351,212</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(29,493</td><td style="text-align: left">)</td></tr> <tr id="xdx_40D_eus-gaap--DividendsPreferredStockStock_msNILFCz9wC_zc0Qb2ZjaVW4" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 1.5pt">Preferred stock dividends</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">52,515</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">58,720</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">52,515</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">58,720</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_40A_eus-gaap--NetIncomeLossFromContinuingOperationsAvailableToCommonShareholdersBasic_iT_mtNILFCz9wC_zvzKbDy59cc6" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Net loss applicable to common shareholders</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(9,043,525</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(1,218,525</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(11,745,185</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(4,865,141</td><td style="padding-bottom: 1.5pt; text-align: left">)</td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 1.5pt">Weighted Average Number of Shares-Basic & Diluted</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">31,346,628</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">897,897</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right"><span id="xdx_90D_eus-gaap--WeightedAverageNumberOfSharesOutstandingBasic_pid_c20231001__20240630_zPnKUAsKaVli" title="Weighted Average Number of

Shares - Basic">11,044,569</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">824,689</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Loss per share - Basic & Diluted – Continuing Operations</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">(0.29</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">(1.36</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">(1.06</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="text-align: right">(5.90</td><td style="text-align: left">)</td></tr> </table>   -9149303-1185400-12043882-4835914-158293-25595-351212-2949352515587205251558720-9043525-1218525-11745185-4865141313466283134662889789789789711044569110445698246898246 89-0.29-0.29-1.36-1.36-1.06-1.06-5.90-5.90 NOTE 6 - SEGMENT INFORMATION   The Company reports and evaluates financial information for two reportable segments: the Security segment and the Industrial Services segment.   <p id="xdx_89D_eus-gaap--ScheduleOfSegmentReportingInformationBySegmentTextBlock_zKoewKorBhSe" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in">The following tables summarize the Company's reportable segment information and unallocated corporate expenses: SCHEDULE OF SEGMENT INFORMATION <table cellpadding="0" cellspacing="0" style="font: 12pt Aptos; border-collapse: collapse; width: 100%"> <tr style="display: none; vertical-align: bottom"> <td> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_499_20240401__20240630__us-gaap--StatementBusinessSegmentsAxis__custom--SecurityMember_zF0N7OzlxJPa" style="font: bold 10pt Times New Roman, Times, Serif; text-align: center"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_490_20240401__20240630__us-gaap--StatementBusinessSegmentsAxis__custom--IndustrialServicesMember_zmfty6MPaLC8" style="font: bold 10pt Times New Roman, Times, Serif; 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text-align: center"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49D_20230401__20230630__us-gaap--StatementBusinessSegmentsAxis__custom--IndustrialServicesMember_zzmxRwXT4vL2" style="font: bold 10pt Times New Roman, Times, Serif; text-align: center"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_498_20230401__20230630__us-gaap--StatementBusinessSegmentsAxis__us-gaap--CorporateMember_zWLI7YTldjSd" style="font: bold 10pt Times New Roman, Times, Serif; text-align: center"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49E_20230401__20230630_zioYHxhk7K3d" style="font: bold 10pt Times New Roman, Times, Serif; text-align: center"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom"> <td style="padding-bottom: 1.5pt"> </td><td colspan="15" style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: center">Three months ended June 30, 2024</td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="14" style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: center">Three months ended June 30, 2023</td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom"> <td style="padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="6" style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: center">Reportable Segments</td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: center"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="6" style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: center">Reportable Segments</td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: center"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: center">Security</td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: center">Industrial Services</td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: center">Corporate</td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: center">Consolidated</td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: center">Security</td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: center">Industrial Services</td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: center">Corporate</td><td style="font: bold 10pt Times New Roman,

Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: center">Consolidated</td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td></tr> <tr id="xdx_404_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_zbtToARUXQpg" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="font: 10pt Times New Roman, Times, Serif; width: 28%">Revenues</td><td style="font: 10pt Times New Roman, Times, Serif; width: 2%"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; width: 5%; text-align: right">6,193,487</td><td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; width: 2%"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; width: 5%; text-align: right">8,492,911</td><td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; width: 2%"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; width: 5%; text-align: right">- - </td><td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; width: 2%"> </td> <td style="font: bold 10pt Times New Roman, Times, Serif; width: 1%; text-align: left">$</td><td style="font: bold 10pt Times New Roman, Times, Serif; width: 5%; text-align: right">14,686,398</td><td style="font: bold 10pt Times New Roman, Times, Serif; width: 1%; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; width: 2%"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; width: 5%; text-align: right">9,015,279</td><td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; width: 2%"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; width: 5%; text-align: right">5,714,861</td><td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; width: 2%"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; width: 5%; text-align: right">-</td><td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; width: 2%"> </td> <td style="font: bold 10pt Times New Roman, Times, Serif; width: 1%; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="font: bold 10pt Times New Roman, Times, Serif; width: 5%; text-align: right">14,730,140</td><td style="font: bold 10pt Times New Roman, Times, Serif; width: 1%; text-align: left"> </td></tr> <tr id="xdx_405_eus-gaap--CostOfRevenue_zJOIKmkJLhyd" style="vertical-align: bottom; background-color: White"> <td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt">Cost of revenues</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: right">2,970,396</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: right">5,838,855</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: right">8,809,251</td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: right">4,610,443</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: right">3,639,054</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: right">-</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: right">8,249,497</td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_403_eus-gaap--GrossProfit_zmNtxFnJblX2" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="font: 10pt Times New Roman, Times, Serif; padding-left: 10pt; text-align: left">Gross profit</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">3,223,091</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">2,654,056</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">-</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif"> </td> <td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: right">5,877,147</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">4,404,836</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">2,075,807</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">-</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif"> </td> <td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: right">6,480,643</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td></tr> <tr id="xdx_40C_eus-gaap--OperatingExpensesAbstract_iB_zWmY9JNjSL49" style="vertical-align: bottom; background-color: White"> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">Operating expenses</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td><span style="font-family: Times New Roman, Times,

Serif"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td> <td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_40D_eus-gaap--SellingGeneralAndAdministrativeExpense_i01_zOnEEINSgyUd" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="font: 10pt Times New Roman, Times, Serif; padding-left: 10pt; text-align: left">Sales, general, and administrative</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">4,363,645</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">1,917,206</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">1,585,878</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif"> </td> <td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: right">7,866,729</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">3,182,509</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">912,387</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">1,032,183</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif"> </td> <td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: right">5,127,079</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td></tr> <tr id="xdx_40D_eus-gaap--DepreciationAndAmortization_i01_z8BqWz4Eb9Rk" style="vertical-align: bottom; background-color: White"> <td style="font: 10pt Times New Roman, Times, Serif; padding-left: 10pt; text-align: left">Depreciation and amortization</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">96,210</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">229,241</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">-</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif"> </td> <td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: right">325,451</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">90,630</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">159,251</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">-</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif"> </td> <td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: right">249,881</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td></tr> <tr id="xdx_404_eus-gaap--ResearchAndDevelopmentExpense_i01_z0FjxxAIarE5" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="font: 10pt Times New Roman, Times, Serif; padding-left: 10pt; text-align: left; padding-bottom: 1.5pt">Research and development</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: right">864,483</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: right">-</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: right"> - </td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; 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font: 10pt Times New Roman, Times, Serif; text-align: right">-</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: right">-</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: right">1,049,909</td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_403_eus-gaap--OperatingIncomeLoss_pp0p0_zCWObOBWDY0e" style="vertical-align: bottom; background-color: White"> <td style="font: 10pt Times New Roman, Times, Serif; padding-left: 20pt; text-align: left">Operating (loss)/income</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">(2,101,247</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">)</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">507,609</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">(1,585,878</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">)</td><td

style="font: bold 10pt Times New Roman, Times, Serif"> </td> <td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: right">(3,179,516</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left">)</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">81,788</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">1,004,169</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">(1,032,183</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">)</td><td style="font: bold 10pt Times New Roman, Times, Serif"> </td> <td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: right">53,774</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td></tr> <tr id="xdx_405_eus-gaap--NonoperatingIncomeExpense_zd3NnubZBQji" style="vertical-align: bottom; background-color: White"> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">Other income/(expense)</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">(119,813</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">)</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">(50,250</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">)</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">(5,732,430</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">)</td><td style="font: bold 10pt Times New Roman, Times, Serif"> </td> <td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: right">(5,902,493</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left">)</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">(282,857</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">)</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">(7,281</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">)</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">(929,395</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">)</td><td style="font: bold 10pt Times New Roman, Times, Serif"> </td> <td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: right">(1,219,533</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left">)</td></tr> </table>   <table cellpadding="0" cellspacing="0" style="font: 12pt Aptos; border-collapse: collapse; width: 100%"> <tr style="display: none; vertical-align: bottom"> <td> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49C_20231001__20240630__us-gaap--StatementBusinessSegmentsAxis__custom--SecurityMember_zGrtU8oBnzBi" style="font: bold 10pt Times New Roman, Times, Serif; text-align: center"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_499_20231001__20240630__us-gaap--StatementBusinessSegmentsAxis__custom--IndustrialServicesMember_zNzo7NLRePug" style="font: bold 10pt Times New Roman, Times, Serif; text-align: center"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_494_20231001__20240630__us-gaap--StatementBusinessSegmentsAxis__us-gaap--CorporateMember_zRSLVxrTypp5" style="font: bold 10pt Times New Roman, Times, Serif; text-align: center"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_497_20231001__20240630_z3966aQI9h2b" style="font: bold 10pt Times New Roman, Times, Serif; text-align: center"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_493_20221001__20230630__us-gaap--StatementBusinessSegmentsAxis__custom--SecurityMember_zzJLiLGSFy9e" style="font: bold 10pt Times New Roman, Times, Serif; text-align: center"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_491_20221001__20230630__us-gaap--StatementBusinessSegmentsAxis__custom--IndustrialServicesMember_zmuTxZxiHOV5" style="font: bold 10pt Times New Roman, Times, Serif; text-align: center"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_497_20221001__20230630__us-gaap--StatementBusinessSegmentsAxis__us-gaap--CorporateMember_zBDfrAbdPUgc" style="font: bold 10pt Times New Roman, Times, Serif; text-align: center"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49A_20221001__20230630_zYWF8N2qBFh3" style="font: bold 10pt Times New Roman, Times, Serif; text-align: center"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom"> <td style="padding-bottom: 1.5pt"> </td> <td colspan="14" style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: center">Nine months ended June 30, 2024</td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="14" style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: center">Nine months ended June 30, 2023</td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom"> <td style="padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; 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Serif"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: center">Security</td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: center">Industrial Services</td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: center">Corporate</td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: center">Consolidated</td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: center">Security</td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: center">Industrial Services</td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: center">Corporate</td><td style="font: bold 10pt Times New Roman, Times, Serif; 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width: 1%; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; width: 5%; text-align: right">25,277,939</td><td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; width: 2%"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; width: 5%; text-align: right"> - </td><td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; width: 2%"> </td> <td style="font: bold 10pt Times New Roman, Times, Serif; width: 1%; text-align: left">$</td><td style="font: bold 10pt Times New Roman, Times, Serif; width: 5%; text-align: right">48,724,159</td><td style="font: bold 10pt Times New Roman, Times, Serif; width: 1%; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; width: 2%"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; width: 5%; text-align: right">25,933,921</td><td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; width: 2%"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; width: 5%; text-align: right">16,839,858</td><td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; width: 2%"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; width: 5%; text-align: right">-</td><td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; width: 2%"> </td> <td style="font: bold 10pt Times New Roman, Times, Serif; width: 1%; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="font: bold 10pt Times New Roman, Times, Serif; width: 5%; text-align: right">42,773,779</td><td style="font: bold 10pt Times New Roman, Times, Serif; width: 1%; text-align: left"> </td></tr> <tr id="xdx_405_eus-gaap--CostOfRevenue_zZtRrKO6xGtc" style="vertical-align: bottom; background-color: White"> <td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt">Cost of revenues</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: right">11,593,213</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: right">17,231,984</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: right">-</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: right">28,825,197</td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: right">13,005,314</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: right">10,908,935</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: right">-</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: right">23,914,249</td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_403_eus-gaap--GrossProfit_zujKL0CG3rh4" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="font: 10pt Times New Roman, Times, Serif; padding-left: 10pt; text-align: left">Gross profit</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">11,853,007</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">8,045,955</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">-</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif"> </td> <td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: right">19,898,962</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">12,928,607</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">5,930,923</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"><span style="font-family: Times New

Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">-</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif"> </td> <td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: right">18,859,530</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td></tr> <tr id="xdx_40C_eus-gaap--OperatingExpensesAbstract_iB_zqv9Fjhw2gVc" style="vertical-align: bottom; background-color: White"> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">Operating expenses</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td> <td style="text-align: left"> </td><td> </td><td style="text-align: right"> </td><td style="text-align: left"> </td> <td style="text-align: left"> </td><td> </td><td style="text-align: right"> </td><td style="text-align: left"> </td> <td style="text-align: left"> </td><td> </td><td style="text-align: right"> </td><td style="text-align: left"> </td> <td style="text-align: left"> </td><td> </td><td style="text-align: right"> </td><td style="text-align: left"> </td> <td style="text-align: left"> </td><td> </td><td style="text-align: right">12,524,869</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">5,343,738</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">3,317,055</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif"> </td> <td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: right">21,185,662</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">9,494,634</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">3,437,565</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">2,826,134</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif"> </td> <td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: right">15,758,333</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td></tr> <tr id="xdx_40E_eus-gaap--SellingGeneralAndAdministrativeExpense_i01_zCQTbNy1R0T5" style="display: none; vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="font: 10pt Times New Roman, Times, Serif; padding-left: 10pt; text-align: left">Selling, general, and administrative</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">12,524,869</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">5,343,738</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">3,317,055</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif"> </td> <td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: right">21,185,662</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">9,494,634</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">3,437,565</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">2,826,134</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif"> </td> <td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: right">15,758,333</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td></tr> <tr id="xdx_40D_eus-gaap--DepreciationAndAmortization_i01_zmSmIL0SpDBd" style="vertical-align: bottom; background-color: White"> <td style="font: 10pt Times New Roman, Times, Serif; padding-left: 10pt; text-align: left">Depreciation and amortization</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">295,622</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">703,019</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">-</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif"> </td> <td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: right">998,641</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">161,833</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">484,157</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">52,279</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif"> </td> <td style="font: bold 10pt Times New Roman, Times, Serif; 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10pt Times New Roman, Times, Serif; text-align: right">698,269</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td></tr> <tr id="xdx_404_eus-gaap--ResearchAndDevelopmentExpense_i01_zElFyRhealic" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="font: 10pt Times New Roman, Times, Serif; padding-left: 10pt; text-align: left; padding-bottom: 1.5pt">Research and development</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: right">2,664,688</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: right">-</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: right">2,664,688</td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: left"> </td> <td style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: right">3,895,717</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: right">-</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: right">-</td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: left"> </td> <td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: right">3,895,717</td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_403_eus-gaap--OperatingIncomeLoss_pp0p0_z4AopZ60QCF6" style="vertical-align: bottom; background-color: White"> <td style="font: 10pt Times New Roman, Times, Serif; padding-left: 20pt; text-align: left">Operating (loss)/income</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">(3,632,172</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">)</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">1,999,198</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">(3,317,055</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">)</td><td style="font: bold 10pt Times New Roman, Times, Serif"> </td> <td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: right">(4,950,029</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left">)</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">(623,577</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">)</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">2,009,201</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">(2,878,413</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">)</td><td style="font: bold 10pt Times New Roman, Times, Serif"> </td> <td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: right">(1,492,789</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left">)</td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td> </td> <td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_405_eus-gaap--NonoperatingIncomeExpense_zqMQMWR0GmCl" style="vertical-align: bottom; background-color: White"> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">Other income/(expense)</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">(392,707</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">)</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">(236,683</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">)</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">(6,226,414</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">)</td><td style="font: bold 10pt Times New Roman, Times, Serif"> </td> <td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: right">(6,855,804</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left">)</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">(58,065</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">)</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">(68,707</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">)</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">(3,196,712</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">)</td><td style="font: bold 10pt Times New Roman, Times, Serif"> </td> <td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="font: bold

10pt Times New Roman, Times, Serif; text-align: right">(3,323,484</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left">)</td></tr> </table>   Unallocated corporate expenses mainly relate to payroll and benefits for corporate officers, investor relation expenses, accounting expenses related audit and taxes, legal expenses related to corporate matters, and interest expense on notes payable.   2<p id="xdx_89D_eus-gaap--ScheduleOfSegmentReportingInformationBySegmentTextBlock_zKoewKorBhSe" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in">The following tables summarize the Company's reportable segment information and unallocated corporate expenses: SCHEDULE OF SEGMENT INFORMATION <table cellpadding="0" cellspacing="0" style="font: 12pt Aptos; border-collapse: collapse; width: 100%"> <tr style="display: none; vertical-align: bottom"> <td> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_499_20240401__20240630__us-gaap--StatementBusinessSegmentsAxis__custom--SecurityMember_zF0N7OzlxJPa" style="font: bold 10pt Times New Roman, Times, Serif; text-align: center"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_490_20240401__20240630__us-gaap--StatementBusinessSegmentsAxis__custom--IndustrialServicesMember_zmfty6MPaLC8" style="font: bold 10pt Times New Roman, Times, Serif; text-align: center"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_490_20240401__20240630__us-gaap--StatementBusinessSegmentsAxis__us-gaap--CorporateMember_zthxtRx1XR0g" style="font: bold 10pt Times New Roman, Times, Serif; text-align: center"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_499_20240401__20240630_zZ4Eh0bqFq93" style="font: bold 10pt Times New Roman, Times, Serif; text-align: center"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_494_20230401__20230630__us-gaap--StatementBusinessSegmentsAxis__custom--SecurityMember_zR1WsNRuRau6" style="font: bold 10pt Times New Roman, Times, Serif; text-align: center"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49D_20230401__20230630__us-gaap--StatementBusinessSegmentsAxis__custom--IndustrialServicesMember_zzmxRwXT4vL2" style="font: bold 10pt Times New Roman, Times, Serif; text-align: center"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_498_20230401__20230630__us-gaap--StatementBusinessSegmentsAxis__us-gaap--CorporateMember_zWLI7YTldjSd" style="font: bold 10pt Times New Roman, Times, Serif; text-align: center"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49E_20230401__20230630_zioYHxhk7K3d" style="font: bold 10pt Times New Roman, Times, Serif; text-align: center"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom"> <td style="padding-bottom: 1.5pt"> </td><td colspan="15" style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: center">Three months ended June 30, 2024</td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="14" style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: center">Three months ended June 30, 2023</td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom"> <td style="padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="6" style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: center">Reportable Segments</td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: center"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: center"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="6" style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: center">Reportable Segments</td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: center"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: center"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: center">Security</td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: center">Industrial Services</td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: center">Corporate</td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: center">Consolidated</td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: center">Security</td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: center">Industrial Services</td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: center">Corporate</td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: center">Consolidated</td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td></tr> <tr id="xdx_404_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_zbtToARUXQpg" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="font: 10pt Times New Roman, Times, Serif; width: 28%">Revenues</td><td style="font: 10pt Times New Roman, Times, Serif; width: 2%"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; width: 5%; text-align: right">6,193,487</td><td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; width: 2%"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; width: 5%; text-align: right">8,492,911</td><td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; width: 2%"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; width: 5%; text-align: right"> - </td><td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; width: 2%"> </td> <td style="font: bold 10pt Times New Roman, Times, Serif; width: 1%; text-align: left">$</td><td style="font: bold 10pt Times New Roman, Times, Serif; width: 5%; text-align: right">14,686,398</td><td style="font: bold 10pt Times New Roman, Times, Serif; width: 1%; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; width: 2%"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; width: 5%; text-align: right">9,015,279</td><td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; width: 2%"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="font: 10pt Times New Roman, Times, Serif; width: 5%; text-align: right">5,714,861</td><td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; width: 2%"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; width: 5%; text-align: right">-

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padding-bottom: 1.5pt"> </td><td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: right">3,639,054</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: right">-</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: right">8,249,497</td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: left"> </td></tr><tr id="xdx_403_eus-gaap--GrossProfit_zmNtxFnjblX2" style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="font: 10pt Times New Roman, Times, Serif; padding-left: 10pt; text-align: left">Gross profit</td><td style="font: 10pt Times New Roman, Times, Serif"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">3,223,091</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">2,654,056</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">-</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: right">5,877,147</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">4,404,836</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">2,075,807</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">-</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: right">6,480,643</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td></tr><tr id="xdx_40C_eus-gaap--OperatingExpensesAbstract_iB_zWmY9JNjSI49" style="vertical-align: bottom; background-color: White"><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">Operating expenses</td><td style="font-family: Times New Roman, Times, Serif"> </td><td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td><td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td><td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td><td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td><td> </td><td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td><td> </td><td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td><td> </td><td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td><td> </td><td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr><tr id="xdx_40D_eus-gaap--SellingGeneralAndAdministrativeExpense_i01_zQnEEINSgyUd" style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="font: 10pt Times New Roman, Times, Serif; padding-left: 10pt; text-align: left">Sales, general, and administrative</td><td style="font: 10pt Times New Roman, Times, Serif"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">4,363,645</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">1,917,206</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">1,585,878</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: right">7,866,729</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">3,182,509</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">912,387</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align:

left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">1,032,183</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: right">5,127,079</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td></tr> <tr id="xdx_40D_eus-gaap--DepreciationAndAmortization_i01_z8BqWz4Eb9Rk" style="vertical-align: bottom; background-color: White"> <td style="font: 10pt Times New Roman, Times, Serif; padding-left: 10pt; text-align: left">Depreciation and amortization</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">96,210</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">229,241</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">-</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif"> </td> <td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: right">325,451</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">90,630</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td> <td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">159,251</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">-</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif"> </td> <td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: right">249,881</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td></tr> <tr id="xdx_404_eus-gaap--ResearchAndDevelopmentExpense_i01_z0FjxxAIarE5" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="font: 10pt Times New Roman, Times, Serif; padding-left: 10pt; text-align: left; padding-bottom: 1.5pt">Research and development</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: right">864,483</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: right">-</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: right"> - </td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: right">864,483</td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: right">1,049,909</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: right">-</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: right">-</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: right">1,049,909</td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_403_eus-gaap--OperatingIncomeLoss_pp0p0_zCWQbOBWDY0e" style="vertical-align: bottom; background-color: White"> <td style="font: 10pt Times New Roman, Times, Serif; padding-left: 20pt; text-align: left">Operating (loss)/income</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">(2,101,247</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">)</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">507,609</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">(1,585,878</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">)</td><td style="font: bold 10pt Times New Roman, Times, Serif"> </td> <td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: right">(3,179,516</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left">)</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">81,788</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">1,004,169</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">(1,032,183</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">)</td><td style="font: bold 10pt Times New Roman, Times, Serif"> </td> <td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: right">53,774</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td><span style="font-family: Times New Roman, Times,

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text-align: right">(50,250</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">)</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">(5,732,430</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">)</td><td style="font: bold 10pt Times New Roman, Times, Serif"> </td> <td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: right">(5,902,493</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left">)</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">(202,857</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">)</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">(7,281</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">)</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">(929,395</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">)</td><td style="font: bold 10pt Times New Roman, Times, Serif"> </td> <td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: right">(1,219,533</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left">)</td></tr> </table>   <table cellpadding="0" cellspacing="0" style="font: 12pt Aptos; border-collapse: collapse; width: 100%"> <tr style="display: none; vertical-align: bottom"> <td> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49C_20231001__20240630__us-gaap--StatementBusinessSegmentsAxis__custom--SecurityMember_zGrtU8oBnzBi" style="font: bold 10pt Times New Roman, Times, Serif; text-align: center"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_499_20231001__20240630__us-gaap--StatementBusinessSegmentsAxis__custom--IndustrialServicesMember_zNzo7NLRePug" style="font: bold 10pt Times New Roman, Times, Serif; text-align: center"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_494_20231001__20240630__us-gaap--StatementBusinessSegmentsAxis__us-gaap--CorporateMember_zR5LVxrTypp5" style="font: bold 10pt Times New Roman, Times, Serif; text-align: center"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_497_20231001__20240630_z3966aQI9h2b" style="font: bold 10pt Times New Roman, Times, Serif; text-align: center"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_493_20221001__20230630__us-gaap--StatementBusinessSegmentsAxis__custom--SecurityMember_zzJLilGSFy9e" style="font: bold 10pt Times New Roman, Times, Serif; text-align: center"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_491_20221001__20230630__us-gaap--StatementBusinessSegmentsAxis__custom--IndustrialServicesMember_zmuTxZxiHOV5" style="font: bold 10pt Times New Roman, Times, Serif; text-align: center"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_497_20221001__20230630__us-gaap--StatementBusinessSegmentsAxis__us-gaap--CorporateMember_zBDfrAbdPUgc" style="font: bold 10pt Times New Roman, Times, Serif; text-align: center"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49A_20221001__20230630_zYWF8N2qBFh3" style="font: bold 10pt Times New Roman, Times, Serif; text-align: center"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom"> <td style="padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="14" style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: center">Nine months ended June 30, 2024</td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="14" style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: center">Nine months ended June 30, 2023</td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom"> <td style="padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="6" style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: center">Reportable Segments</td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" style="font: bold 10pt Times New Roman, Times, Serif; 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padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: center">Consolidated</td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: center">Security</td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: center">Industrial Services</td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; 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width: 1%; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; width: 2%"><span style="font-family:

Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; width: 5%; text-align: right">25,277,939</td><td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; width: 2%"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; width: 5%; text-align: right">- - </td><td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; width: 2%"> </td> <td style="font: bold 10pt Times New Roman, Times, Serif; width: 1%; text-align: left">$</td><td style="font: bold 10pt Times New Roman, Times, Serif; width: 5%; text-align: right">48,724,159</td><td style="font: bold 10pt Times New Roman, Times, Serif; width: 1%; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; width: 2%"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; width: 5%; text-align: right">25,933,921</td><td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; width: 2%"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; width: 5%; text-align: right">16,839,858</td><td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; width: 2%"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; width: 5%; text-align: right">-</td><td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; width: 2%"> </td> <td style="font: bold 10pt Times New Roman, Times, Serif; width: 1%; text-align: left">$</td><td style="font: bold 10pt Times New Roman, Times, Serif; width: 5%; text-align: right">42,773,779</td><td style="font: bold 10pt Times New Roman, Times, Serif; width: 1%; text-align: left"> </td></tr> <tr id="xdx_405_eus-gaap--CostOfRevenue_zZtRrKO6xGtc" style="vertical-align: bottom; background-color: White"> <td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt">Cost of revenues</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: right">11,593,213</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: right">17,231,984</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: right">-</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: right">28,825,197</td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: right">13,005,314</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: right">10,908,935</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: right">-</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: right">23,914,249</td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_403_eus-gaap--GrossProfit_zujKL0CG3rh4" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="font: 10pt Times New Roman, Times, Serif; padding-left: 10pt; text-align: left">Gross profit</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">11,853,007</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">8,045,955</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">-</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif"> </td> <td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: right">19,898,962</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">12,928,607</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">5,930,923</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">-</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif"> </td> <td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: right">18,859,530</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td></tr> <tr id="xdx_40C_eus-gaap--OperatingExpensesAbstract_iB_zqv9Fjhw2gVc" style="vertical-align: bottom; background-color: White"> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">Operating expenses</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left">

Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">12,524,869</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">5,343,738 </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">3,317,055</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif"> </td> <td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: right">21,185,662</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">9,494,634</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">3,437,565</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">2,826,134</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif"> </td> <td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: right">15,758,333</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td></tr> <tr id="xdx_40E_eus-gaap--SellingGeneralAndAdministrativeExpense_i01_zCQTbNy1R0T5" style="display: none; vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="font: 10pt Times New Roman, Times, Serif; padding-left: 10pt; text-align: left">Selling, general, and administrative</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">12,524,869</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">5,343,738</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">3,317,055</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif"> </td> <td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: right">21,185,662</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">9,494,634</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">3,437,565</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">2,826,134</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif"> </td> <td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: right">15,758,333</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td></tr> <tr id="xdx_40D_eus-gaap--DepreciationAndAmortization_i01_zmSmIL0SpDBd" style="vertical-align: bottom; background-color: White"> <td style="font: 10pt Times New Roman, Times, Serif; padding-left: 10pt; text-align: left">Depreciation and amortization</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">295,622</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">703,019 </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">- </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif"> </td> <td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: right">998,641</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">161,833</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">484,157</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">52,279</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif"> </td> <td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: right">$698,269</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td></tr> <tr id="xdx_404_eus-gaap--ResearchAndDevelopmentExpense_i01_zElFyRhealic" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="font: 10pt Times New Roman, Times, Serif; padding-left: 10pt; text-align: left; padding-bottom: 1.5pt">Research and development</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: right">2,664,688</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: right">-</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: right"> - </td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: right">2,664,688</td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: right">3,895,717</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: right">-</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"><span

style="font-family: Times New Roman, Times, Serif"> </td> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; text-align: right">-</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: left"> </td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; font: bold 10pt Times New Roman, Times, Serif; text-align: right">3,895,717</td><td style="font: bold 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_403_eus-gaap--OperatingIncomeLoss_pp0p0_z4AopZ60QCF6" style="vertical-align: bottom; background-color: White"> <td style="font: 10pt Times New Roman, Times, Serif; padding-left: 20pt; text-align: left">Operating (loss)/income</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">(3,632,172</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">)</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">1,999,198</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">(3,317,055</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">)</td><td style="font: bold 10pt Times New Roman, Times, Serif"> </td> <td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: right">(4,950,029</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left">)</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">(623,577</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">)</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">2,009,201</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"> </td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">(2,878,413</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">)</td><td style="font: bold 10pt Times New Roman, Times, Serif"> </td> <td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: right">(1,492,789</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left">)</td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td> </td><td> </td> <td style="text-align: left"> </td><td> </td> <td style="text-align: right"> </td><td> </td> <td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td> </td> <td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td> </td> <td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td> </td> <td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td> </td> <td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td> </td> <td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td> </td> <td style="text-align: left"> </td></tr> <tr id="xdx_405_eus-gaap--NonoperatingIncomeExpense_zqMQMWR0GmCl" style="vertical-align: bottom; background-color: White"> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">Other income/(expense)</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">(392,707</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">)</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">(236,683</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">)</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">(6,226,414</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">)</td><td style="font: bold 10pt Times New Roman, Times, Serif"> </td> <td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: right">(6,855,804</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left">)</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">(58,065</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">)</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">(68,707</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">)</td><td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: left">$</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">(3,196,712</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">)</td><td style="font: bold 10pt Times New Roman, Times, Serif"> </td> <td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: right">(3,323,484</td><td style="font: bold 10pt Times New Roman, Times, Serif; text-align: left">)</td></tr> </table>
619348784929111468639890152795714861147301402970396583885588092514610443363905482494973223091265405658771474404836207580764806434363645191720611210247507609-1585878-3179516817881004169-103218353774-119813-50250-5732430-5902493-282857-7281-929395-121953323446220252779394872415925933921168398584277377911593213172319842882519713005314109089352391424911853007804595519898962129286075930923116363217219999198-3317055-4950029-6235772009201-2878413-1492789-392707-236683-6226414-6855804-58065-68707-3196712-3323484 NOTE 7 – RESTRICTED CASH   A subsidiary of the Company participates in a consortium in order to self-insure group care coverage for its employees. The plan is administrated by Benecon Group and the Company makes monthly deposits in a trust account to cover medical claims and any administrative costs associated with the plan. These funds, as required by the plan are restricted in nature and amounted to $1,052,028 at June 30, 2024, and $919,652 at September 30, 2023. The Company has $100,000 in restricted cash held in escrow related to projects that are still bonded through Heisey as of June 30, 2024.   1052028919652100000100000 NOTE 8 – FAIR VALUE MEASUREMENTS   Fair value is defined as the price that would be received upon sale of an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. A three-level hierarchy is applied to prioritize the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).   The three levels of the fair value hierarchy under the guidance for fair value measurements are described below: <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align:

justify; text-indent: 22.3pt"> Level 1 — Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the reporting entity has the ability to access at the measurement date. Our Level 1 assets include cash equivalents, banker's acceptances, trading securities investments and investment funds. The Company measures trading securities investments and investment funds at quoted market prices as they are traded in an active market with sufficient volume and frequency of transactions.   Level 2 — Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. If the asset or liability has a specified contractual term, a Level 2 input must be observable for substantially the full term of the asset or liability.   Level 3 — Level 3 inputs are unobservable inputs for the asset or liability in which there is little, if any, market activity for the asset or liability at the measurement date. Level 3 assets and liabilities include cost method investments. Quantitative information for Level 3 assets and liabilities reviewed at each reporting period includes indicators of significant deterioration in the earnings performance, credit rating, asset quality, business prospects of the investee, and financial indicators of the investee's ability to continue as a going concern.   <p id="xdx_898_eus-gaap--FairValueLiabilitiesMeasuredOnRecurringBasisTextBlock_z0BVfotokv0f" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 22.3pt">The Company's fair value liabilities at June 30, 2024, are as follows. SCHEDULE OF FAIR VALUE OF LIABILITIES <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2" style="text-align: center">Quoted Prices</td><td> </td> <td colspan="2" style="text-align: center">Significant</td><td> </td><td> </td> <td colspan="2" style="text-align: center"></td><td> </td><td> </td> <td colspan="2" style="text-align: center"></td><td> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2" style="text-align: center">in Active</td><td> </td> <td colspan="2" style="text-align: center">Other</td><td> </td><td> </td> <td colspan="2" style="text-align: center">Significant</td><td> </td><td> </td> <td colspan="2" style="text-align: center">Balance</td><td> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2" style="text-align: center">Markets for</td><td> </td> <td colspan="2" style="text-align: center">Observable</td><td> </td><td> </td> <td colspan="2" style="text-align: center">Unobservable</td><td> </td><td> </td> <td colspan="2" style="text-align: center">as of</td><td> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2" style="text-align: center">Identical Assets</td><td> </td> <td colspan="2" style="text-align: center">Inputs</td><td> </td> <td colspan="2" style="text-align: center">Inputs</td><td> </td><td> </td> <td colspan="2" style="text-align: center">June 30,</td><td> </td></tr> <tr style="vertical-align: bottom"> <td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">(Level 1)</td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">(Level 2)</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">(Level 3)</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">2024</td><td style="padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="font-weight: bold">Liabilities</td><td> </td> <td colspan="2"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td> </td> <td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 1.5pt; width: 41%; text-align: left">Warrant liabilities</td><td style="padding-bottom: 1.5pt; width: 2%"> </td> <td style="border-bottom: Black 1.5pt solid; width: 1%">$</td> <td id="xdx_98B_eus-gaap--LiabilitiesFairValueDisclosure_iI_c20240630__us-gaap--FairValueByFairValueHierarchyLevelAxis__us-gaap--FairValueInputsLevel1Member__us-gaap--InvestmentTypeAxis__custom--WarrantLiabilitiesMember_zQEaG2dPYJia" style="border-bottom: Black 1.5pt solid; text-align: right; width: 11%" title="Fair value liabilities"></td><td style="padding-bottom: 1.5pt; width: 2%"> </td> <td style="border-bottom: Black 1.5pt solid; width: 1%; text-align: left">$</td><td id="xdx_988_eus-gaap--LiabilitiesFairValueDisclosure_iI_c20240630__us-gaap--FairValueByFairValueHierarchyLevelAxis__us-gaap--FairValueInputsLevel2Member__us-gaap--InvestmentTypeAxis__custom--WarrantLiabilitiesMember_zUVVzfvDEN8e" style="border-bottom: Black 1.5pt solid; width: 11%; text-align: right" title="Fair value liabilities">10,428,397</td><td style="padding-bottom: 1.5pt; width: 1%; text-align: left"> </td><td style="padding-bottom: 1.5pt; width: 2%"> </td> <td style="border-bottom: Black 1.5pt solid; width: 1%; text-align: left">$</td><td id="xdx_98E_eus-gaap--LiabilitiesFairValueDisclosure_iI_c20240630__us-gaap--FairValueByFairValueHierarchyLevelAxis__us-gaap--FairValueInputsLevel3Member__us-gaap--InvestmentTypeAxis__custom--WarrantLiabilitiesMember_zszoup6u8wQ8" style="border-bottom: Black 1.5pt solid; width: 11%; text-align: right" title="Fair value liabilities"> </td><td style="padding-bottom: 1.5pt; width: 1%; text-align: left"> </td><td style="padding-bottom: 1.5pt; width: 2%"> </td> <td style="border-bottom: Black 1.5pt solid; width: 1%; text-align: left">$</td><td id="xdx_98A_eus-gaap--LiabilitiesFairValueDisclosure_iI_c20240630__us-gaap--InvestmentTypeAxis__custom--WarrantLiabilitiesMember_zNSO9UbXxHDi" style="border-bottom: Black 1.5pt solid; width: 11%; text-align: right" title="Fair value liabilities">10,428,397</td><td style="padding-bottom: 1.5pt; width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td> </td><td> </td> <td style="text-align: left"> </td> <td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 2.5pt"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double">$</td> <td id="xdx_983_eus-gaap--LiabilitiesFairValueDisclosure_iI_c20240630__us-gaap--FairValueByFairValueHierarchyLevelAxis__us-gaap--FairValueInputsLevel1Member_zx1hOWJCN591" style="border-bottom: Black 2.5pt double; text-align: right" title="Fair value liabilities">-</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_98D_eus-gaap--LiabilitiesFairValueDisclosure_iI_c20240630__us-gaap--FairValueByFairValueHierarchyLevelAxis__us-gaap--FairValueInputsLevel2Member_zG6qDG7J3Fif" style="border-bottom: Black 2.5pt double; text-align: right" title="Fair value liabilities">10,428,397</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_98E_eus-gaap--LiabilitiesFairValueDisclosure_iI_c20240630__us-gaap--FairValueByFairValueHierarchyLevelAxis__us-gaap--FairValueInputsLevel3Member_zctVXSgCpwB" style="border-bottom: Black 2.5pt double; text-align: right" title="Fair value liabilities">-</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td id="xdx_986_eus-gaap--LiabilitiesFairValueDisclosure_iI_c20240630_z4Q5HG8P2qe7"

style="border-bottom: Black 2.5pt double; text-align: right" title="Fair value liabilities">10,428,397</td> <td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>   At September 30, 2023, the Company had no fair value liabilities.   <p id="xdx_89A_ecustom--ScheduleOfWarrantLiabilitiesTableTextBlock_zFVGZCK4kkEc" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-indent: 0.5in; text-align: justify; background-color: white">A summary of the warrant liabilities activity for the nine months ended June 30, 2024, is as follows: SCHEDULE OF THE WARRANT LIABILITIES ACTIVITY <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td> <td colspan="2" id="xdx_4BB_us-gaap--ClassOfWarrantOrRightAxis_custom--SeriesAWarrantsMember_zI2ERwM9hslf" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Series A Warrants</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td> <td colspan="2" id="xdx_4B3_us-gaap--ClassOfWarrantOrRightAxis_custom--SeriesBWarrantsMember_zcW8OlTtUKY2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Series B Warrants</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td> <td colspan="2" id="xdx_4B2_us-gaap--ClassOfWarrantOrRightAxis_custom--PrefundedWarrantsMember_zcbATBypiANh" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Prefunded Warrants</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td> <td colspan="2" id="xdx_4BD_zZl7xNmrD9fg" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Total</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr id="xdx_43A_c20231001__20240630_eus-gaap--ClassOfWarrantOrRightOutstanding_iS_znHh53m04FCl" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Warrant Liabilities at September 30, 2023</td><td> </td> <td style="text-align: right">$</td> <td style="text-align: right">-</td><td> </td><td> </td> <td style="text-align: center">$</td> <td style="text-align: center">-</td><td> </td><td> </td> <td style="text-align: center">$</td> <td style="text-align: center">-</td><td> </td><td> </td> <td style="text-align: center"><span style="font-family: Times New Roman, Times, Serif">$</td> <td style="text-align: center">-</td><td> </td></tr> <tr id="xdx_40D_ecustom--WarrantsIssued_zJTxELhodoFe" style="vertical-align: bottom; background-color: White"> <td style="width: 40%; text-align: left">Warrants Issued</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 11%; text-align: right">11,242,940</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 11%; text-align: right">2,942,711</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 11%; text-align: right">3,093,960</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 11%; text-align: right">17,279,611</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_404_ecustom--WarrantsExercised_zdZ5NYVV54G5" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Warrants Exercised</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(864,214</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(3,179,110</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(4,043,324</td><td style="text-align: left">)</td></tr> <tr id="xdx_404_ecustom--FairMarketRevaluation_zZRfVo9RGrol" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Fair market revaluation</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(2,221,206</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(671,834</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">85,150</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(2,807,890</td><td style="padding-bottom: 1.5pt; text-align: left">)</td></tr> <tr id="xdx_439_c20231001__20240630_eus-gaap--ClassOfWarrantOrRightOutstanding_iE_zHxWL3oyfBuf" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 2.5pt">Warrant Liabilities at June 30, 2024</td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right">8,157,520</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left"> </td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right">2,270,877</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left"> </td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right">-</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left"> </td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right">10,428,397</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left"> </td></tr> </table>   <p id="xdx_898_eus-gaap--FairValueLiabilitiesMeasuredOnRecurringBasisTextBlock_z0BVfotokv0F" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 22.3pt">The Company's fair value liabilities at June 30, 2024, are as follows. SCHEDULE OF FAIR VALUE OF LIABILITIES <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2" style="text-align: center">Quoted Prices</td><td> </td> <td colspan="2" style="text-align: center">Significant</td><td> </td><td> </td> <td colspan="2" style="text-align: center"></td><td> </td><td> </td> <td colspan="2" style="text-align: center"></td><td> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2" style="text-align: center">in Active</td><td> </td> <td colspan="2" style="text-align: center">Other</td><td> </td><td> </td> <td colspan="2" style="text-align: center">Significant</td><td> </td><td> </td> <td colspan="2" style="text-align: center">Balance</td><td> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2" style="text-align: center">Markets for</td><td><span style="font-family: Times New

Roman, Times, Serif"> </td> <td colspan="2" style="text-align: center">Observable</td><td> </td><td> </td> <td colspan="2" style="text-align: center">Unobservable</td><td> </td><td> </td> <td colspan="2" style="text-align: center">as of</td><td> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2" style="text-align: center">Identical Assets</td><td> </td> <td colspan="2" style="text-align: center">Inputs</td><td> </td><td> </td> <td colspan="2" style="text-align: center">Inputs</td><td> </td> <td colspan="2" style="text-align: center">June 30,</td><td> </td></tr> <tr style="vertical-align: bottom"> <td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">(Level 1)</td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">(Level 2)</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">(Level 3)</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">2024</td><td style="padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="font-weight: bold">Liabilities</td><td> </td> <td colspan="2"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td> <td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td> </td> <td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 1.5pt; width: 41%; text-align: left">Warrant liabilities</td><td style="padding-bottom: 1.5pt; width: 2%"> </td> <td style="border-bottom: Black 1.5pt solid; width: 1%">$</td> <td id="xdx_98B_eus-gaap--LiabilitiesFairValueDisclosure_iI_c20240630__us-gaap--FairValueByFairValueHierarchyLevelAxis__us-gaap--FairValueInputsLevel1Member__us-gaap--InvestmentTypeAxis__custom--WarrantLiabilitiesMember_zQEaG2dPYjia" style="border-bottom: Black 1.5pt solid; text-align: right; width: 11%" title="Fair value liabilities">-</td><td style="padding-bottom: 1.5pt; width: 2%"> </td> <td style="border-bottom: Black 1.5pt solid; width: 1%; text-align: left">$</td><td id="xdx_988_eus-gaap--LiabilitiesFairValueDisclosure_iI_c20240630__us-gaap--FairValueByFairValueHierarchyLevelAxis__us-gaap--FairValueInputsLevel2Member__us-gaap--InvestmentTypeAxis__custom--WarrantLiabilitiesMember_zUVVzfvDEN8e" style="border-bottom: Black 1.5pt solid; width: 11%; text-align: right" title="Fair value liabilities">10,428,397</td><td style="padding-bottom: 1.5pt; width: 1%; text-align: left"> </td><td style="padding-bottom: 1.5pt; width: 2%"> </td> <td style="border-bottom: Black 1.5pt solid; width: 1%; text-align: left">$</td><td id="xdx_98E_eus-gaap--LiabilitiesFairValueDisclosure_iI_c20240630__us-gaap--FairValueByFairValueHierarchyLevelAxis__us-gaap--FairValueInputsLevel3Member__us-gaap--InvestmentTypeAxis__custom--WarrantLiabilitiesMember_zszoup6u8wO8" style="border-bottom: Black 1.5pt solid; width: 11%; text-align: right" title="Fair value liabilities"> -</td><td style="padding-bottom: 1.5pt; width: 1%; text-align: left"> </td><td style="padding-bottom: 1.5pt; width: 2%"> </td> <td style="border-bottom: Black 1.5pt solid; width: 1%; text-align: left">$</td><td id="xdx_98A_eus-gaap--LiabilitiesFairValueDisclosure_iI_c20240630__us-gaap--InvestmentTypeAxis__custom--WarrantLiabilitiesMember_zNSO9UbXxHDi" style="border-bottom: Black 1.5pt solid; width: 11%; text-align: right" title="Fair value liabilities">10,428,397</td><td style="padding-bottom: 1.5pt; width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: left"> </td> <td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td> </td> <td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td> </td> <td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 2.5pt"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double">$</td> <td id="xdx_983_eus-gaap--LiabilitiesFairValueDisclosure_iI_c20240630__us-gaap--FairValueByFairValueHierarchyLevelAxis__us-gaap--FairValueInputsLevel1Member_zx1hOWJCNS91" style="border-bottom: Black 2.5pt double; text-align: right" title="Fair value liabilities">-</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_98D_eus-gaap--LiabilitiesFairValueDisclosure_iI_c20240630__us-gaap--FairValueByFairValueHierarchyLevelAxis__us-gaap--FairValueInputsLevel2Member_zG6qDG7J3Fjf" style="border-bottom: Black 2.5pt double; text-align: right" title="Fair value liabilities">10,428,397</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_98E_eus-gaap--LiabilitiesFairValueDisclosure_iI_c20240630__us-gaap--FairValueByFairValueHierarchyLevelAxis__us-gaap--FairValueInputsLevel3Member_zctVXSgCpwB" style="border-bottom: Black 2.5pt double; text-align: right" title="Fair value liabilities">-</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td id="xdx_986_eus-gaap--LiabilitiesFairValueDisclosure_iI_c20240630_z4Q5HG8P2ge7" style="border-bottom: Black 2.5pt double; text-align: right" title="Fair value liabilities">10,428,397</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>   At September 30, 2023, the Company had no fair value liabilities.   <p id="xdx_89A_ecustom--ScheduleOfWarrantLiabilitiesTableTextBlock_zFVGZCK4kkEc" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-indent: 0.5in; text-align: justify; background-color: white">A summary of the warrant liabilities activity for the nine months ended June 30, 2024, is as follows: SCHEDULE OF THE WARRANT LIABILITIES ACTIVITY <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td> <td colspan="2" id="xdx_4BB_us-gaap--ClassOfWarrantOrRightAxis_custom--SeriesAWarrantsMember_zI2ERwM9hslf" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Series A Warrants</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td> <td colspan="2" id="xdx_4B3_us-gaap--ClassOfWarrantOrRightAxis_custom--SeriesBWarrantsMember_zcW8OlTtUKY2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Series B Warrants</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td> <td colspan="2" id="xdx_4B2_us-gaap--ClassOfWarrantOrRightAxis_custom--PrefundedWarrantsMember_zcbATBypiANh" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Prefunded Warrants</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td> <td colspan="2" id="xdx_4BD_zZl7xNmrD9fg" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Total</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr id="xdx_43A_c20231001__20240630_eus-gaap--ClassOfWarrantOrRightOutstanding_iS_znHh53m04FCl" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Warrant Liabilities at September 30, 2023</td><td> </td> <td style="text-align: right">$</td> <td style="text-align: right">-</td><td> </td><td> </td> <td style="text-align: center">$</td> <td style="text-align: center">-</td><td> </td><td> </td> <td style="text-align: center">$</td> <td style="text-align: center">-</td><td> </td><td> </td> <td style="text-align: center"><span style="font-family: Times New Roman, Times, Serif">$</td> <td style="text-align: center">-</td><td> </td></tr> <tr id="xdx_40D_ecustom--WarrantsIssued_zJTxELhodoFe" style="vertical-align: bottom; background-color: White"> <td style="width: 40%; text-align: left"><span

style="font-family: Times New Roman, Times, Serif">Warrants Issued</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 11%; text-align: right">11,242,940</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 11%; text-align: right">2,942,711</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 11%; text-align: right">3,093,960</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 11%; text-align: right">17,279,611</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_404_ecustom--WarrantsExercised_zdZ5NYVV54G5" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Warrants Exercised</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(864,214</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(3,179,110</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(4,043,324</td><td style="text-align: left">)</td></tr> <tr id="xdx_404_ecustom--FairMarketRevaluation_zZRJVo9RGrol" style="vertical-align: bottom; 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font-weight: bold; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right">-</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left"> </td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right">10,428,397</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left"> </td></tr> </table>   10428397104283971042839710428397<p id="xdx_89A_ecustom--ScheduleOfWarrantLiabilitiesTableTextBlock_zFVGZCK4kkEc" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-indent: 0.5in; text-align: justify; background-color: white">A summary of the warrant liabilities activity for the nine months ended June 30, 2024, is as follows: SCHEDULE OF THE WARRANT LIABILITIES ACTIVITY <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; 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background-color: White"> <td style="width: 40%; text-align: left">Warrants Issued</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 11%; text-align: right">11,242,940</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 11%; text-align: right">2,942,711</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 11%; text-align: right">3,093,960</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 11%; text-align: right">17,279,611</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_404_ecustom--WarrantsExercised_zdZ5NYVV54G5" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Warrants Exercised</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(864,214</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(3,179,110</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(4,043,324</td><td style="text-align: left">)</td></tr> <tr id="xdx_404_ecustom--FairMarketRevaluation_zZRJVo9RGrol" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Fair market revaluation</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(2,221,206</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right"><span style="font-

family: Times New Roman, Times, Serif">(671,834</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">85,150</td> <td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: right">(2,807,890</td><td style="padding-bottom: 1.5pt; text-align: left">)</td></tr> <tr id="xdx_439_c20231001__20240630_eus-gaap--ClassOfWarrantOrRightOutstanding_iE_zHxWL3oyfBuf" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 2.5pt">Warrant Liabilities at June 30, 2024</td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right">8,157,520</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left"> </td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right">2,270,877</td> <td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left"> </td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right">-</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left"> </td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right">10,428,397</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left"> </td></tr> </table>   112429402942711309396017279611-864214-3179110-4043324-2221206-67183485150-280789081575202270877107104283972 id="xdx_806_eus-gaap--LoansNotesTradeAndOtherReceivablesDisclosureTextBlock_zgHs7S9ed3D5" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0">NOTE 9 – TRADE RECEIVABLES, NET   <p id="xdx_891_eus-gaap--ScheduleOfAccountsNotesLoansAndFinancingReceivableTextBlock_zF1LHPcsi2Y9" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in">Trade receivables, net consist of the following:

family: Times New Roman, Times, Serif">(671,834</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">85,150</td> <td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: right">(2,807,890</td><td style="padding-bottom: 1.5pt; text-align: left">)</td></tr> <tr id="xdx_439_c20231001__20240630_eus-gaap--ClassOfWarrantOrRightOutstanding_iE_zHxWL3oyfBuf" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 2.5pt">Warrant Liabilities at June 30, 2024</td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right">8,157,520</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left"> </td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right">2,270,877</td> <td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left"> </td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right">-</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left"> </td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right">10,428,397</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left"> </td></tr> </table>   112429402942711309396017279611-864214-3179110-4043324-2221206-67183485150-280789081575202270877107104283972 id="xdx_806_eus-gaap--LoansNotesTradeAndOtherReceivablesDisclosureTextBlock_zgHs7S9ed3D5" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0">NOTE 9 – TRADE RECEIVABLES, NET   <p id="xdx_891_eus-gaap--ScheduleOfAccountsNotesLoansAndFinancingReceivableTextBlock_zF1LHPcsi2Y9" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in">Trade receivables, net consist of the following:

id="xdx_8BB_zNNo5PDOX4G" style="display: none">SCHEDULE OF TRADE RECEIVABLES, NET <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2" id="xdx_499_20240630_z7InjOm1Yhm3" style="text-align: center">June 30,</td><td> </td><td> </td> <td colspan="2" id="xdx_490_20230930_zSZEHQKHi4vf" style="text-align: center">September 30,</td><td> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">2024</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">2023</td><td style="padding-bottom: 1.5pt"> </td></tr> <tr id="xdx_407_eus-gaap--AccountsReceivableGross_iI_pp0p0_maARNCzZ7g_zqXdzZilO4cl" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 60%; text-align: left">Trade receivables</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 16%; text-align: right">8,023,886</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 16%; text-align: right">9,444,619</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_407_eus-gaap--AllowanceForDoubtfulAccountsReceivable_iNI_pp0p0_di_msARNCzZ7g_zsJplNdxvxqa" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Allowance for credit losses</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(223,003</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: right">(234,924</td><td style="padding-bottom: 1.5pt; text-align: left">)</td></tr> <tr id="xdx_401_eus-gaap--AccountsReceivableNet_iTI_pp0p0_mtARNCzZ7g_zNI1qeZy1sjj" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 2.5pt">Accounts receivables, net, total</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">7,800,883</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">9,209,695</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>   Trade receivables include amounts due for shipped products and services rendered.   Allowance for credit losses include estimated losses resulting from the inability of our customers to make the required payments.   <p id="xdx_891_eus-gaap--ScheduleOfAccountsNotesLoansAndFinancingReceivableTextBlock_zF1LHPcsi2Y9" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in">Trade receivables, net consist of the following:

id="xdx_8BB_zNNo5PDOX4G" style="display: none">SCHEDULE OF TRADE RECEIVABLES, NET <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2" id="xdx_499_20240630_z7InjOm1Yhm3" style="text-align: center">June 30,</td><td> </td><td> </td> <td colspan="2" id="xdx_490_20230930_zSZEHQKHi4vf" style="text-align: center">September 30,</td><td> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">2024</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">2023</td><td style="padding-bottom: 1.5pt"> </td></tr> <tr id="xdx_407_eus-gaap--AccountsReceivableGross_iI_pp0p0_maARNCzZ7g_zqXdzZilO4cl" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 60%; text-align: left">Trade receivables</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 16%; text-align: right">8,023,886</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 16%; text-align: right">9,444,619</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_407_eus-gaap--AllowanceForDoubtfulAccountsReceivable_iNI_pp0p0_di_msARNCzZ7g_zsJplNdxvxqa" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Allowance for credit losses</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(223,003</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: right">(234,924</td><td style="padding-bottom: 1.5pt; text-align: left">)</td></tr> <tr id="xdx_401_eus-gaap--AccountsReceivableNet_iTI_pp0p0_mtARNCzZ7g_zNI1qeZy1sjj" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 2.5pt">Accounts receivables, net, total</td><td style="padding-bottom: 2.5pt"><span

style="font-family: Times New Roman, Times, Serif"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">7,800,883</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">9,209,695</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> 0023886944461922300323492478000839209695 NOTE 10 - PREPAID EXPENSES AND OTHER CURRENT ASSETS   <p id="xdx_895_eus-gaap--DeferredCostsCapitalizedPrepaidAndOtherAssetsDisclosureTextBlock_zcu9e2lsfKd6" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.5in">Prepaid expenses and other current assets consist of the following: SUMMARY OF PREPAID EXPENSES AND OTHER CURRENT ASSETS <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49E_20240630_zgbTEGEo7YXj" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2024</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_491_20230930_z7yxHbYAqohg" style="border-bottom: Black 1.5pt solid; text-align: center">September 30, 2023</td><td style="padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom"> <td> </td> <td> </td> <td colspan="2"> </td> <td> </td><td> </td> <td colspan="2"> </td><td> </td></tr> <tr id="xdx_408_eus-gaap--PrepaidExpenseCurrent_iI_maOACzFrC_zjWvUULKxr4f" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 60%; text-align: left">Prepaid expenses</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 16%; text-align: right">602,428</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="width: 16%; text-align: right">521,310</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_409_ecustom--PrepaidInventoriesCurrent_iI_maOACzFrC_zSQYuLTOny6" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Prepaid inventory</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">378,306</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1,084,051</td><td style="text-align: left"> </td></tr> <tr id="xdx_404_eus-gaap--DeferredCostsCurrent_iI_maOACzFrC_zDHwClQbdL52" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Deferred costs</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">87,616</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">25,941</td><td style="text-align: left"> </td></tr> <tr id="xdx_40D_eus-gaap--ShortTermInvestments_iI_maOACzFrC_zuciytIVB3Gc" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Short-term investments</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">13,871</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">13,663</td><td style="text-align: left"> </td></tr> <tr id="xdx_40A_ecustom--PrepaidLoanOriginationCosts_iI_maOACzFrC_zlaV0YgbRBci" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Loan origination costs</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">18,133</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">-</td><td style="text-align: left"> </td></tr> <tr id="xdx_405_eus-gaap--PrepaidTaxes_iI_maOACzFrC_z8ejIxTy5R7" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Prepaid income taxes</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">481,672</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">168,555</td><td style="text-align: left"> </td></tr> <tr id="xdx_40C_ecustom--PrepaidValueAddedTaxAndGoodsAndServicesTaxReceivable_iI_maOACzFrC_zCgdX5ivbatf" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 1.5pt">VAT and GST tax receivable</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">298,502</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_40B_eus-gaap--PrepaidExpenseAndOtherAssetsCurrent_iTI_mtOACzFrC_zG2TwdoK4ew2" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt, font-weight: bold, text-align: left, padding-bottom: 2.5pt">Prepaid expenses and other current assets total</td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right">1,582,026</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left"> </td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right">2,112,022</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left"> </td></tr> </table>   <p id="xdx_895_eus-gaap--DeferredCostsCapitalizedPrepaidAndOtherAssetsDisclosureTextBlock_zcu9e2lsfKd6" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.5in">Prepaid expenses and other current assets consist of the following: SUMMARY OF PREPAID EXPENSES AND OTHER CURRENT ASSETS <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49E_20240630_zgbTEGEo7YXj" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2024</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_491_20230930_z7yxHbYAqohg" style="border-bottom: Black 1.5pt solid; text-align: center">September 30, 2023</td><td style="padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom"> <td> </td> <td> </td> <td colspan="2"> </td> <td> </td><td> </td> <td colspan="2"> </td><td> </td></tr> <tr id="xdx_408_eus-gaap--PrepaidExpenseCurrent_iI_maOACzFrC_zjWvUULKxr4f" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 60%; text-align: left">Prepaid expenses</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 16%; text-align: right">602,428</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="width: 16%; text-align: right">521,310</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_409_ecustom--PrepaidInventoriesCurrent_iI_maOACzFrC_zSQYuLTOny6" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Prepaid inventory</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">378,306</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">

1,084,051</td><td style="text-align: left"> </td></tr> <tr id="xdx_404_eus-gaap--DeferredCostsCurrent_iI_maOACzFrC_zDHwClQbdL52" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Deferred costs</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">87,616</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">25,941</td><td style="text-align: left"> </td></tr> <tr id="xdx_40D_eus-gaap--ShortTermInvestments_iI_maOACzFrC_zuciytIVB3Gc" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Short-term investments</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">13,871</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">13,663</td><td style="text-align: left"> </td></tr> <tr id="xdx_40A_ecustom--PrepaidLoanOriginationCosts_iI_maOACzFrC_zlaV0YgbRBci" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Loan origination costs</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">18,133</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">-</td><td style="text-align: left"> </td></tr> <tr id="xdx_405_eus-gaap--PrepaidTaxes_iI_maOACzFrC_z8ejIxTy5R7" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Prepaid income taxes</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">481,672</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">168,555</td><td style="text-align: left"> </td></tr> <tr id="xdx_40C_ecustom--PrepaidValueAddedTaxAndGoodsAndServicesTaxReceivable_iI_maOACzFrC_zCgdX5ivbatf" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 1.5pt">VAT and GST tax receivable</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">298,502</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_40B_eus-gaap--PrepaidExpenseAndOtherAssetsCurrent_iTI_mtOACzFrC_zG2TwdoK4ew2" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; font-weight: bold; text-align: left; padding-bottom: 2.5pt">Prepaid expenses and other current assets total</td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right">1,582,026</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left"> </td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right">2,112,022</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left"> </td></tr> </table>
NOTE 11 – INVENTORY, NET   Inventory, net consisted of the following: SCHEDULE OF INVENTORY, NET <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2" id="xdx_498_20240630_z1UJrx1MoV8c" style="text-align: center">June 30,</td><td> </td><td> </td> <td colspan="2" id="xdx_493_20230930_zlCpbe3XP6m9" style="text-align: center">September 30,</td><td> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">2024</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">2023</td><td style="padding-bottom: 1.5pt"> </td></tr> <tr id="xdx_405_eus-gaap--InventoryRawMaterials_iI_pp0p0_maINzQOW_zqRALRiy7Kth" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 60%; text-align: left">Raw materials</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 16%; text-align: right">844,693</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="width: 16%; text-align: right">885,398</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_406_eus-gaap--InventoryWorkInProcess_iI_pp0p0_maINzQOW_zWq38LHBFyi8" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Work in progress</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">306,255</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">109,019</td><td style="text-align: left"> </td></tr> <tr id="xdx_406_eus-gaap--InventoryFinishedGoods_iI_pp0p0_maINzQOW_zwxmRRjauLn5" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 1.5pt">Finished goods</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">6,381,007</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">7,744,802</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_40B_eus-gaap--InventoryNet_iTI_pp0p0_mtINzQOW_zLCJFce6pZh2" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; text-align: left; padding-bottom: 2.5pt">Inventory, net</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td style="border-bottom: Black 2.5pt double; text-align: right">7,531,955</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td style="border-bottom: Black 2.5pt double; text-align: right">8,739,219</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>   The Company maintained an allowance for obsolete inventories of $501,836 and $618,021 at June 30, 2024 and September 30, 2023, respectively.   Inventory, net consisted of the following: SCHEDULE OF INVENTORY, NET <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2" id="xdx_498_20240630_z1UJrx1MoV8c" style="text-align: center">June 30,</td><td> </td><td> </td> <td colspan="2" id="xdx_493_20230930_zlCpbe3XP6m9" style="text-align: center">September 30,</td><td> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">2024</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"><span style="font-family: Times

New Roman, Times, Serif"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">2023</td><td style="padding-bottom: 1.5pt"> </td></tr> <tr id="xdx_405_eus-gaap--InventoryRawMaterials_iI_pp0p0_maINzQOW_zqRALRiy7Kth" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 60%; text-align: left">Raw materials</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 16%; text-align: right">844,693</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="width: 16%; text-align: right">885,398</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_406_eus-gaap--InventoryWorkInProcess_iI_pp0p0_maINzQOW_zWq38LHBFyi8" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Work in progress</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">306,255</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">109,019</td><td style="text-align: left"> </td></tr> <tr id="xdx_406_eus-gaap--InventoryFinishedGoods_iI_pp0p0_maINzQOW_zwxmRRjauLn5" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 1.5pt">Finished goods</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">6,381,007</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">7,744,802</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_40B_eus-gaap--InventoryNet_iTI_pp0p0_mtINzQOW_zLCJFce6pZh2" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; text-align: left; padding-bottom: 2.5pt">Inventory, net</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td style="border-bottom: Black 2.5pt double; text-align: right">7,531,955</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td style="border-bottom: Black 2.5pt double; text-align: right">8,739,219</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> 844693885398306255109019638100777448027531955873921950183661802 1 NOTE 12 - PROPERTY AND EQUIPMENT   Property and equipment are summarized as follows: SUMMARY OF PROPERTY AND EQUIPMENT <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2" id="xdx_49C_20240630_zlgX3ckArIxk" style="text-align: center">June 30, </td><td> </td><td> </td> <td colspan="2" id="xdx_49D_20230930_zUMTN8mrvhP2" style="text-align: center">September 30,</td><td> </td></tr> <tr style="vertical-align: bottom"> <td> </td> <td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">2024</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">2023</td><td style="padding-bottom: 1.5pt"> </td></tr> <tr id="xdx_407_eus-gaap--PropertyPlantAndEquipmentGross_iI_pp0p0_hus-gaap--PropertyPlantAndEquipmentByTypeAxis__us-gaap--LandMember_ztTYU94fAP3i" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 60%">Land</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 16%; text-align: right">945,279</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="width: 16%; text-align: right">945,279</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_405_eus-gaap--PropertyPlantAndEquipmentGross_iI_pp0p0_hus-gaap--PropertyPlantAndEquipmentByTypeAxis__custom--BuildingAndLeaseholdImprovementsMember_zpl6rr7idjfl" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Building and leasehold improvements</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">4,384,484</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">4,362,062</td><td style="text-align: left"> </td></tr> <tr id="xdx_402_eus-gaap--PropertyPlantAndEquipmentGross_iI_pp0p0_hus-gaap--PropertyPlantAndEquipmentByTypeAxis__us-gaap--FurnitureAndFixturesMember_zZXjaq5Te9d3" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Furniture and office equipment</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">598,123</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">579,700</td><td style="text-align: left"> </td></tr> <tr id="xdx_40A_eus-gaap--PropertyPlantAndEquipmentGross_iI_pp0p0_hus-gaap--PropertyPlantAndEquipmentByTypeAxis__custom--ComputersAndSoftwareMember_zDGIJiXnmVKd" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Computers and software</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1,333,135</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1,333,135</td><td style="text-align: left"> </td></tr> <tr id="xdx_401_eus-gaap--PropertyPlantAndEquipmentGross_iI_pp0p0_hus-gaap--PropertyPlantAndEquipmentByTypeAxis__us-gaap--MachineryAndEquipmentMember_z8osbym816kb" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 1.5pt">Machinery and equipment</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: right">12,691,462</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">12,488,639</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_400_eus-gaap--PropertyPlantAndEquipmentGross_iI_pp0p0_maPPAENzBKZ_ziHHvNW09X3c" style="vertical-align: bottom; background-color: White"> <td>Property and equipment, gross</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">19,952,483</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">19,708,815</td><td style="text-align: left"> </td></tr> <tr id="xdx_402_eus-gaap--AccumulatedDepreciationDepletionAndAmortizationPropertyPlantAndEquipment_iNI_pp0p0_di_msPPAENzBKZ_zvHHr6n1alK8" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 1.5pt">Less: Accumulated depreciation</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(11,369,370</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(10,490,114</td><td style="padding-bottom: 1.5pt; text-align: left">)</td></tr> <tr id="xdx_403_eus-gaap--PropertyPlantAndEquipmentNet_iTI_pp0p0_mtPPAENzBKZ_z5kwKMF7Kru" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 2.5pt">Property and equipment, net</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">8,583,113</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">9,218,701</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>   Depreciation expense for the three and nine months ended June

30, 2024 and 2023, was $325,451 and $998,641, and $249,881 and $698,269, respectively and is recorded in cost of revenues and general and administrative expenses on the Company's condensed consolidated statements of operations.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0"> </p> <p id="xdx_89C_eus-gaap--PropertyPlantAndEquipmentTextBlock_zchMij1O6975" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.5in">Property and equipment are summarized as follows:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.5in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; display: none; margin: 0pt 0"> SUMMARY OF PROPERTY AND EQUIPMENT</p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2" id="xdx_49C_20240630_zlgX3ckArlxk" style="text-align: center">June 30,</td><td> </td><td> </td> <td colspan="2" id="xdx_49D_20230930_zUMTN8mrvhP2" style="text-align: center">September 30,</td><td> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">2024</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">2023</td><td style="padding-bottom: 1.5pt"> </td></tr> <tr id="xdx_407_eus-gaap--PropertyPlantAndEquipmentGross_iI_pp0p0_hus-gaap--PropertyPlantAndEquipmentByTypeAxis__us-gaap--LandMember_ztTYU94fAP3i" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 60%">Land</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 16%; text-align: right">945,279</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 16%; text-align: right">945,279</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_405_eus-gaap--PropertyPlantAndEquipmentGross_iI_pp0p0_hus-gaap--PropertyPlantAndEquipmentByTypeAxis__custom--BuildingAndLeaseholdImprovementsMember_zpl6rr7idjfl" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Building and leasehold improvements</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">4,384,484</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">4,362,062</td><td style="text-align: left"> </td></tr> <tr id="xdx_402_eus-gaap--PropertyPlantAndEquipmentGross_iI_pp0p0_hus-gaap--PropertyPlantAndEquipmentByTypeAxis__us-gaap--FurnitureAndFixturesMember_zZXjaq5Te9d3" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Furniture and office equipment</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">598,123</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">579,700</td><td style="text-align: left"> </td></tr> <tr id="xdx_40A_eus-gaap--PropertyPlantAndEquipmentGross_iI_pp0p0_hus-gaap--PropertyPlantAndEquipmentByTypeAxis__custom--ComputersAndSoftwareMember_zDGLJiXnmVKd" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Computers and software</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1,333,135</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1,333,135</td><td style="text-align: left"> </td></tr> <tr id="xdx_401_eus-gaap--PropertyPlantAndEquipmentGross_iI_pp0p0_hus-gaap--PropertyPlantAndEquipmentByTypeAxis__us-gaap--MachineryAndEquipmentMember_z8osbym816kb" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 1.5pt">Machinery and equipment</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">12,691,462</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">12,488,639</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_400_eus-gaap--PropertyPlantAndEquipmentGross_iI_pp0p0_maPPAENzBKZ_ziHHvNW09X3c" style="vertical-align: bottom; background-color: White"> <td>Property and equipment, gross</td> <td> </td> <td style="text-align: left"> </td><td style="text-align: right">19,952,483</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">19,708,815</td><td style="text-align: left"> </td></tr> <tr id="xdx_402_eus-gaap--AccumulatedDepreciationDepletionAndAmortizationPropertyPlantAndEquipment_iNI_pp0p0_di_msPPAENzBKZ_zvHHr6n1alK8" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 1.5pt">Less: Accumulated depreciation</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(11,369,370</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(10,490,114</td><td style="padding-bottom: 1.5pt; text-align: left">)</td></tr> <tr id="xdx_403_eus-gaap--PropertyPlantAndEquipmentNet_iTI_pp0p0_mtPPAENzBKZ_z5kwKMF7Kru" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 2.5pt">Property and equipment, net</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">8,583,113</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">9,218,701</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>
94527994527943844844362062598123579700133313513331351269146212488639199524831970881511369370104901148583113921870132545199864124988169826 9 NOTE 13 - GOODWILL   Changes in the carrying amount of goodwill, by segment, are as follows: SCHEDULE OF GOODWILL BY SEGMENT <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">Security</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">Industrial Services</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">Consolidated</td><td style="padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 46%; padding-bottom: 1.5pt">Balance at September 30, 2023</td><td style="width: 2%; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; width: 1%; text-align: left">$</td><td id="xdx_98A_eus-gaap--Goodwill_iS_c20231001__20240630__us-gaap--StatementBusinessSegmentsAxis__custom--SecurityMember_zGaOmP66Nn6k" style="border-bottom: Black 1.5pt solid; width: 14%; text-align: right" title="Balance beginning">530,475</td><td style="width: 1%; padding-bottom: 1.5pt; text-align: left"> </td><td style="width: 2%; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; width: 1%; text-align: left">$</td><td id="xdx_986_eus-gaap--Goodwill_iS_c20231001__20240630__us-gaap--StatementBusinessSegmentsAxis__custom--IndustrialServicesMember_zB0LotCobsEl" style="border-

bottom: Black 1.5pt solid; width: 14%; text-align: right" title="Balance beginning">3,851,416</td><td style="width: 1%; padding-bottom: 1.5pt; text-align: left"> </td><td style="width: 2%; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; width: 1%; text-align: left">$</td><td id="xdx_986_eus-gaap--Goodwill_iS_c20231001__20240630_zgSA7NJVlnuf" style="border-bottom: Black 1.5pt solid; width: 14%; text-align: right" title="Goodwill, Balance beginning">4,381,891</td><td style="width: 1%; padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 1.5pt">Purchase price allocation adjustment</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98A_eus-gaap--GoodwillPurchaseAccountingAdjustments_c20231001__20240630__us-gaap--StatementBusinessSegmentsAxis__custom--SecurityMember_zHKtpIWOBkgg" style="border-bottom: Black 1.5pt solid; text-align: right" title="Purchase price allocation adjustment">(143,069</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_984_eus-gaap--GoodwillPurchaseAccountingAdjustments_c20231001__20240630__us-gaap--StatementBusinessSegmentsAxis__custom--IndustrialServicesMember_zUROalh4fIg8" style="border-bottom: Black 1.5pt solid; text-align: right" title="Purchase price allocation adjustment">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98D_eus-gaap--GoodwillPurchaseAccountingAdjustments_c20231001__20240630_zdeoGFYLlpwj" style="border-bottom: Black 1.5pt solid; text-align: right" title="Purchase price allocation adjustment">(143,069</td><td style="padding-bottom: 1.5pt; text-align: left">)</td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 2.5pt">Balance at June 30, 2024</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_98E_eus-gaap--Goodwill_iE_c20231001__20240630__us-gaap--StatementBusinessSegmentsAxis__custom--SecurityMember_zlMX6zQE9LV3" style="border-bottom: Black 2.5pt double; text-align: right" title="Balance ending">387,406</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_982_eus-gaap--Goodwill_iE_c20231001__20240630__us-gaap--StatementBusinessSegmentsAxis__custom--IndustrialServicesMember_z4m07nuzd0cc" style="border-bottom: Black 2.5pt double; text-align: right" title="Balance ending">3,851,416</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_980_eus-gaap--Goodwill_iE_c20231001__20240630_z8fxX05VdRw4" style="border-bottom: Black 2.5pt double; text-align: right" title="Goodwill, Balance ending">4,238,822</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>   As of June 30, 2024, and September 30, 2023, accumulated impairment losses of $3,316,000 related to the Security segment have been recorded.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"> </p> <p id="xdx_895_eus-gaap--ScheduleOfGoodwillTextBlock_zx7tYdgk0263" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-indent: 0.5in; text-align: justify">Changes in the carrying amount of goodwill, by segment, are as follows:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-indent: 0.5in; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; display: none; margin: 0pt 0; text-align: justify">SCHEDULE OF GOODWILL BY SEGMENT</p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">Security</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">Industrial Services</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">Consolidated</td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 46%; padding-bottom: 1.5pt">Balance at September 30, 2023</td><td style="width: 2%; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; width: 1%; text-align: left">$</td><td id="xdx_98A_eus-gaap--Goodwill_iS_c20231001__20240630__us-gaap--StatementBusinessSegmentsAxis__custom--SecurityMember_zGaOmP66Nn6k" style="border-bottom: Black 1.5pt solid; width: 14%; text-align: right" title="Balance beginning">530,475</td><td style="width: 1%; padding-bottom: 1.5pt; text-align: left"> </td><td style="width: 2%; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; width: 1%; text-align: left">$</td><td id="xdx_986_eus-gaap--Goodwill_iS_c20231001__20240630__us-gaap--StatementBusinessSegmentsAxis__custom--IndustrialServicesMember_zB0LotCobsEl" style="border-bottom: Black 1.5pt solid; width: 14%; text-align: right" title="Balance beginning">3,851,416</td><td style="width: 1%; padding-bottom: 1.5pt; text-align: left"> </td><td style="width: 2%; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; width: 1%; text-align: left">$</td><td id="xdx_986_eus-gaap--Goodwill_iS_c20231001__20240630_zgSA7NJVlnuf" style="border-bottom: Black 1.5pt solid; width: 14%; text-align: right" title="Goodwill, Balance beginning">4,381,891</td><td style="width: 1%; padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 1.5pt">Purchase price allocation adjustment</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98A_eus-gaap--GoodwillPurchaseAccountingAdjustments_c20231001__20240630__us-gaap--StatementBusinessSegmentsAxis__custom--SecurityMember_zHKtpIWOBkgg" style="border-bottom: Black 1.5pt solid; text-align: right" title="Purchase price allocation adjustment">(143,069</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_984_eus-gaap--GoodwillPurchaseAccountingAdjustments_c20231001__20240630__us-gaap--StatementBusinessSegmentsAxis__custom--IndustrialServicesMember_zUROalh4fIg8" style="border-bottom: Black 1.5pt solid; text-align: right" title="Purchase price allocation adjustment">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98D_eus-gaap--GoodwillPurchaseAccountingAdjustments_c20231001__20240630_zdeoGFYLlpwj" style="border-bottom: Black 1.5pt solid; text-align: right" title="Purchase price allocation adjustment">(143,069</td><td style="padding-bottom: 1.5pt; text-align: left">)</td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 2.5pt">Balance at June 30, 2024</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_98E_eus-gaap--Goodwill_iE_c20231001__20240630__us-gaap--StatementBusinessSegmentsAxis__custom--SecurityMember_zlMX6zQE9LV3" style="border-bottom: Black 2.5pt double; text-align: right" title="Balance ending">387,406</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td id="xdx_982_eus-gaap--Goodwill_iE_c20231001__20240630__us-gaap--StatementBusinessSegmentsAxis__custom--IndustrialServicesMember_z4m07nuzd0cc" style="border-bottom: Black 2.5pt double; text-align: right" title="Balance ending">3,851,416</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_980_eus-gaap--Goodwill_iE_c20231001__20240630_z8fxX05VdRw4" style="border-bottom: Black 2.5pt double; text-align: right" title="Goodwill, Balance ending">4,238,822</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>   As of June 30, 2024, and September 30, 2023, accumulated impairment losses of $3,316,000 related to the Security segment have been recorded.   5304753851416438189 1-143069-1430693874063851416423882233160003316000 NOTE 14 - OTHER ASSETS   On November 13, 2020, Cemtrex made a $500,000 investment, on January 19, 2022, made an additional $500,000 investment, and on July 18, 2023, and October 5, 2023, made an additional $100,000 investment on each date via a simple agreement for future equity ("SAFE") in MasterpieceVR. The SAFE provides that the Company will automatically receive shares of the entity based on the conversion rate of future equity rounds up to a valuation cap, as defined. MasterpieceVR is a software company that is developing software for content creation using virtual reality. The investment is recorded at cost and is included in other assets in the accompanying Condensed consolidated balance sheets. No impairment has been recorded for the three and nine months ended June 30, 2024.   Other assets consisted of the following: SCHEDULE OF OTHER ASSETS <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49F_20240630_z2H9wlsmNJjd" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2024</td><td style="padding-bottom: 1.5pt">

</td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49D_20230930_zYcxxDAo3vx9" style="border-bottom: Black 1.5pt solid; text-align: center">September 30, 2023</td><td style="padding-bottom: 1.5pt"> </td></tr> <tr id="xdx_401_ecustom--RentSecurityDeposits_iI_maOAzwA0_zYRWIyTIldT1" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 60%; text-align: left">Rental deposits</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 16%; text-align: right">210,428</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="width: 16%; text-align: right">198,641</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_407_eus-gaap--OtherInvestments_iI_maOAzwA0_z7ePI49XCNE6" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Investment in Masterpiece VR</td><td> </td><td style="text-align: left"> </td><td style="text-align: right">1,200,000</td><td style="text-align: left"> </td><td> </td><td style="text-align: left"> </td><td style="text-align: right">1,100,000</td><td style="text-align: left"> </td></tr> <tr id="xdx_400_ecustom--OtherDeposits_iI_maOAzwA0_zHMx4f3sm6e8" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Other deposits</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">356,684</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">167,808</td><td style="text-align: left"> </td></tr> <tr id="xdx_408_ecustom--DemonstrationEquipmentSuppliedToResellers_iI_maOAzwA0_zRUna6kiJS2e" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Demonstration equipment supplied to resellers</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">442,978</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">369,560</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_40C_eus-gaap--OtherAssets_iTI_mtOAzwA0_zn4Vp9B57rcb" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-left: 10pt; font-weight: bold; text-align: left; padding-bottom: 2.5pt">Other assets total</td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right">2,210,090</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left"> </td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right">1,836,009</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left"> </td></tr> </table>   5000005000001000001000000 Other assets consisted of the following: SCHEDULE OF OTHER ASSETS <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49F_20240630_z2H9wlsmNIjd" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2024</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49D_20230930_zYcxxDAo3vx9" style="border-bottom: Black 1.5pt solid; text-align: center">September 30, 2023</td><td style="padding-bottom: 1.5pt"> </td></tr> <tr id="xdx_401_ecustom--RentSecurityDeposits_iI_maOAzwA0_zYRWIyTIldT1" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 60%; text-align: left">Rental deposits</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 16%; text-align: right">210,428</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="width: 16%; text-align: right">198,641</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_407_eus-gaap--OtherInvestments_iI_maOAzwA0_z7ePI49XCNE6" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Investment in Masterpiece VR</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1,200,000</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1,100,000</td><td style="text-align: left"> </td></tr> <tr id="xdx_400_ecustom--OtherDeposits_iI_maOAzwA0_zHMx4f3sm6e8" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Other deposits</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">356,684</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">167,808</td><td style="text-align: left"> </td></tr> <tr id="xdx_408_ecustom--DemonstrationEquipmentSuppliedToResellers_iI_maOAzwA0_zRUna6kiJS2e" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Demonstration equipment supplied to resellers</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">442,978</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">369,560</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_40C_eus-gaap--OtherAssets_iTI_mtOAzwA0_zn4Vp9B57rcb" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-left: 10pt; font-weight: bold; text-align: left; padding-bottom: 2.5pt">Other assets total</td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right">2,210,090</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left"> </td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right">1,836,009</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left"> </td></tr> </table> 2104281986411200000110000035668416780844297836956022100901836009 NOTE 15 - ACCRUED EXPENSES   Accrued expenses consisted of the following: SCHEDULE OF ACCRUED EXPENSES <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49F_20240630_zfH2XYUjsat6" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2024</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_499_20230930_zDA2uJZMdLSk" style="border-bottom: Black 1.5pt solid; text-align: center">September 30, 2023</td><td style="padding-bottom: 1.5pt"> </td></tr> <tr id="xdx_404_eus-gaap--AccruedUtilitiesCurrent_iI_maALCzo7n_zTAtF185Fn24" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 60%; text-align: left">Accrued expenses</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 16%; text-align: right">1,053,332</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="width: 16%; text-align: right">319,211</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_404_ecustom--AccruedPayableOnInventoryInTransit_iI_maALCzo7n_zbL2HArR5YFf" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Accrued payable on inventory in transit</td><td><span style="font-family: Times New Roman,

Times, Serif"> </td> <td style="text-align: left"> </td><td style="text-align: right">640,450</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1,154,254</td><td style="text-align: left"> </td></tr> <tr id="xdx_404_eus-gaap--AccruedPayrollTaxesCurrent_iI_maALCzo7n_zKdXtu7s26n" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Accrued payroll</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">430,974</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1,088,223</td><td style="text-align: left"> </td></tr> <tr id="xdx_402_eus-gaap--ProductWarrantyAccrualClassifiedCurrent_iI_maALCzo7n_zAFGyOuJ9JHk" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Accrued warranty</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">222,702</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">222,702</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_402_eus-gaap--AccruedLiabilitiesCurrent_jTI_mtALCzo7n_zzhZhu7kOJog" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-left: 10pt; font-weight: bold; text-align: left; padding-bottom: 2.5pt">Accrued expenses total</td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right">2,347,458</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left"> </td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right">2,784,390</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left"> </td></tr> </table>   Accrued expenses consisted of the following: SCHEDULE OF ACCRUED EXPENSES <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49F_20240630_zfH2XYUjsat6" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2024</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_499_20230930_zDA2uJZMdLSk" style="border-bottom: Black 1.5pt solid; text-align: center">September 30, 2023</td><td style="padding-bottom: 1.5pt"> </td></tr> <tr id="xdx_404_eus-gaap--AccruedUtilitiesCurrent_iI_maALCzo7n_zTAtF185Fn24" style="vertical-align: bottom; 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background-color: rgb(204,238,255)"> <td style="text-align: left">Accrued payroll</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">430,974</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1,088,223</td><td style="text-align: left"> </td></tr> <tr id="xdx_402_eus-gaap--ProductWarrantyAccrualClassifiedCurrent_iI_maALCzo7n_zAFGyOuJ9JHk" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Accrued warranty</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">222,702</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">222,702</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_402_eus-gaap--AccruedLiabilitiesCurrent_jTI_mtALCzo7n_zzhZhu7kOJog" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-left: 10pt; font-weight: bold; text-align: left; padding-bottom: 2.5pt">Accrued expenses total</td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right">2,347,458</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left"> </td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right">2,784,390</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left"> </td></tr> </table> 10533323192116404501154254430974108822322270222270223474582784390 NOTE 16 - DEFERRED REVENUE   The Company’s deferred revenue as of and for the three and nine months ended June 30, 2024, and 2023, were as follows: SCHEDULE OF DEFERRED REVENUE <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="6" style="border-bottom: Black 1.5pt solid; text-align: center">For the three months ended</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="6" style="border-bottom: Black 1.5pt solid; text-align: center">For the nine months ended</td><td style="padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2024</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2023</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2024</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2023</td><td style="padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2"> </td><td> </td> <td colspan="2"> </td><td> </td> <td colspan="2"> </td><td> </td> <td colspan="2"> </td><td> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 40%; text-align: left">Deferred revenue at beginning of period</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_987_eus-gaap--DeferredRevenue_iS_c20240401__20240630_ztm7PV2ZErvk" style="width: 11%; text-align: right" title="Deferred revenue at beginning of period"><span style="font-family:

Times New Roman, Times, Serif">2,059,225</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td><td style="width: 1%; text-align: left">$</td><td id="xdx_984_eus-gaap--DeferredRevenue_iS_c20230401__20230630_zBXdCKmVFD1b" style="width: 11%; text-align: right" title="Deferred revenue at beginning of period">1,714,998</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td><td style="width: 1%; text-align: left">$</td><td id="xdx_98C_eus-gaap--DeferredRevenue_iS_c20231001__20240630_zMrisfte8scg" style="width: 11%; text-align: right" title="Deferred revenue at beginning of period">2,311,334</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td><td style="width: 1%; text-align: left">$</td><td id="xdx_98B_eus-gaap--DeferredRevenue_iS_c20221001__20230630_zW6KSjA3xtK5" style="width: 11%; text-align: right" title="Deferred revenue at beginning of period">1,824,534</td><td style="width: 1%; text-align: left"> </td></tr><tr style="vertical-align: bottom; background-color: White"><td style="padding-left: 10pt; text-align: left">Net additions:</td><td> </td><td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td><td style="text-align: left"> </td><td style="text-align: right"> </td><td> </td><td style="text-align: left"> </td><td> </td><td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr><tr style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="padding-left: 20pt; text-align: left">Deferred software revenues</td><td> </td><td style="text-align: left"> </td><td id="xdx_983_eus-gaap--DeferredIncomeAddition_c20240401__20240630_zPpo6MJHh159" style="text-align: right" title="Deferred software revenues, Additions">502,136</td><td style="text-align: left"> </td><td> </td><td style="text-align: left"> </td><td id="xdx_989_eus-gaap--DeferredIncomeAddition_c20230401__20230630_zGFdRxGJU1lj" style="text-align: right" title="Deferred software revenues, Additions">673,363</td><td style="text-align: left"> </td><td> </td><td style="text-align: left"> </td><td id="xdx_98C_eus-gaap--DeferredIncomeAddition_c20231001__20240630_zkiKSKO1bIuj" style="text-align: right" title="Deferred software revenues, Additions">1,649,519</td><td style="text-align: left"> </td><td> </td><td style="text-align: left"> </td><td id="xdx_981_eus-gaap--DeferredIncomeAddition_c20221001__20230630_zoBuOoqe4MQ9" style="text-align: right" title="Deferred software revenues, Additions">1,681,532</td><td style="text-align: left"> </td></tr><tr style="vertical-align: bottom; background-color: White"><td style="padding-left: 10pt">Recognized as revenue:</td><td> </td><td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td><td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td><td style="text-align: left"> </td><td> </td><td style="text-align: left"> </td><td style="text-align: right"> </td></tr><tr style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="padding-left: 20pt; text-align: left; padding-bottom: 1.5pt">Deferred software revenues</td><td style="padding-bottom: 1.5pt"> </td><td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98F_eus-gaap--DeferredIncomeRevenueRecognized_iN_di_c20240401__20240630_zIfNs5shqjml" style="border-bottom: Black 1.5pt solid; text-align: right" title="Deferred revenues revenues, Recognized">(645,092</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td><td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98F_eus-gaap--DeferredIncomeRevenueRecognized_iN_di_c20230401__20230630_zcFCDdIn40vg" style="border-bottom: Black 1.5pt solid; text-align: right" title="Deferred revenues revenues, Recognized">(1,066,753</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td><td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_983_eus-gaap--DeferredIncomeRevenueRecognized_iN_di_c20231001__20240630_zb18lQEbNmpk" style="border-bottom: Black 1.5pt solid; text-align: right" title="Deferred revenues revenues, Recognized">(2,044,584</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td><td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98B_eus-gaap--DeferredIncomeRevenueRecognized_iN_di_c20221001__20230630_zYY8mrEZdICg" style="border-bottom: Black 1.5pt solid; text-align: right" title="Deferred revenues revenues, Recognized">(2,184,458</td><td style="padding-bottom: 1.5pt; text-align: left">)</td></tr><tr style="vertical-align: bottom; background-color: White"><td style="text-align: left; padding-bottom: 1.5pt">Deferred revenue at end of period</td><td style="padding-bottom: 1.5pt"> </td><td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_986_eus-gaap--DeferredRevenue_iE_c20240401__20240630_zJstSF7EBTTl" style="border-bottom: Black 1.5pt solid; text-align: right" title="Deferred revenue at end of period">1,916,269</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td><td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_984_eus-gaap--DeferredRevenue_iE_c20230401__20230630_zV8u8tLQdmzk" style="border-bottom: Black 1.5pt solid; text-align: right" title="Deferred revenue at end of period">1,321,608</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td><td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98C_eus-gaap--DeferredRevenue_iE_c20231001__20240630_zxdLq9v1FZz" style="border-bottom: Black 1.5pt solid; text-align: right" title="Deferred revenue at end of period">1,916,269</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td><td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_980_eus-gaap--DeferredRevenue_iE_c20221001__20230630_z18XDvFF2JG9" style="border-bottom: Black 1.5pt solid; text-align: right" title="Deferred revenue at end of period">1,321,608</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr><tr style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="padding-left: 10pt; text-align: left; padding-bottom: 1.5pt">Less: current portion</td><td style="padding-bottom: 1.5pt"> </td><td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98C_eus-gaap--DeferredIncomeCurrent_iE_c20240401__20240630_z5HWGPbWPMpi" style="border-bottom: Black 1.5pt solid; text-align: right" title="Less: current portion">1,284,688</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td><td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98B_eus-gaap--DeferredIncomeCurrent_iE_c20230401__20230630_zJEeLznRF1ul" style="border-bottom: Black 1.5pt solid; text-align: right" title="Less: current portion">581,193</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td><td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_987_eus-gaap--DeferredIncomeCurrent_iE_c20231001__20240630_zVaGrPqHcgv6" style="border-bottom: Black 1.5pt solid; text-align: right" title="Less: current portion">1,284,688</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td><td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_986_eus-gaap--DeferredIncomeCurrent_iE_c20230630_zaw5sz5xYea3" style="border-bottom: Black 1.5pt solid; text-align: right" title="Less: current portion">581,193</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr><tr style="vertical-align: bottom; background-color: White"><td style="text-align: left; padding-bottom: 2.5pt">Long-term deferred revenue at end of period</td><td style="padding-bottom: 2.5pt"> </td><td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_986_eus-gaap--DeferredIncomeNoncurrent_iE_c20240401__20240630_z9oc357Q0SF7" style="border-bottom: Black 2.5pt double; text-align: right" title="Long-term deferred revenue at end of period">631,581</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td><td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_981_eus-gaap--DeferredIncomeNoncurrent_iE_c20230401__20230630_zj8wij1uCVLl" style="border-bottom: Black 2.5pt double; text-align: right" title="Long-term deferred revenue at end of period">740,415</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td><td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_988_eus-gaap--DeferredIncomeNoncurrent_iE_c20231001__20240630_zX8HWt4hB78f" style="border-bottom: Black 2.5pt double; text-align: right" title="Long-term deferred revenue at end of period">631,581</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td><td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_980_eus-gaap--DeferredIncomeNoncurrent_iE_c20221001__20230630_zqfMbK2wZGpb" style="border-bottom: Black 2.5pt double; text-align: right" title="Long-term deferred revenue at end of period">740,415</td><td style="padding-bottom: 2.5pt; text-align: left">

 </td></tr> </table>   For the three and nine months ended June 30, 2024 and 2023, the Company recognized revenue of $571,660, and $1,364,475, and $442,040 and $1,040,221, respectively, that was previously included in the beginning balance of deferred revenues. </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"> </p> <p id="xdx_89D_ecustom--ScheduleOfDeferredRevenueTableTextBlock_zJKR73n1Bsec" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.5in">The Company's deferred revenue as of and for the three and nine months ended June 30, 2024, and 2023, were as follows: </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"> SCHEDULE OF DEFERRED REVENUE</p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="6" style="border-bottom: Black 1.5pt solid; text-align: center">For the three months ended</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="6" style="border-bottom: Black 1.5pt solid; text-align: center">For the nine months ended</td><td style="padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2024</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2023</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2024</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2023</td><td style="padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2"> </td><td> </td> <td colspan="2"> </td><td> </td> <td colspan="2"> </td><td> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 40%; text-align: left">Deferred revenue at beginning of period</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_987_eus-gaap--DeferredRevenue_iS_c20240401__20240630_ztm7PV2ZErvk" style="width: 11%; text-align: right" title="Deferred revenue at beginning of period">2,059,225</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td><td style="width: 1%; text-align: left">$</td><td id="xdx_984_eus-gaap--DeferredRevenue_iS_c20230401__20230630_zBXdCKmVFD1b" style="width: 11%; text-align: right" title="Deferred revenue at beginning of period">1,714,998</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td><td style="width: 1%; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td id="xdx_98C_eus-gaap--DeferredRevenue_iS_c20231001__20240630_zMrisfIe8scg" style="width: 11%; text-align: right" title="Deferred revenue at beginning of period">2,311,334</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td><td style="width: 1%; text-align: left">$</td><td id="xdx_98B_eus-gaap--DeferredRevenue_iS_c20221001__20230630_zW6KSjA3xtK5" style="width: 11%; text-align: right" title="Deferred revenue at beginning of period">1,824,534</td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; text-align: left">Net additions:</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-left: 20pt; text-align: left">Deferred software revenues</td><td> </td> <td style="text-align: left"> </td><td id="xdx_983_eus-gaap--DeferredIncomeAddition_c20240401__20240630_zPpo6MJHh159" style="text-align: right" title="Deferred software revenues, Additions">502,136</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_989_eus-gaap--DeferredIncomeAddition_c20230401__20230630_zGFdRxGJU1lj" style="text-align: right" title="Deferred software revenues, Additions">673,363</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_98C_eus-gaap--DeferredIncomeAddition_c20231001__20240630_zkiKSKO1bIuj" style="text-align: right" title="Deferred software revenues, Additions">1,649,519</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_981_eus-gaap--DeferredIncomeAddition_c20221001__20230630_zoBuOoqe4MQ9" style="text-align: right" title="Deferred software revenues, Additions">1,681,532</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt">Recognized as revenue:</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-left: 20pt; text-align: left; padding-bottom: 1.5pt">Deferred software revenues</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98F_eus-gaap--DeferredIncomeRevenueRecognized_iN_di_c20240401__20240630_zIfNs5shqjml" style="border-bottom: Black 1.5pt solid; text-align: right" title="Deferred revenues revenues, Recognized">(645,092</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98F_eus-gaap--DeferredIncomeRevenueRecognized_iN_di_c20230401__20230630_zcFCDdIn40vg" style="border-bottom: Black 1.5pt solid; text-align: right" title="Deferred revenues revenues, Recognized">(1,066,753</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_983_eus-gaap--DeferredIncomeRevenueRecognized_iN_di_c20231001__20240630_zb18lQEbNmpk" style="border-bottom: Black 1.5pt solid; text-align: right" title="Deferred revenues revenues, Recognized">(2,044,584</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98B_eus-gaap--DeferredIncomeRevenueRecognized_iN_di_c20221001__20230630_zYY8mrEZdICg" style="border-bottom: Black 1.5pt solid; text-align: right" title="Deferred revenues revenues, Recognized">(2,184,458</td><td style="padding-bottom: 1.5pt; text-align: left">)</td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Deferred revenue at end of period</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_986_eus-gaap--DeferredRevenue_iE_c20240401__20240630_zJstSF7EBTTl" style="border-bottom: Black 1.5pt solid; text-align: right" title="Deferred revenue at end of period">1,916,269</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_984_eus-gaap--DeferredRevenue_iE_c20230401__20230630_zV8u8tLQdmzk" style="border-bottom: Black 1.5pt solid; text-align: right" title="Deferred revenue at end of period">1,321,608</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt">

</td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98C_eus-gaap--DeferredRevenue_iE_c20231001__20240630_zxdLq9v1FZz" style="border-bottom: Black 1.5pt solid; text-align: right" title="Deferred revenue at end of period">1,916,269</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_980_eus-gaap--DeferredRevenue_iE_c20221001__20230630_z18XDvFF2JG9" style="border-bottom: Black 1.5pt solid; text-align: right" title="Deferred revenue at end of period">1,321,608</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-left: 10pt; text-align: left; padding-bottom: 1.5pt">Less: current portion</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98C_eus-gaap--DeferredIncomeCurrent_iE_c20240401__20240630_z5HWGPbWPMpi" style="border-bottom: Black 1.5pt solid; text-align: right" title="Less: current portion">1,284,688</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98B_eus-gaap--DeferredIncomeCurrent_iE_c20230401__20230630_zJEeLznRF1ul" style="border-bottom: Black 1.5pt solid; text-align: right" title="Less: current portion">581,193</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_987_eus-gaap--DeferredIncomeCurrent_iE_c20231001__20240630_zVaGrPqHcgv6" style="border-bottom: Black 1.5pt solid; text-align: right" title="Less: current portion">1,284,688</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_986_eus-gaap--DeferredIncomeCurrent_iE_c20230630_zaw5sz5xYea3" style="border-bottom: Black 1.5pt solid; text-align: right" title="Less: current portion">581,193</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 2.5pt">Long-term deferred revenue at end of period</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_986_eus-gaap--DeferredIncomeNoncurrent_iE_c20240401__20240630_z9oc357Q0SF7" style="border-bottom: Black 2.5pt double; text-align: right" title="Long-term deferred revenue at end of period">631,581</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_981_eus-gaap--DeferredIncomeNoncurrent_iE_c20230401__20230630_zj8wij1uCVLl" style="border-bottom: Black 2.5pt double; text-align: right" title="Long-term deferred revenue at end of period">740,415</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_988_eus-gaap--DeferredIncomeNoncurrent_iE_c20231001__20240630_zX8HWt4hB78f" style="border-bottom: Black 2.5pt double; text-align: right" title="Long-term deferred revenue at end of period">631,581</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td id="xdx_980_eus-gaap--DeferredIncomeNoncurrent_iE_c20221001__20230630_zgfMbK2wZGpb" style="border-bottom: Black 2.5pt double; text-align: right" title="Long-term deferred revenue at end of period">740,415</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>

2059225171499823113341824534502136673363164951968153264509210667532044584218445819162691321608191626913216081284688581193128468858119361581748

id="xdx_807_ecustom--ContractAssetsAndLiabilitiesTextBlock_zCBB7OEh0Vni" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify">NOTE 17 – CONTRACT ASSETS AND LIABILITIES   Project contracts typically provide for a schedule of billings on percentage of completion of specific tasks inherent in the fulfillment of the Company's performance obligation(s). The schedules for such billings usually do not precisely match the schedule on which costs are incurred. As a result, contract revenue recognized in the statements of operations can and usually does differ from amounts that can be billed to the customer at any point during the contract. Amounts by which cumulative contract revenue recognized on a contract as of a given date exceeds cumulative billings and unbilled receivables to the customer under the contract are reflected as a current asset in the condensed consolidated balance sheets under the caption "Contract assets." Amounts by which cumulative billings to the customer under a contract as of a given date exceed cumulative contract revenue recognized are reflected as a current liability in the condensed consolidated balance sheets under the caption "Contract liabilities." Conditional retainage represents the portion of the contract price withheld until the work is substantially complete for assurance of the Company's obligations to complete the job.   The following is a summary of the Company's uncompleted contracts: SCHEDULE OF CONTRACT ASSETS AND LIABILITIES <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2024</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">September 30, 2023</td><td style="padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2"> </td><td> </td> <td colspan="2"> </td><td> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 60%; text-align: left">Costs incurred on uncompleted contracts</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_98F_ecustom--CostsInExcessOfBillingsOnUncompletedContracts_c20231001__20240630_zfY2tH9v2cLj" style="width: 16%; text-align: right" title="Costs incurred on uncompleted contracts">11,775,728</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td id="xdx_98D_ecustom--CostsInExcessOfBillingsOnUncompletedContracts_c20221001__20230930_zivfcjArMVp4" style="width: 16%; text-align: right" title="Costs incurred on uncompleted contracts">12,523,552</td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Estimated gross profit</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_984_ecustom--ContractAssetsAndLiabilitiesUncompletedEstimatedGrossProfit_c20231001__20240630_zTn5gRqARsNb" style="border-bottom: Black 1.5pt solid; text-align: right" title="Estimated gross profit">2,549,303</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_986_ecustom--ContractAssetsAndLiabilitiesUncompletedEstimatedGrossProfit_c20221001__20230930_z2qwtpUSR31i" style="border-bottom: Black 1.5pt solid; text-align: right" title="Estimated gross profit">3,085,350</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_980_ecustom--CostsIncurredOnUncompletedContractsEstimatedNet_c20231001__20240630_zidrGPDHKEb6" style="text-align: right" title="Estimated gross profit">14,325,031</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_988_ecustom--CostsIncurredOnUncompletedContractsEstimatedNet_c20221001__20230930_z1okzwZjkxQ7" style="text-align: right" title="Costs incurred on uncompleted contracts">15,608,902</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Applicable billings to date</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98B_ecustom--ContractAssetsAndLiabilitiesForApplicableBillingToDate_c20231001__20240630_zq1D5lrfERg7" style="border-bottom: Black 1.5pt solid; text-align: right" title="Applicable billings to date">(15,111,577</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_980_ecustom--ContractAssetsAndLiabilitiesForApplicableBillingToDate_c20221001__20230930_z6kxJGfj0nal" style="border-bottom: Black 1.5pt solid; text-align: right" title="Applicable billings to date">(14,850,020</td><td style="padding-bottom: 1.5pt; text-align: left">)</td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-left: 10pt; text-align: left; padding-bottom: 2.5pt">Net (billings in excess of costs)/earnings in excess of billings, Ending balance</td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left">$</td><td id="xdx_981_ecustom--ContractWithCustomerAssetAndLiability_iE_c20231001__20240630_z8VcmkWp9NZh" style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right" title="Net (billings in excess of costs)/earnings in excess of billings, Ending balance">(786,546</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left">)</td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left">$</td><td id="xdx_98F_ecustom--ContractWithCustomerAssetAndLiability_iE_c20221001__20230930_zTXjQfSBye36" style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right" title="Net

(billings in excess of costs)/earnings in excess of billings, Ending balance">758,882</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left"> </td></tr> </table>   For the three and nine months ended June 30, 2024 and 2023, the Company recognized revenue of $18,625 and $0, and $905,319 and $369,835, respectively, that was previously included in the beginning balance of contract liabilities. </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify"> </p> <p id="xdx_896_ecustom--SummaryOfContractWithCustomerAssetAndLiabilityTableTextBlock_zpqXnh4cokM6" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify; text-indent: 0.5in">The following table summarizes the net activity of the contract assets and contract liabilities for the three- and six-month periods ended June 30, 2024 and 2023.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify">SUMMARY OF CONTRACT ASSETS AND CONTACT LIABILITIES </p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td style="text-align: center"> </td><td style="text-align: center; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_495_20240401__20240630_zflulaK6a8e4" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2024</td><td style="text-align: center; padding-bottom: 1.5pt"> </td><td style="text-align: center; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49A_20230401__20230630_zVQ9wXgAaKHI" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2023</td><td style="text-align: center; padding-bottom: 1.5pt"> </td><td style="text-align: center; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49F_20240101__20240630_zOqYMHTjKba7" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2024</td><td style="text-align: center; padding-bottom: 1.5pt"> </td><td style="text-align: center; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_491_20230101__20230630_zTnXJdcmsRu2" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2023</td><td style="text-align: center; padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom"> <td style="font-weight: bold; text-align: center"> </td><td style="text-align: center; padding-bottom: 1.5pt"> </td> <td colspan="6" style="border-bottom: Black 1.5pt solid; text-align: center">For the three months ended</td><td style="text-align: center; padding-bottom: 1.5pt"> </td><td style="text-align: center; padding-bottom: 1.5pt"> </td> <td colspan="6" style="border-bottom: Black 1.5pt solid; text-align: center">For the nine months ended</td><td style="text-align: center; padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: center"> </td><td style="text-align: center; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2024</td><td style="text-align: center; padding-bottom: 1.5pt"> </td><td style="text-align: center; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2023</td><td style="text-align: center; padding-bottom: 1.5pt"> </td><td style="text-align: center; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2024</td><td style="text-align: center; padding-bottom: 1.5pt"> </td><td style="text-align: center; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2023</td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-decoration: underline; font-weight: bold; text-align: left">Costs and Estimated Earnings in Excess of Billings on Uncompleted Contracts</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td> </td> <td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_405_eus-gaap--ContractWithCustomerAssetNet_iS_zQ3wK9uIHcB1" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; width: 36%; text-align: left">Contract asset, beginning balance</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 12%; text-align: right">1,979,679</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 12%; text-align: right">794,416</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 12%; text-align: right">1,739,201</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 12%; text-align: right">781,819</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_405_ecustom--ChangesInRevenueBilledContractPriceOrCostEstimates_z2NxLHVUHi9j" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-left: 10pt; text-align: left; padding-bottom: 1.5pt">Changes in revenue billed, contract price or cost estimates</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(864,619</td><td style="padding-bottom: 1.5pt; text-align: left">) </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(227,901</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(624,141</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(215,304</td><td style="padding-bottom: 1.5pt; text-align: left">)</td></tr> <tr id="xdx_402_eus-gaap--ContractWithCustomerAssetNet_iE_zsv7wwTLlm29" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 20pt; text-align: left; padding-bottom: 2.5pt">Contract asset, net, ending balance</td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right">1,115,060</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left"> </td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right">566,515</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left"> </td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right">1,115,060</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left"> </td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right">566,515</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-decoration: underline; font-weight: bold; text-align: left">Billings in Excess of Costs and Estimated Earnings on Uncompleted Contracts</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td> </td> <td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_40D_eus-gaap--ContractWithCustomerLiability_iNS_di_zpZnkG1Mv9Uh" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; text-align: left">Contract liability, beginning balance</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(1,899,409</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">(924,856</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(980,319</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">(369,890</td><td style="text-align: left">)</td></tr> <tr id="xdx_408_ecustom--ChangesInRevenueBilledContractPriceOrCostEstimatesLiability_iN_di_zZAd4ORLWou1" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-left: 10pt; text-align: left; padding-bottom: 1.5pt">Changes in revenue billed, contract price or cost estimates</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">2,197</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">185,894</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(921,287</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(369,072</td><td style="padding-bottom: 1.5pt; text-align: left">)</td></tr> <tr id="xdx_407_eus-gaap--ContractWithCustomerLiability_iNE_di_zHlIu8aUl0Wh" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 20pt; text-align: left; padding-bottom: 2.5pt">Contract liability, ending balance</td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right">(1,901,606</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left">)</td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right">(738,962</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left">)</td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right">(1,901,606</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left">)</td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right">(738,962</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left">)</td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-decoration: underline; font-weight: bold; text-align: left">Net Billings in Excess of Costs and Estimated Earnings on Uncompleted Contracts</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td> </td> <td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_40E_ecustom--BillingsInExcessOfCosts_iS_ztYEJmvZCke" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; text-align: left">Net billings in excess of costs, beginning balance</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">80,270</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">(130,440</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">758,882</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">411,929</td><td style="text-align: left"> </td></tr> <tr id="xdx_403_ecustom--ChangesInRevenueBilledContractPriceOrCostEstimatesBillingsInExcessOfCosts_zof93GR559ec" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-left: 10pt; text-align: left; padding-bottom: 1.5pt">Changes in revenue billed, contract price or cost estimates</td><td style="padding-bottom: 1.5pt"> </td><td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(866,816</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(42,007</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td style="border-bottom: Black 1.5pt solid; text-align: right">(1,545,428</td><td style="padding-bottom: 1.5pt; text-align: left">) </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(584,376</td><td style="padding-bottom: 1.5pt; text-align: left">)</td></tr> <tr id="xdx_40D_ecustom--BillingsInExcessOfCosts_iE_zTOeHjojgpu2" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 20pt; text-align: left; padding-bottom: 2.5pt">Net billings in excess of costs, ending balance</td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right">(786,546</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left">)</td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right">(172,447</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left">)</td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right">(786,546</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left">)</td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right">(172,447</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left">)</td></tr> </table>   The following is a summary of the Company's uncompleted contracts: <span style="font-family:

Times New Roman, Times, Serif; font-size: 10pt"> SCHEDULE OF CONTRACT ASSETS AND LIABILITIES <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2024</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">September 30, 2023</td><td style="padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td> <td colspan="2"> </td><td> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 60%; text-align: left">Costs incurred on uncompleted contracts</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_98F_ecustom--CostsInExcessOfBillingsOnUncompletedContracts_c20231001__20240630_zfY2tI9v2cLj" style="width: 16%; text-align: right" title="Costs incurred on uncompleted contracts">11,775,728</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td id="xdx_98D_ecustom--CostsInExcessOfBillingsOnUncompletedContracts_c20221001__20230930_zivfcjArMVp4" style="width: 16%; text-align: right" title="Costs incurred on uncompleted contracts">12,523,552</td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Estimated gross profit</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_984_ecustom--ContractAssetsAndLiabilitiesUncompletedEstimatedGrossProfit_c20231001__20240630_zTn5gRqARsNb" style="border-bottom: Black 1.5pt solid; text-align: right" title="Estimated gross profit">2,549,303</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_986_ecustom--ContractAssetsAndLiabilitiesUncompletedEstimatedGrossProfit_c20221001__20230930_z2qwtpUSR31i" style="border-bottom: Black 1.5pt solid; text-align: right" title="Estimated gross profit">3,085,350</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_980_ecustom--CostsIncurredOnUncompletedContractsEstimatedNet_c20231001__20240630_zidrGPDHKEb6" style="text-align: right" title="Estimated gross profit">14,325,031</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_988_ecustom--CostsIncurredOnUncompletedContractsEstimatedNet_c20221001__20230930_z1okzwZjkxQ7" style="text-align: right" title="Costs incurred on uncompleted contracts">15,608,902</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Applicable billings to date</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98B_ecustom--ContractAssetsAndLiabilitiesForApplicableBillingToDate_c20231001__20240630_zq1D5lrfERg7" style="border-bottom: Black 1.5pt solid; text-align: right" title="Applicable billings to date">(15,111,577</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_980_ecustom--ContractAssetsAndLiabilitiesForApplicableBillingToDate_c20221001__20230930_z6kxJGfj0nal" style="border-bottom: Black 1.5pt solid; text-align: right" title="Applicable billings to date">(14,850,020</td><td style="padding-bottom: 1.5pt; text-align: left">)</td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-left: 10pt; text-align: left; padding-bottom: 2.5pt">Net (billings in excess of costs)/earnings in excess of billings, Ending balance</td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left">$</td><td id="xdx_981_ecustom--ContractWithCustomerAssetAndLiability_iE_c20231001__20240630_z8VcmkWp9NZh" style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right" title="Net (billings in excess of costs)/earnings in excess of billings, Ending balance">(786,546</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left">)</td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td id="xdx_98F_ecustom--ContractWithCustomerAssetAndLiability_iE_c20221001__20230930_zTXjQfSBye36" style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right" title="Net (billings in excess of costs)/earnings in excess of billings, Ending balance">758,882</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left"> </td></tr> </table> 11775728125235522549303308535014325031156089021511577-14850020-78654675888218625090531936983 5 The following table summarizes the net activity of the contract assets and contract liabilities for the three- and six-month periods ended June 30, 2024 and 2023. SUMMARY OF CONTRACT ASSETS AND CONTACT LIABILITIES <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td style="text-align: center"> </td><td style="text-align: center; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_495_20240401__20240630_zflulaK6a8e4" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2024</td><td style="text-align: center; padding-bottom: 1.5pt"> </td><td style="text-align: center; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49A_20230401__20230630_zVQ9wXgAaKHI" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2023</td><td style="text-align: center; padding-bottom: 1.5pt"> </td><td style="text-align: center; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49F_20240101__20240630_zOqYMHTjKba7" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2024</td><td style="text-align: center; padding-bottom: 1.5pt"> </td><td style="text-align: center; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_491_20230101__20230630_zTnXJdcmsRu2" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2023</td><td style="text-align: center; padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom"> <td style="font-weight: bold; text-align: center"> </td><td style="text-align: center; padding-bottom: 1.5pt"> </td> <td colspan="6" style="border-bottom: Black 1.5pt solid; text-align: center">For the three months ended</td><td style="text-align: center; padding-bottom: 1.5pt"> </td><td style="text-align: center; padding-bottom: 1.5pt"> </td> <td colspan="6" style="border-bottom: Black 1.5pt solid; text-align: center">For the nine months ended</td><td style="text-align: center; padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: center"> </td><td style="text-align: center; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2024</td><td style="text-align: center; padding-bottom: 1.5pt"> </td><td style="text-align: center; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2023</td><td style="text-align: center; padding-bottom: 1.5pt"> </td><td style="text-align: center; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2024</td><td style="text-align: center; padding-bottom: 1.5pt"> </td><td style="text-align: center; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, 2023</td><td style="text-align: center; padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-decoration: underline; font-weight: bold; text-align: left">Costs and Estimated Earnings in Excess of Billings on Uncompleted Contracts</td><td> </td><td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_405_eus-gaap--ContractWithCustomerAssetNet_iS_zO3wK9uIHcB1" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; width: 36%; text-align: left">Contract asset, beginning balance</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 12%; text-align: right">1,979,679</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 12%; text-align: right">794,416</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 12%; text-align: right">1,739,201</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 12%; text-align: right">781,819</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_405_ecustom--ChangesInRevenueBilledContractPriceOrCostEstimates_z2NxLHVUHi9j" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-left: 10pt; text-align: left; padding-bottom: 1.5pt">Changes in revenue billed, contract price or cost estimates</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(864,619</td><td style="padding-bottom: 1.5pt; text-align: left">) </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(227,901</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(624,141</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(215,304</td><td style="padding-bottom: 1.5pt; text-align: left">)</td></tr> <tr id="xdx_402_eus-gaap--ContractWithCustomerAssetNet_iE_zsv7wwTLlm29" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 20pt; text-align: left; padding-bottom: 2.5pt">Contract asset, net, ending balance</td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right">1,115,060</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left"> </td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right">566,515</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left"> </td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right">1,115,060</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left"> </td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right">566,515</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-decoration: underline; font-weight: bold; text-align: left">Billings in Excess of Costs and Estimated Earnings on Uncompleted Contracts</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_40D_eus-gaap--ContractWithCustomerLiability_iNS_di_zpZnkG1Mv9Uh" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; text-align: left">Contract liability, beginning balance</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(1,899,409</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">(924,856</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left"> </td><td

style="text-align: right">(980,319</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">(369,890</td><td style="text-align: left">)</td></tr> <tr id="xdx_408_ecustom--ChangesInRevenueBilledContractPriceOrCostEstimatesLiability_iN_di_zZAd4ORLWou1" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-left: 10pt; text-align: left; padding-bottom: 1.5pt">Changes in revenue billed, contract price or cost estimates</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(2,197</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">185,894</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(921,287</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(369,072</td><td style="padding-bottom: 1.5pt; text-align: left">)</td></tr> <tr id="xdx_407_eus-gaap--ContractWithCustomerLiability_iNE_di_zHlIu8aUl0Wh" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 20pt; text-align: left; padding-bottom: 2.5pt">Contract liability, ending balance</td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right">(1,901,606</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left">)</td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right">(738,962</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left">)</td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right">(1,901,606</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left">)</td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right">(738,962</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left">)</td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-decoration: underline; font-weight: bold; text-align: left">Net Billings in Excess of Costs and Estimated Earnings on Uncompleted Contracts</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_40E_ecustom--BillingsInExcessOfCosts_iS_ztYEJImvZCke" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; text-align: left">Net billings in excess of costs, beginning balance</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">80,270</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">(130,440</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">758,882</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">411,929</td><td style="text-align: left"> </td></tr> <tr id="xdx_403_ecustom--ChangesInRevenueBilledContractPriceOrCostEstimatesBillingsInExcessOfCosts_zof93GR559ec" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-left: 10pt; text-align: left; padding-bottom: 1.5pt">Changes in revenue billed, contract price or cost estimates</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(866,816</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(42,007</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td style="border-bottom: Black 1.5pt solid; text-align: right">(1,545,428</td><td style="padding-bottom: 1.5pt; text-align: left">) </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(584,376</td><td style="padding-bottom: 1.5pt; text-align: left">)</td></tr> <tr id="xdx_40D_ecustom--BillingsInExcessOfCosts_iE_zTOeHjojgpu2" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 20pt; text-align: left; padding-bottom: 2.5pt">Net billings in excess of costs, ending balance</td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right">(786,546</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left">)</td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right">(172,447</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left">)</td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right">(786,546</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left">)</td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right">(172,447</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left">)</td></tr> </table> 1979679794416173920178181 9-864619-227901-624141-215304111506056651511150605665151899409924856980319369890219 7-185894921287369072190160673896219016067389628027 0-13044075888241192 9-866816-42007-1545428-584376-786546-172447-786546-172447 NOTE 18 – RELATED PARTY TRANSACTIONS   On August 31, 2019, the Company entered into an Asset Purchase Agreement for the sale of Griffin Filters, LLC to Ducon Technologies, Inc., which Aron Govil, the Company's Founder, and former CFO, for total consideration of $<span id="xdx_90F_eus-gaap--BusinessCombinationConsiderationTransferred1_c20190830_20190831__us-gaap--TypeOfArrangementAxis__custom--AssetPurchaseAgreementMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__custom--GriffinFiltersLLCMember__dei--LegalEntityAxis__custom--DuconToCemtrixTechnologyMember__srt--TitleOfIndividualAxis__srt--ChiefFinancialOfficerMember_zLal42KffSPf" title="Total consideration">550,000. On July 31, 2022, the <span id="xdx_90F_eus-gaap--RelatedPartyTransactionDescriptionOfTransaction_c20220730__20220731__us-gaap--TypeOfArrangementAxis__custom--AssetPurchaseAgreementMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__custom--GriffinFiltersLLCMember__dei--LegalEntityAxis__custom--DuconToCemtrixTechnologyMember_zcB7czOl8PSb" title="Related party transaction description">Company negotiated a payment agreement surrounding the sale of Griffin Filters, LLC, and other liabilities due to the Company totaling $<span id="xdx_907_eus-gaap--OtherLiabilitiesCurrent_iI_c20220731__us-gaap--TypeOfArrangementAxis__custom--AssetPurchaseAgreementMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__custom--GriffinFiltersLLCMember__dei--LegalEntityAxis__custom--DuconToCemtrixTechnologyMember_zoK83X1cieOl" title="Due to related parties, current">761,585. This agreement is in the form of a secured promissory note earning interest at a rate of <span id="xdx_901_eus-gaap--DebtInstrumentInterestRateStatedPercentage_iI_pid_dp_uPure_c20220731__us-gaap--TypeOfArrangementAxis__custom--AssetPurchaseAgreementMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__custom--GriffinFiltersLLCMember__dei--LegalEntityAxis__custom--DuconToCemtrixTechnologyMember_zKg3iNo4ZUyi" title="Related party, Interest rate">5% per annum and matures on<span id="xdx_90A_eus-gaap--DebtInstrumentMaturityDate_dd_c20220730__20220731__us-gaap--TypeOfArrangementAxis__custom--AssetPurchaseAgreementMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__custom--GriffinFiltersLLCMember__dei--LegalEntityAxis__custom--DuconToCemtrixTechnologyMember_z5dWuKQdcqt6" title="Debt instrument maturity date">July 31, 2024. As of June 30, 2024, the principle amount of $<span id="xdx_909_eus-gaap--DebtInstrumentFaceAmount_iI_c20240630__us-gaap--TypeOfArrangementAxis__custom--AssetPurchaseAgreementMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__custom--GriffinFiltersLLCMember__dei--LegalEntityAxis__custom--DuconToCemtrixTechnologyMember_z1sX9HbM7no3" title="Principl amount">761,585 and $<span id="xdx_900_eus-gaap--InterestPayableCurrentAndNoncurrent_iI_c20240630__us-gaap--TypeOfArrangementAxis__custom--AssetPurchaseAgreementMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__custom--GriffinFiltersLLCMember__dei--LegalEntityAxis__custom--DuconToCemtrixTechnologyMember_zIP4K91SSsAj" title="Accrued interest">74,776 of accrued interest has been recorded as an allowance for expected credit loss against this note.   As of June 30, 2024, and September 30, 2023, there was $<span id="xdx_909_eus-gaap--OtherLiabilitiesCurrent_iI_c20240630__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__custom--DuconTechnologiesPvtLtdMember_zOTQ0CsK7E6b" title="Due to related parties, current">3,797 and $<span id="xdx_906_eus-gaap--OtherLiabilitiesCurrent_iI_c20230930__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__custom--DuconTechnologiesPvtLtdMember_z54WweONPIwd" title="Due to related parties, current">3,806 in payables due to Ducon Technologies, Pvt Ltd., which is also owned by Aron Govil, respectively.   As of June 30, 2024, and September 30, 2023, there was $<span id="xdx_907_eus-gaap--OtherReceivablesNetCurrent_iI_c20240630__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__custom--DuconTechnologiesPvtLtdMember_ztQLhiWo99Xi" title="Due from related parties, current">0 and $<span id="xdx_901_eus-gaap--OtherReceivablesNetCurrent_iI_c20230930__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__custom--DuconTechnologiesPvtLtdMember_zuAJoQeoQfK8" title="Due from related parties, current">637,208 in receivables due from Ducon Technologies, Pvt Ltd., respectively. During the three months ended June 30, 2024, the Company recorded an allowance for expected credit loss of $<span id="xdx_90A_eus-gaap--AllowanceForDoubtfulAccountsReceivable_iI_c20230930__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__custom--DuconTechnologiesPvtLtdMember_zetv1GNLFmig" title="Allowance for expected credit loss">635,803 on the receivables due from Ducon Technologies, Pvt Ltd.   On November 22, 2022, the Company entered into two Asset Purchase Agreements and one Simple Agreement for Future Equity ("SAFE") with the Company's CEO, Saagar Govil, to secure the sale of the subsidiaries Cemtrex Advanced Technologies, Inc. and Cemtrex XR, Inc., which include the brands SmartDesk, Cemtrex XR, Virtual Driver Interactive, Bravo Strong, and good tech (formerly Cemtrex Labs), to Mr. Govil. Cemtrex XR, Inc. was purchased for $<span id="xdx_901_eus-gaap--RelatedPartyTransactionPurchasesFromRelatedParty_c20221121__20221122__us-gaap--TypeOfArrangementAxis__custom--AssetPurchaseAgreementsMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__custom--SaagarGovilMember_zjJeLEalcYA7" title="Purchases from related party">890,000 comprised of $<span id="xdx_905_eus-gaap--RelatedPartyTransactionAmountsOfTransaction_c20221121__20221122__us-gaap--TypeOfArrangementAxis__custom--AssetPurchaseAgreementsMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__custom--SaagarGovilMember_zU9nIoPWl2ec" title="Cash from related party">75,000 in cash and <span id="xdx_909_ecustom--RoyaltyPercentage_pid_dp_uPure_c20221121__20221122__us-gaap--TypeOfArrangementAxis__custom--AssetPurchaseAgreementsMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__custom--SaagarGovilMember_zYoEdVOTYRi6" title="Royalty percentage">5% royalty of all revenues on the Business to be paid 90 days after the end of each calendar year for <span id="xdx_90B_eus-gaap--RelatedPartyTransactionDescriptionOfTransaction_c20221121__20221122__us-gaap--TypeOfArrangementAxis__custom--AssetPurchaseAgreementsMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__custom--SaagarGovilMember_zX1Zb5lR1o6d" title="Related party transaction, description">the next three years; and should the total sum of royalties due be less than $820,000 at the end of the three-year period, Mr. Govil shall be obligated to pay the difference between $820,000 and the royalties paid. Cemtrex Advanced Technologies, Inc. was purchased for $10,000 in cash, 5% royalty of all revenues on the Business to be paid 90 days after the end of each calendar year for the next 5 years, and $1,600,000 in SAFE (common equity) at any subsequent fundraising or exit above $5,000,000 with a $10,000,000 cap. Subsequent to the sale of Cemtrex Advanced Technologies, Inc. the business has ceased operations. The Company has recognized no gain in relation to the <span id="xdx_90B_ecustom--RoyaltyPercentage_pid_dp_uPure_c20221121__20221122__us-gaap--TypeOfArrangementAxis__custom--AssetPurchaseAgreementsMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__custom--SaagarGovilMember_z31ZPkfAFjpa" title="Royalty percentage">5% royalties.   During the three and nine months ended June 30, 2024, the Company wrote off $<span id="xdx_903_eus-gaap--AllowanceForDoubtfulAccountsReceivableWriteOffs_c20240401__20240630__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_zQzwaZeTc9j" title="Trade receivables wrote off"><span id="xdx_903_eus-gaap--AllowanceForDoubtfulAccountsReceivableWriteOffs_c20231001__20240630__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--

RelatedPartyMember_zxeiAbWEazx2" title="Trade receivables wrote off">94,027 in trade receivables, related party and $<span id="xdx_904_ecustom--AllowanceForDoubtfulAccountsPayablesWriteOffs_c20240401__20240630__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_ztRVbQdw4zAg" title="Trade payables wrote off"><span id="xdx_902_ecustom--AllowanceForDoubtfulAccountsPayablesWriteOffs_c20231001__20240630__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_zBYoi4cGsPu9" title="Trade payables wrote off">59,703 in trade payables, related party related to the Cemtrex Advanced Technologies, Inc. successor company, SmartDesk, Inc.   As of June 30, 2024, there was $755,198 in trade receivables due from the Cemtrex XR successor company, CXR, Inc. Of these receivables $60,444 are related to costs paid by Cemtrex related to payroll during the transition of employees to the new company and subscription services that are set up on auto pay with a credit card. $235,408 is the remaining balance on the first-year royalties on CXR, Inc.'s revenues. The remaining $459,162 is related to services provided by Cemtrex Technologies Pvt. Ltd. in the normal course of business.   As of June 30, 2024, there were royalties receivable from the sale of Cemtrex, XR, Inc. of $688,738, of which $235,408 is considered short-term and is presented on the Company's Condensed Consolidated Balance Sheet under the caption "Trade receivables, net – related party". On April 13, 2024, the Company and CXR, Inc. agreed to structured payments on the first-year royalties with full payment being made by December 31, 2024. The Company has taken a $<span id="xdx_904_eus-gaap--AllowanceForDoubtfulAccountsReceivableCurrent_iI_c20240630__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__custom--CemtrexXRIncMember_zhV7JLlC3cE6" title="Allowance for expected credit losses">10,000 allowance for expected credit losses against these royalties.   550000Company negotiated a payment agreement surrounding the sale of Griffin Filters, LLC, and other liabilities due to the Company7615850.052024-07-31761585747763797380606372086358038990000750000.05the next three years; and should the total sum of royalties due be less than $820,000 at the end of the three-year period, Mr. Govil shall be obligated to pay the difference between $820,000 and the royalties paid. Cemtrex Advanced Technologies, Inc. was purchased for $10,000 in cash, 5% royalty of all revenues on the Business to be paid 90 days after the end of each calendar year for the next 5 years, and $1,600,000 in SAFE (common equity) at any subsequent fundraising or exit above $5,000,000 with a $10,000,000 cap. Subsequent to the sale of Cemtrex Advanced Technologies, Inc. the business has ceased operations.0.059402794027597035970375519860444235408459162688738235408100000 NOTE 19 - LEASES   The Company is party to contracts where we lease property from others under contracts classified as operating leases. The Company primarily leases office and operating facilities, vehicles, and office equipment. The weighted average remaining term of our operating leases was approximately 3.16 years at June 30, 2024, and 3 years at September 30, 2023. The weighted average discount rate used to measure lease liabilities was approximately 6.54% at June 30, 2024, and 5.66% at September 30, 2023. The Company used the rate implicit in the lease, where known, or its incremental borrowing rate as the rate used to discount the future lease payments.   The Company has elected not to recognize lease assets and liabilities for leases with a term of 12 months or less.   The Company's corporate segment leases approximately 100 square feet of office space in Brooklyn, NY on a month-to-month lease at a rent of $600 per month. Short-term rent expense was $5,400 for the nine months ended June 30, 2024, and $2,400 for the nine months ended June 30, 2023.   The Company's security segment leases approximately 1,037 square feet of office space in Clovis, CA on a month-to-month lease at a rent of $5,487 per month. Short-term rent expense was $43,941 for the nine months ended June 30, 2024.   A reconciliation of undiscounted cash flows to operating lease liabilities recognized in the condensed consolidated balance sheet at June 30, 2024, is set forth below: SCHEDULE OF RECONCILIATION OF UNDISCOUNTED CASH FLOWS TO OPERATING LEASE LIABILITIES <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td style="text-align: left; padding-bottom: 1.5pt">Years ending September 30,</td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_497_20240630_zIOB9nUgB0L4" style="border-bottom: Black 1.5pt solid; text-align: center">Operating Leases</td><td style="padding-bottom: 1.5pt"> </td></tr> <tr id="xdx_401_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsRemainderOfFiscalYear_iI_maLOLLUzxTN_zaenGvcTtR98" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 80%; text-align: left">2024</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 16%; text-align: right">218,345</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_405_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDueNextTwelveMonths_iI_maLOLLUzxTN_znvJHCTlahug" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">2025</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">877,020</td><td style="text-align: left"> </td></tr> <tr id="xdx_40A_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDueYearTwo_iI_maLOLLUzxTN_zcEMGnvftPO4" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">2026</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">686,436</td><td style="text-align: left"> </td></tr> <tr id="xdx_402_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDueYearThree_iI_maLOLLUzxTN_zc5XunldjhJd" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">2027</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">315,517</td><td style="text-align: left"> </td></tr> <tr id="xdx_40F_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDueYearFour_iI_maLOLLUzxTN_zonMPUM91cae" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 1.5pt">2028</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">58,085</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_40F_eus-gaap--LesseeOperatingLeaseLiabilityUndiscountedExcessAmount_iTI_mtLOLLUzxTN_maOLLzaii_zxkjSu1uv7r3" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; text-align: left">Undiscounted lease payments</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">2,155,403</td><td style="text-align: left"> </td></tr> <tr id="xdx_408_ecustom--OperatingLeasesAmountRepresentingInterest_iNI_di_msOLLzaii_zoUsTMBWgBAj" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-left: 10pt; text-align: left; padding-bottom: 1.5pt">Amount representing interest</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(158,796</td><td style="padding-bottom: 1.5pt; text-align: left">)</td></tr> <tr id="xdx_406_eus-gaap--OperatingLeaseLiability_iTI_mtOLLzaii_zvnYczczPrq" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; text-align: left; padding-bottom: 1.5pt">Discounted lease payments</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">1,996,607</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_408_eus-gaap--OperatingLeaseLiabilityCurrent_iI_zaLDwQZHZVN4" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-left: 0pt; text-align: left;

padding-bottom: 1.5pt">Less short-term operating lease liabilities</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">780,423</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_408_ecustom--LongtermOperatingLeaseLiabilities_iTI_zdgkwxYycPrh" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; text-align: left; padding-bottom: 2.5pt">Long-term operating lease liabilities</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">1,216,184</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> <p id="xdx_8AF_z7OdbmN7Pcs2" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"> </p> <p id="xdx_892_eus-gaap--LeaseCostTableTextBlock_zMWkUnnqD4de" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify">Lease costs for the three and nine months ended June 30, 2024, and 2023 are set forth below: </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0"> SCHEDULE OF LEASE COSTS</p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="display: none; vertical-align: bottom"> <td> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49C_20240401__20240630_z7PavvyjWfAd" style="text-align: center"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_494_20230401__20230630_zEcKxa4imupg" style="text-align: center"> </td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_496_20231001__20240630_zKyeVYmSo4Q1" style="text-align: center"> </td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49B_20221001__20230630_zP6SiHg0fAk2" style="text-align: center"> </td><td style="padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: center"> </td><td> </td> <td colspan="6" style="text-align: center">For the three months ended</td><td> </td><td> </td> <td colspan="6" style="text-align: center">For the nine months ended</td><td> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: center"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="6" style="border-bottom: Black 1.5pt solid; text-align: center">June 30,</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="6" style="border-bottom: Black 1.5pt solid; text-align: center">June 30,</td><td style="padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">2024</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">2023</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">2024</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">2023</td><td style="padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Operating lease costs:</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td></tr> <tr id="xdx_40F_eus-gaap--OperatingLeaseCost_maLCzCxz_zF2NBxlDxpdk" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; width: 40%; text-align: left">Operating lease costs</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 11%; text-align: right">256,570</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td><td style="width: 1%; text-align: left"> </td><td style="width: 11%; text-align: right">193,843</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td><td style="width: 1%; text-align: left"> </td><td style="width: 11%; text-align: right">645,695</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 11%; text-align: right">678,489</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_40E_eus-gaap--ShortTermLeaseCost_maLCzCxz_zpWcKJMv9gzc" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-left: 10pt; text-align: left; padding-bottom: 1.5pt">Short-term lease costs</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">15,379</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">49,341</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_40F_eus-gaap--LeaseCost_iT_mtLCzCxz_zmdEtAIHdwX9" style="vertical-align: bottom; background-color: White"> <td style="font-weight: bold; text-align: left; padding-bottom: 2.5pt">Total lease cost</td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right">271,949</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left"> </td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right">193,843</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left"> </td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right">695,036</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left"> </td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right">678,489</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left"> </td></tr> </table>   P3Y1M28DP3Y0.06540.056610060054002400103754874394 1 A reconciliation of undiscounted cash flows to operating lease liabilities recognized in the condensed consolidated balance sheet at June 30, 2024, is set forth below: SCHEDULE OF RECONCILIATION OF UNDISCOUNTED CASH FLOWS TO OPERATING LEASE LIABILITIES <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td style="text-align: left; padding-bottom: 1.5pt">Years ending September 30,</td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_497_20240630_zIOB9nUgB0L4" style="border-bottom: Black 1.5pt solid; text-align: center">Operating Leases</td><td style="padding-bottom: 1.5pt"> </td></tr> <tr id="xdx_401_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsRemainderOfFiscalYear_iI_maLOLLUzxTN_zaenGvcTtR98" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 80%; text-align: left">2024</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 16%; text-align: right">218,345</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_405_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDueNextTwelveMonths_iI_maLOLLUzxTN_znvjHCTlahug" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">2025</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">877,020</td><td style="text-align: left"> </td></tr> <tr id="xdx_40A_eus-

gaap--LesseeOperatingLeaseLiabilityPaymentsDueYearTwo_iI_maLOLLUzxTN_zcEMGnvftPO4" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">2026</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">686,436</td><td style="text-align: left"> </td></tr> <tr id="xdx_402_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDueYearThree_iI_maLOLLUzxTN_zc5XunldjhJd" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">2027</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">315,517</td><td style="text-align: left"> </td></tr> <tr id="xdx_40F_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDueYearFour_iI_maLOLLUzxTN_zonMPUM9Icae" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 1.5pt">2028</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">58,085</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_40F_eus-gaap--LesseeOperatingLeaseLiabilityUndiscountedExcessAmount_iTI_mtLOLLUzxTN_maOLLzaii_zxkjSu1uv7r3" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; text-align: left">Undiscounted lease payments</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">2,155,403</td><td style="text-align: left"> </td></tr> <tr id="xdx_408_ecustom--OperatingLeasesAmountRepresentingInterest_iNI_di_msOLLzaii_zoUsTMBWgBAj" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-left: 10pt; text-align: left; padding-bottom: 1.5pt">Amount representing interest</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(158,796</td><td style="padding-bottom: 1.5pt; text-align: left">)</td></tr> <tr id="xdx_406_eus-gaap--OperatingLeaseLiability_iTI_mtOLLzaii_zvnYczczPrq" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; text-align: left; padding-bottom: 1.5pt">Discounted lease payments</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">1,996,607</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_408_eus-gaap--OperatingLeaseLiabilityCurrent_iI_zaLDwQZHZVN4" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-left: 0pt; text-align: left; padding-bottom: 1.5pt">Less short-term operating lease liabilities</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">780,423</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_408_ecustom--LongtermOperatingLeaseLiabilities_iTI_zdgkwxYycPrh" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; text-align: left; padding-bottom: 2.5pt">Long-term operating lease liabilities</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">1,216,184</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>
2183458770206864363115517580852155403158796199660778042312161 84 Lease costs for the three and nine months ended June 30, 2024, and 2023 are set forth below: SCHEDULE OF LEASE COSTS <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="display: none; vertical-align: bottom"> <td> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49C_20240401__20240630_z7PavvyjWfAd" style="text-align: center"> </td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_494_20230401__20230630_zEcKxa4imupg" style="text-align: center"> </td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_496_20231001__20240630_zKyeVYmSo4Q1" style="text-align: center"> </td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49B_20221001__20230630_zP6SiHg0fAk2" style="text-align: center"> </td><td style="padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: center"> </td><td> </td> <td colspan="6" style="text-align: center">For the three months ended</td><td> </td><td> </td> <td colspan="6" style="text-align: center">For the nine months ended</td><td> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: center"> </td><td> </td> <td colspan="6" style="border-bottom: Black 1.5pt solid; text-align: center">June 30, </td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="6" style="border-bottom: Black 1.5pt solid; text-align: center">June 30,</td><td style="padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">2024</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">2023</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">2024</td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">2023</td><td style="padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Operating lease costs:</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td>

New Roman, Times, Serif"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right">695,036</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left"> </td> <td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right">678,489</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left"> </td></tr> </table>
256570193843645695678489153794934127194919384369503667848 9 NOTE 20 - LINES OF CREDIT AND LONG-TERM LIABILITIES   Revolving line of credit   On October 5, 2023, the Company obtained a revolving line of credit in the amount of $5,000,000 from Pathward, N.A. The interest rate will be a rate which is equal to three percentage points (3%) in excess of that rate shown in the Wall Street Journal as the prime rate (the "Effective Rate") and matures twenty-four months from the closing date. This loan is secured by the Company's eligible accounts receivable and eligible finished goods inventory. The Company's ability to borrow against the line of credit is limited by the value of the eligible assets. As of June 30, 2024, the Company had enough eligible assets to access the full credit line. The Company was in compliance with all loan covenants as of June 30, 2024. The funds were used to pay the NIL Funding term loan and will fund operations of the Vicon entity. As of June 30, 2024, this loan had a balance of $2,730,325, with $18,133 of unamortized loan origination fees, which is included in "Prepaid expenses" on the accompanying Condensed Consolidated Balance Sheet. There were $2,269,675 in available funds as of June 30, 2024.   Standstill Agreement   On August 31, 2023, the Company and Streeterville Capital, LLC ("Streeterville") entered into a standstill agreement for the two notes held by Streeterville Capital, LLC. The terms of this agreement are the earlier of (a) the date that is ninety (90) days from the Effective Date, and (b) the date that the Company completes an equity offering on either Form S-1 or Form S-3 (the "Standstill Period"), Streeterville Capital, LLC will not seek to redeem any portion of the Notes, and (c) the Company agrees to prepay to Lender fifty percent (50%) of the net proceeds received by Borrower in connection with all equity financings until such time as Borrower has raised at least $5,000,000 in aggregate net proceeds.   On April 30, 2024, the Company entered into a Standstill Agreement with Streeterville Capital, LLC ("Streeterville") in which Streeterville agreed not to seek to redeem any portion of its two outstanding notes with the Company for a period of one year expiring on April 30, 2025, with $239,813 classified as short-term, and in exchange, the Company agreed to pay to Streeterville the greater of $4,000,000 or fifty percent (50%) of the net proceeds the Company receives from the sale of any of its common stock or preferred stock during the Standstill Period. To date, the Company has paid Streeterville $4,588,897 under this agreement.   The following table outlines the Company's secured liabilities: SCHEDULE OF LINES OF CREDIT AND LIABILITIES <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td> </td><td> </td> <td> </td><td style="font-weight: bold"> </td> <td colspan="2" style="font-weight: bold; text-align: center">June 30,</td><td style="font-weight: bold"> </td><td style="font-weight: bold"> </td> <td colspan="2" style="font-weight: bold; text-align: center">September 30,</td><td style="font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font-weight: bold">Interest Rate</td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Maturity</td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">2024</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">2023</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="display: none; vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Fulton Bank - $360,000 fund equipment for AIS. The Company was in compliance with loan covenants as of June 30, 2024. This loan is secured by certain assets of the Company.</td><td> </td> <td>SOFR plus 2.37% (7.7% as of June 30, 2024 and 7.68% as of September 30, 2023).</td><td> </td> <td style="text-align: center">1/31/2025</td><td> </td> <td style="text-align: left"> </td><td id="xdx_98C_eus-gaap--SecuredDebt_iI_c20240630__us-gaap--CreditFacilityAxis__custom--FultonBankOneMember_zstAMc2ilVNd" style="text-align: right" title="Total">49,042</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_98A_eus-gaap--SecuredDebt_iI_c20230930__us-gaap--CreditFacilityAxis__custom--FultonBankOneMember_z8twRRuZgVq2" style="text-align: right" title="Total">108,700</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 40%; text-align: left">Fulton Bank - $<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExJTkVTIE9GIENSRURJVCBBTkQgTElBQklMSVRJRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_906_eus-gaap--NotesPayableToBankNoncurrent_iI_c20240630__us-gaap--CreditFacilityAxis__custom--FultonBankOneMember_zAZ490zuVedi" title="Loans payable to bank">360,000 fund equipment for AIS. The Company was in compliance with loan covenants as of June 30, 2024. This loan is secured by certain assets of the Company.</td><td style="width: 2%"> </td> <td style="width: 13%">SOFR plus <span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExJTkVTIE9GIENSRURJVCBBTkQgTElBQklMSVRJRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_90E_eus-gaap--DebtInstrumentBasisSpreadOnVariableRate1_dp_c20231001__20240630__us-gaap--CreditFacilityAxis__custom--FultonBankOneMember_zg2X8NPAfB5e" title="Interest rate basis spread">2.37% (<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExJTkVTIE9GIENSRURJVCBBTkQgTElBQklMSVRJRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_901_eus-gaap--DebtInstrumentInterestRateStatedPercentage_iI_pid_dp_c20240630__us-gaap--CreditFacilityAxis__custom--FultonBankOneMember_z0ypsyQLUpP5" title="Interest rate">7.7% as of June 30, 2024 and <span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExJTkVTIE9GIENSRURJVCBBTkQgTElBQklMSVRJRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_905_eus-gaap--DebtInstrumentInterestRateStatedPercentage_iI_pid_dp_c20230930__us-gaap--CreditFacilityAxis__custom--FultonBankOneMember_zUiGOHt9M2g" title="Interest rate">7.68% as of September 30, 2023).</td><td style="width: 2%"> </td> <td style="width: 13%; text-align: center">1/31/2025</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td id="xdx_982_eus-gaap--SecuredDebt_iI_c20240630__us-gaap--CreditFacilityAxis__custom--FultonBankOneMember_zdWvL1wYgCH1" style="width: 11%; text-align: right" title="Total">49,042</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td id="xdx_988_eus-gaap--SecuredDebt_iI_c20230930__us-gaap--CreditFacilityAxis__custom--FultonBankOneMember_zeBTNA3uVmd8" style="width: 11%; text-align: right" title="Total">108,700</td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td> </td><td> </td> <td> </td><td><span style="font-

family: Times New Roman, Times, Serif"> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Fulton Bank mortgage $<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExjTkVTIE9GIENSRURjVCBBTkQgTElBQklMSVRjRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQ_" id="xdx_908_eus-gaap--NotesPayableToBankNoncurrent_iI_c20240630__us-gaap--CreditFacilityAxis__custom--FultonBankTwoMember_zbsqvvv5nV2j" title="Loans payable to bank">2,476,000. The Company was in compliance with loan covenants as of June 30, 2024. This loan is secured by the underlying asset.</td><td> </td> <td style="text-align: left">SOFR plus <span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExjTkVTIE9GIENSRURjVCBBTkQgTElBQklMSVRjRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQ_" id="xdx_907_eus-gaap--DebtInstrumentBasisSpreadOnVariableRate1_pid_dp_c20231001__20240630__us-gaap--CreditFacilityAxis__custom--FultonBankTwoMember_zehs6rmXpd4k" title="Interest rate basis spread">2.62% (<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExjTkVTIE9GIENSRURjVCBBTkQgTElBQklMSVRjRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQ_" id="xdx_90E_eus-gaap--DebtInstrumentInterestRateStatedPercentage_iI_pid_dp_c20240630__us-gaap--CreditFacilityAxis__custom--FultonBankTwoMember_zA1QtCcLNH7c" title="Interest rate">7.95% on June 30, 2024 and (<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExjTkVTIE9GIENSRURjVCBBTkQgTElBQklMSVRjRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQ_" id="xdx_906_eus-gaap--DebtInstrumentInterestRateStatedPercentage_iI_pid_dp_c20230930__us-gaap--CreditFacilityAxis__custom--FultonBankTwoMember_zCIlEJrhN5Pj" title="Interest rate">7.93% on September 30, 2023).</td><td> </td> <td style="text-align: center">1/28/2040</td><td> </td> <td style="text-align: left"> </td><td id="xdx_982_eus-gaap--SecuredDebt_iI_c20240630__us-gaap--CreditFacilityAxis__custom--FultonBankTwoMember_zt9TlmfLatg7" style="text-align: right" title="Total">2,130,074</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_98B_eus-gaap--SecuredDebt_iI_c20230930__us-gaap--CreditFacilityAxis__custom--FultonBankTwoMember_zXG3mly7Hp19" style="text-align: right" title="Total">2,180,115</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td> </td><td> </td> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Fulton Bank (HEISEY) - $<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExjTkVTIE9GIENSRURjVCBBTkQgTElBQklMSVRjRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQ_" id="xdx_906_eus-gaap--NotesPayableToBankNoncurrent_iI_c20240630__us-gaap--CreditFacilityAxis__custom--FultonBankHEISEYOneMember_z1dMuD6bjuek" title="Loans payable to bank">1,200,000 mortgage loan; requires <span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExjTkVTIE9GIENSRURjVCBBTkQgTElBQklMSVRjRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQ_" id="xdx_904_eus-gaap--DebtInstrumentPaymentTerms_c20231001__20240630__us-gaap--CreditFacilityAxis__custom--FultonBankHEISEYOneMember_zTI8iYRTTwkg" title="Payment description">monthly principal and interest payments through August 1, 2043 with a final payment of remaining principal on September 1, 2043; The loan is collateralized by 615 Florence Street and 740 Barber Street and guaranteed by AIS and Cemtrex.</td><td> </td> <td>SOFR plus <span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExjTkVTIE9GIENSRURjVCBBTkQgTElBQklMSVRjRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQ_" id="xdx_906_eus-gaap--DebtInstrumentBasisSpreadOnVariableRate1_pid_dp_c20231001__20240630__us-gaap--CreditFacilityAxis__custom--FultonBankHEISEYOneMember_zQM2rQT7qeFb" title="Interest rate basis spread">2.80% per annum (<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExjTkVTIE9GIENSRURjVCBBTkQgTElBQklMSVRjRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQ_" id="xdx_90E_eus-gaap--DebtInstrumentInterestRateStatedPercentage_iI_pid_dp_c20240630__us-gaap--CreditFacilityAxis__custom--FultonBankHEISEYOneMember_z9hotZV8ZZ5l" title="Interest rate">8.13% as of June 30, 2024 and <span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExjTkVTIE9GIENSRURjVCBBTkQgTElBQklMSVRjRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQ_" id="xdx_90A_eus-gaap--DebtInstrumentInterestRateStatedPercentage_iI_pid_dp_c20230930__us-gaap--CreditFacilityAxis__custom--FultonBankHEISEYOneMember_z7UpZQ0oGBja" title="Interest rate">8.11% as of September 30, 2023).</td><td> </td> <td style="text-align: center">9/30/2043</td><td> </td> <td style="text-align: left"> </td><td id="xdx_987_eus-gaap--SecuredDebt_iI_c20240630__us-gaap--CreditFacilityAxis__custom--FultonBankHEISEYOneMember_zAlRNZl8jyhh" style="text-align: right" title="Total">1,164,271</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_986_eus-gaap--SecuredDebt_iI_c20230930__us-gaap--CreditFacilityAxis__custom--FultonBankHEISEYOneMember_zp9UBEmmFxW6" style="text-align: right" title="Total">1,200,000</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td> </td><td> </td> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Fulton Bank (HEISEY) - $<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExjTkVTIE9GIENSRURjVCBBTkQgTElBQklMSVRjRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQ_" id="xdx_907_eus-gaap--NotesPayableToBankNoncurrent_iI_c20240630__us-gaap--CreditFacilityAxis__custom--FultonBankHEISEYTwoMember_zy5ujAdF4JC" title="Loans payable to bank">2,160,000, promissory note related to purchase of Heisey; <span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExjTkVTIE9GIENSRURjVCBBTkQgTElBQklMSVRjRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQ_" id="xdx_90F_eus-gaap--DebtInstrumentPaymentTerms_c20231001__20240630__us-gaap--CreditFacilityAxis__custom--FultonBankHEISEYTwoMember_zhtDbTYWa7Ok" title="Payment description">requires 84 monthly principal and interest payments; The note is collateralized by the Heisey assets and guaranteed by the Parent; matures in 2030.</td><td> </td> <td>SOFR plus <span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExjTkVTIE9GIENSRURjVCBBTkQgTElBQklMSVRjRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQ_" id="xdx_907_eus-gaap--DebtInstrumentBasisSpreadOnVariableRate1_pid_dp_c20231001__20240630__us-gaap--CreditFacilityAxis__custom--FultonBankHEISEYTwoMember_zUGVbtirsjBj" title="Interest rate basis spread">2.80% per annum (<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExjTkVTIE9GIENSRURjVCBBTkQgTElBQklMSVRjRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQ_" id="xdx_904_eus-gaap--DebtInstrumentInterestRateStatedPercentage_iI_pid_dp_c20240630__us-gaap--CreditFacilityAxis__custom--FultonBankHEISEYTwoMember_zIfZ2Y155vUi" title="Interest rate">8.13% as of June 30, 2024 and <span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExjTkVTIE9GIENSRURjVCBBTkQgTElBQklMSVRjRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQ_" id="xdx_901_eus-gaap--DebtInstrumentInterestRateStatedPercentage_iI_pid_dp_c20230930__us-gaap--CreditFacilityAxis__custom--FultonBankHEISEYTwoMember_z2axvBhJkCub" title="Interest rate">8.11% as of September 30, 2023).</td><td> </td> <td style="text-align: center">7/1/2030</td><td> </td> <td style="text-align: left"> </td><td id="xdx_98B_eus-gaap--SecuredDebt_iI_c20240630__us-gaap--CreditFacilityAxis__custom--FultonBankHEISEYTwoMember_zEsLk2UlUIv5" style="text-align: right" title="Total">1,961,494</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_98E_eus-gaap--SecuredDebt_iI_c20230930__us-gaap--CreditFacilityAxis__custom--FultonBankHEISEYTwoMember_zMStQXEbxMRa" style="text-align: right" title="Total">2,122,565</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td> </td><td> </td> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Note payable - $<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExjTkVTIE9GIENSRURjVCBBTkQgTElBQklMSVRjRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQ_" id="xdx_906_eus-gaap--NotesPayable_iI_c20240630__us-gaap--DebtInstrumentAxis__custom--NotesPayableOneMember_zRp8V9yXiXhd" title="Notes payable">5,755,000 - Less original issue discount $<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExjTkVTIE9GIENSRURjVCBBTkQgTElBQklMSVRjRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQ_" id="xdx_908_eus-gaap--AmortizationOfDebtDiscountPremium_c20231001__20240630__us-gaap--DebtInstrumentAxis__custom--NotesPayableOneMember_zferHVTrlqsh" title="Notes payable - discount">750,000 and legal fees $<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExjTkVTIE9GIENSRURjVCBBTkQgTElBQklMSVRjRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQ_" id="xdx_906_eus-gaap--LegalFees_c20231001__20240630__us-gaap--DebtInstrumentAxis__custom--NotesPayableOneMember_zmW978Z2YVQg" title="Notes payable - legal

fees">5,000, net cash received $<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExJTkVTIE9GIENSRURJVCBBTkQgTElBQklMSVRJRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_906_eus-gaap--ProceedsFromIssuanceOfDebt_c20231001__20240630__us-gaap--DebtInstrumentAxis__custom--NotesPayableOneMember_zRToUWmKgWy2" title="Proceeds from notes payable">5,000,000 Unamortized original issue discount balance of $<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExJTkVTIE9GIENSRURJVCBBTkQgTElBQklMSVRJRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_90A_eus-gaap--DebtInstrumentUnamortizedDiscount_iI_c20240630__us-gaap--DebtInstrumentAxis__custom--NotesPayableOneMember_zIs0IAz3FeYc" title="Notes payable - Unamortized discount"><span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExJTkVTIE9GIENSRURJVCBBTkQgTElBQklMSVRJRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_90A_eus-gaap--DebtInstrumentUnamortizedDiscount_iI_c20230930__us-gaap--DebtInstrumentAxis__custom--NotesPayableOneMember_zcfAjVRxU6A1" title="Notes payable - Unamortized discount">0, as of June 30, 2024 and September 30, 2023.</td><td> </td> <td style="text-align: center"><span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExJTkVTIE9GIENSRURJVCBBTkQgTElBQklMSVRJRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_901_eus-gaap--DebtInstrumentInterestRateStatedPercentage_iI_pid_dp_c20240630__us-gaap--DebtInstrumentAxis__custom--NotesPayableOneMember_zam2D0FYH8kk" title="Interest rate">8%</td><td> </td> <td style="text-align: center">6/30/2025</td><td> </td> <td style="text-align: left"> </td><td id="xdx_987_eus-gaap--SecuredDebt_iI_c20240630__us-gaap--CreditFacilityAxis__custom--NotesPayableOneMember_zjHMOtySUKuk" style="text-align: right" title="Total">239,813</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_987_eus-gaap--SecuredDebt_iI_c20230930__us-gaap--CreditFacilityAxis__custom--NotesPayableOneMember_zyKnXgWIG3Cj" style="text-align: right" title="Total">4,596,589</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td> </td><td> </td> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Note payable - $<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExJTkVTIE9GIENSRURJVCBBTkQgTElBQklMSVRJRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_90D_eus-gaap--NotesPayable_iI_c20240630__us-gaap--DebtInstrumentAxis__custom--NotesPayableTwoMember_zECPdPzYRYu9" title="Notes payable">9,205,000, Less original issue discount $<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExJTkVTIE9GIENSRURJVCBBTkQgTElBQklMSVRJRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_903_eus-gaap--AmortizationOfDebtDiscountPremium_c20231001__20240630__us-gaap--DebtInstrumentAxis__custom--NotesPayableTwoMember_ziW1MUVmSMR2" title="Notes payable - discount">1,200,000 and legal fees $<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExJTkVTIE9GIENSRURJVCBBTkQgTElBQklMSVRJRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_901_eus-gaap--LegalFees_c20231001__20240630__us-gaap--DebtInstrumentAxis__custom--NotesPayableTwoMember_zfoOD9rbuLO3" title="Notes payable - legal fees">5,000,net cash received $<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExJTkVTIE9GIENSRURJVCBBTkQgTElBQklMSVRJRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_908_eus-gaap--ProceedsFromIssuanceOfDebt_c20231001__20240630__us-gaap--DebtInstrumentAxis__custom--NotesPayableTwoMember_zc66UQEIdkGg" title="Proceeds from notes payable">8,000,000. <span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExJTkVTIE9GIENSRURJVCBBTkQgTElBQklMSVRJRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_905_eus-gaap--StockIssuedDuringPeriodSharesOther_c20231001__20240630__us-gaap--DebtInstrumentAxis__custom--NotesPayableTwoMember_zxzHPFHu6dae" title="Common stock, shares">28,572 shares of common stock valued at $<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExJTkVTIE9GIENSRURJVCBBTkQgTElBQklMSVRJRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_90C_eus-gaap--StockIssuedDuringPeriodValueOther_c20231001__20240630__us-gaap--DebtInstrumentAxis__custom--NotesPayableTwoMember_zUXFEyO2yzFj" title="Common stock, value">700,400 recognized as additional original issue discount. Unamortized original issue discount balance of $<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExJTkVTIE9GIENSRURJVCBBTkQgTElBQklMSVRJRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_907_eus-gaap--DebtInstrumentUnamortizedDiscount_iI_c20240630__us-gaap--DebtInstrumentAxis__custom--NotesPayableTwoMember_zlHqbkhHTES3" title="Notes payable - Unamortized discount"><span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExJTkVTIE9GIENSRURJVCBBTkQgTElBQklMSVRJRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_907_eus-gaap--DebtInstrumentUnamortizedDiscount_iI_c20230930__us-gaap--DebtInstrumentAxis__custom--NotesPayableTwoMember_zrLbC49sJSMi" title="Notes payable - Unamortized discount">0 as of June 30, 2024 and September 30, 2023.</td><td> </td> <td style="text-align: center"><span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExJTkVTIE9GIENSRURJVCBBTkQgTElBQklMSVRJRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_90B_eus-gaap--DebtInstrumentInterestRateStatedPercentage_iI_pid_dp_c20240630__us-gaap--DebtInstrumentAxis__custom--NotesPayableTwoMember_zjPBogJDrvPk" title="Interest rate">8%</td><td> </td> <td style="text-align: center">2/22/2026</td><td> </td> <td style="text-align: left"> </td><td id="xdx_983_eus-gaap--SecuredDebt_iI_c20240630__us-gaap--CreditFacilityAxis__custom--NotesPayableTwoMember_z2ZAtM1zekt9" style="text-align: right" title="Total">11,949,012</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_982_eus-gaap--SecuredDebt_iI_c20230930__us-gaap--CreditFacilityAxis__custom--NotesPayableTwoMember_zPv8FhbtaO8g" style="text-align: right" title="Total">11,243,233</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td> </td><td> </td> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Note Payable - $<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExJTkVTIE9GIENSRURJVCBBTkQgTElBQklMSVRJRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_907_eus-gaap--NotesPayable_iI_c20240630__us-gaap--DebtInstrumentAxis__custom--NotesPayableMember__dei--LegalEntityAxis__custom--HeiseyMechanicalLtdMember_za3VynOVv705" title="Notes payable">240,000 For the purchase of Heisey Mechanical, Ltd.</td><td> </td> <td style="text-align: center"><span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExJTkVTIE9GIENSRURJVCBBTkQgTElBQklMSVRJRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_90D_eus-gaap--DebtInstrumentInterestRateStatedPercentage_iI_pid_dp_c20240630__us-gaap--DebtInstrumentAxis__custom--NotesPayableMember__dei--LegalEntityAxis__custom--HeiseyMechanicalLtdMember_zRwCBmUtkAQ6" title="Interest rate">6%</td><td> </td> <td style="text-align: center"><span id="xdx_90B_eus-gaap--DebtInstrumentMaturityDate_c20231001__20240630__us-gaap--CreditFacilityAxis__custom--NotesPayableMember__dei--LegalEntityAxis__custom--HeiseyMechanicalLtdMember_z9Hz1s9SEeub" title="Maturity date">7/1/2024</td><td> </td> <td style="text-align: left"> </td><td id="xdx_980_eus-gaap--SecuredDebt_iI_c20240630__us-gaap--CreditFacilityAxis__custom--NotesPayableMember__dei--LegalEntityAxis__custom--HeiseyMechanicalLtdMember_ziG3KKF8gu8g" style="text-align: right" title="Total">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_985_eus-gaap--SecuredDebt_iI_c20230930__us-gaap--CreditFacilityAxis__custom--NotesPayableMember__dei--LegalEntityAxis__custom--HeiseyMechanicalLtdMember_zLrX6Ffhjma" style="text-align: right" title="Total">240,000</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td> </td><td> </td> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Term Loan Agreement with NIL Funding Corporation ("NIL") - $<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExJTkVTIE9GIENSRURJVCBBTkQgTElBQklMSVRJRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_90C_eus-gaap--LoansPayable_iI_c20240630__us-gaap--DebtInstrumentAxis__custom--TermLoanAgreementMember_zKgV6mzmPF82" title="Loans payable">5,600,000 The Company was in compliance with loan covenants as of September 30, 2023.</td><td> </td> <td style="text-align: center"><span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExJTkVTIE9GIENSRURJVCBBTkQgTElBQklMSVRJRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_901_eus-gaap--DebtInstrumentInterestRateStatedPercentage_iI_pid_dp_c20240630__us-gaap--DebtInstrumentAxis__custom--TermLoanAgreementMember_zWc8PEcmwSR3" title="Interest rate">11.50%</td><td> </td> <td style="text-align: center">12/31/2024</td><td> </td> <td style="text-align: left"> </td><td id="xdx_980_eus-gaap--SecuredDebt_iI_c20240630__us-gaap--CreditFacilityAxis__custom--TermLoanAgreementMember_zl2EuuuZH3L3" style="text-align: right" title="Total"><span style="-sec-ix-hidden:

xdx2ixbrl2505">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_98B_eus-gaap--SecuredDebt_iI_c20230930__us-gaap--CreditFacilityAxis__custom--TermLoanAgreementMember_zM27BbVkjZEe" style="text-align: right" title="Total">1,979,743</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td> </td><td> </td> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_98F_eus-gaap--SecuredDebt_iI_c20240630__us-gaap--CreditFacilityAxis__custom--PPPLoansMember_z8KMpPXrL7jd" style="text-align: right" title="Total">60,749</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_986_eus-gaap--SecuredDebt_iI_c20230930__us-gaap--CreditFacilityAxis__custom--PPPLoansMember_zl7G18hkRa4l" style="text-align: right" title="Total">91,114</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td> </td><td> </td> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td id="xdx_983_eus-gaap--SecuredDebt_iI_c20240630__us-gaap--CreditFacilityAxis__custom--SoftwareLicenseAgreementMember_zsjqgspeRIia" style="text-align: right" title="Total">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_98C_eus-gaap--SecuredDebt_iI_c20230930__us-gaap--CreditFacilityAxis__custom--SoftwareLicenseAgreementMember_z2iJwPk5jfjf" style="text-align: right" title="Total">675,000</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td> </td><td> </td> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Paycheck Protection Program loan - $<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExjTkVTIE9GIENSRURJVCBBTkQgTElBQklMSVRJRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_90E_eus-gaap--LoansPayable_iI_c20240630__us-gaap--DebtInstrumentAxis__custom--PPPLoansMember_ztpLgMhxUESi" title="Loans payable">121,400 - The issuing bank determined that this loan qualifies for loan forgiveness; however the Company is awaiting final approval from the Small Business Administration.</td><td> </td> <td style="text-align: center"><span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExjTkVTIE9GIENSRURJVCBBTkQgTElBQklMSVRJRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_90A_eus-gaap--DebtInstrumentInterestRateStatedPercentage_iI_pid_dp_c20240630__us-gaap--DebtInstrumentAxis__custom--PPPLoansMember_zDHf9f3vESsg" title="Interest rate">1%</td><td> </td> <td style="text-align: center">5/5/2025</td><td> </td> <td style="text-align: left"> </td><td id="xdx_98E_eus-gaap--SecuredDebt_iI_c20240630__us-gaap--CreditFacilityAxis__custom--PPPLoansMember_z8KMpPXrL7jd" style="text-align: right" title="Total">60,749</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_986_eus-gaap--SecuredDebt_iI_c20230930__us-gaap--CreditFacilityAxis__custom--PPPLoansMember_zl7G18hkRa4l" style="text-align: right" title="Total">91,114</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td> </td><td> </td> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td> </td> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Software License Agreement - $1,125,000, for the purchase of software source code for use in our Security segment products</td><td> </td> <td style="text-align: center">N/A</td><td> </td> <td style="text-align: center">6/3/2024</td><td> </td> <td style="text-align: left"> </td><td id="xdx_983_eus-gaap--SecuredDebt_iI_c20240630__us-gaap--CreditFacilityAxis__custom--SoftwareLicenseAgreementMember_zsjqgspeRIia" style="text-align: right" title="Total">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_98C_eus-gaap--SecuredDebt_iI_c20230930__us-gaap--CreditFacilityAxis__custom--SoftwareLicenseAgreementMember_z2iJwPk5jfjf" style="text-align: right" title="Total">675,000</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td> </td><td> </td> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 1.5pt">HDFC Bank Auto Loan - $28,331, for the purchase of automobile at India office. Monthly payments of ₹65,179 ($781.93 as translated as of June 30, 2024). Automobile is collateral for this loan. This loan was paid off prior to the maturity date.</td><td style="padding-bottom: 1.5pt"> </td> <td style="text-align: center; padding-bottom: 1.5pt">8.70%</td><td style="padding-bottom: 1.5pt"> </td> <td style="text-align: center; padding-bottom: 1.5pt">6/5/2027</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98E_eus-gaap--SecuredDebt_iI_c20240630__us-gaap--CreditFacilityAxis__custom--HDFCBankAutoLoanMember_zlqYTQEPDmd5" style="border-bottom: Black 1.5pt solid; text-align: right" title="Total">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_989_eus-gaap--SecuredDebt_iI_c20230930__us-gaap--CreditFacilityAxis__custom--HDFCBankAutoLoanMember_zGdxApSk4vPc" style="border-bottom: Black 1.5pt solid; text-align: right" title="Total">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="font-weight: bold; text-align: left; padding-bottom: 1.5pt">Total debt</td><td style="padding-bottom: 1.5pt"> </td> <td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: left">$</td><td id="xdx_981_eus-gaap--SecuredDebt_iI_c20240630_zuw52vuas6o3" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: right" title="Total debt">17,554,455</td><td style="padding-bottom: 1.5pt; font-weight: bold; text-align: left"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td id="xdx_986_eus-gaap--SecuredDebt_iI_c20230930_zJihDvnjkjMl" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: right" title="Total debt">24,437,059</td><td style="padding-bottom: 1.5pt; font-weight: bold; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 1.5pt">Less: Current maturities</td><td style="padding-bottom: 1.5pt"> </td> <td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td> </td><td style="padding-bottom: 1.5pt"> </td> <td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_984_eus-gaap--SecuredDebtCurrent_iNI_di_c20240630_zJuzSZ0Ug5Q4" style="border-bottom: Black 1.5pt solid; text-align: right" title="Current maturities">(661,271</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98A_eus-gaap--SecuredDebtCurrent_iNI_di_c20230930_zLI8xNb2qEOk" style="border-bottom: Black 1.5pt solid; text-align: right" title="Current maturities">(14,507,711</td><td style="padding-bottom: 1.5pt; text-align: left">)</td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="font-weight: bold; text-align: left; padding-bottom: 2.5pt">Long-term debt</td><td style="padding-bottom: 2.5pt"> </td><td style="padding-bottom: 2.5pt"> </td><td style="padding-bottom: 2.5pt"> </td> <td> </td><td style="padding-bottom: 2.5pt"> </td> <td style="padding-bottom: 2.5pt"> </td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left">$</td><td id="xdx_987_eus-gaap--SecuredLongTermDebt_iI_c20240630_zoUtl5Y4SXIg" style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right" title="Long-term debt"><span style="font-

family: Times New Roman, Times, Serif">16,893,184</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left"> </td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left">$</td><td id="xdx_981_eus-gaap--SecuredLongTermDebt_iI_c20230930_zpHoIeYvfCLc" style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right" title="Long-term debt">9,929,348</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left"> </td></tr> </table>   50000000.032730325181332269675O.505000000one year expiring on April 30, 2025, with $239,813 classified as short-term,23981340000000.504588897 The following table outlines the Company's secured liabilities: SCHEDULE OF LINES OF CREDIT AND LIABILITIES <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td> </td><td> </td> <td> </td><td style="font-weight: bold"> </td> <td colspan="2" style="font-weight: bold; text-align: center">June 30,</td><td style="font-weight: bold"> </td><td style="font-weight: bold"> </td> <td colspan="2" style="font-weight: bold; text-align: center">September 30,</td><td style="font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font-weight: bold">Interest Rate</td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Maturity</td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">2024</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">2023</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="display: none; vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Fulton Bank - $360,000 fund equipment for AIS. The Company was in compliance with loan covenants as of June 30, 2024. This loan is secured by certain assets of the Company.</td><td> </td> <td>SOFR plus 2.37% (7.7% as of June 30, 2024 and 7.68% as of September 30, 2023).</td><td> </td> <td style="text-align: center">1/31/2025</td><td> </td> <td style="text-align: left"> </td><td id="xdx_98C_eus-gaap--SecuredDebt_iI_c20240630__us-gaap--CreditFacilityAxis__custom--FultonBankOneMember_zstAMc2iIVNd" style="text-align: right" title="Total">49,042</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_98A_eus-gaap--SecuredDebt_iI_c20230930__us-gaap--CreditFacilityAxis__custom--FultonBankOneMember_z8twRRuZgVq2" style="text-align: right" title="Total">108,700</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 40%; text-align: left">Fulton Bank - $<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExjTkVTIE9GIENSRURJVCBBTkQgTElBQklMSVRJRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_906_eus-gaap--NotesPayableToBankNoncurrent_iI_c20240630__us-gaap--CreditFacilityAxis__custom--FultonBankOneMember_zAZ490zuVedi" title="Loans payable to bank">360,000 fund equipment for AIS. The Company was in compliance with loan covenants as of June 30, 2024. This loan is secured by certain assets of the Company.</td><td style="width: 2%"> </td> <td style="width: 13%">SOFR plus <span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExjTkVTIE9GIENSRURJVCBBTkQgTElBQklMSVRJRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_90E_eus-gaap--DebtInstrumentBasisSpreadOnVariableRate1_dp_c20231001__20240630__us-gaap--CreditFacilityAxis__custom--FultonBankOneMember_zg2X0NPAfB5e" title="Interest rate basis spread">2.37% (<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExjTkVTIE9GIENSRURJVCBBTkQgTElBQklMSVRJRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_901_eus-gaap--DebtInstrumentInterestRateStatedPercentage_iI_pid_dp_c20240630__us-gaap--CreditFacilityAxis__custom--FultonBankOneMember_z0ypsyQLUpP5" title="Interest rate">7.7% as of June 30, 2024 and <span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExjTkVTIE9GIENSRURJVCBBTkQgTElBQklMSVRJRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_905_eus-gaap--DebtInstrumentInterestRateStatedPercentage_iI_pid_dp_c20230930__us-gaap--CreditFacilityAxis__custom--FultonBankOneMember_zUiGOHt9M2g" title="Interest rate">7.68% as of September 30, 2023).</td><td style="width: 2%"> </td> <td style="width: 13%; text-align: center">1/31/2025</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td id="xdx_982_eus-gaap--SecuredDebt_iI_c20240630__us-gaap--CreditFacilityAxis__custom--FultonBankOneMember_zdWvL1wYgCH1" style="width: 11%; text-align: right" title="Total">49,042</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td id="xdx_988_eus-gaap--SecuredDebt_iI_c20230930__us-gaap--CreditFacilityAxis__custom--FultonBankOneMember_zeBTNA3uVmd8" style="width: 11%; text-align: right" title="Total">108,700</td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td> </td><td> </td> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Fulton Bank mortgage $<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExjTkVTIE9GIENSRURJVCBBTkQgTElBQklMSVRJRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_908_eus-gaap--NotesPayableToBankNoncurrent_iI_c20240630__us-gaap--CreditFacilityAxis__custom--FultonBankTwoMember_zbsqvvv5nV2j" title="Loans payable to bank">2,476,000. The Company was in compliance with loan covenants as of June 30, 2024. This loan is secured by the underlying asset.</td><td> </td> <td style="text-align: left">SOFR plus <span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExjTkVTIE9GIENSRURJVCBBTkQgTElBQklMSVRJRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_907_eus-gaap--DebtInstrumentBasisSpreadOnVariableRate1_pid_dp_c20231001__20240630__us-gaap--CreditFacilityAxis__custom--FultonBankTwoMember_zehs6rmXpd4k" title="Interest rate basis spread">2.62% (<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExjTkVTIE9GIENSRURJVCBBTkQgTElBQklMSVRJRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_90E_eus-gaap--DebtInstrumentInterestRateStatedPercentage_iI_pid_dp_c20240630__us-gaap--CreditFacilityAxis__custom--FultonBankTwoMember_zA1QtCcLNH7c" title="Interest rate">7.95% on June 30, 2024 and (<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExjTkVTIE9GIENSRURJVCBBTkQgTElBQklMSVRJRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_906_eus-gaap--DebtInstrumentInterestRateStatedPercentage_iI_pid_dp_c20230930__us-gaap--CreditFacilityAxis__custom--FultonBankTwoMember_zCHEJrhN5Pj" title="Interest rate">7.93% on September 30, 2023).</td><td> </td> <td style="text-align: center">1/28/2040</td><td> </td> <td style="text-align: left"> </td><td id="xdx_982_eus-gaap--SecuredDebt_iI_c20240630__us-gaap--CreditFacilityAxis__custom--FultonBankTwoMember_zt9TlmfLatg7" style="text-align: right" title="Total">2,130,074</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_98B_eus-gaap--SecuredDebt_iI_c20230930__us-gaap--CreditFacilityAxis__custom--FultonBankTwoMember_zXG3mly7Hp19" style="text-align: right" title="Total">2,180,115</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td> </td><td> </td> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Fulton Bank (HEISEY) - $<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExjTkVTIE9GIENSRURJVCBBTkQgTElBQklMSVRJRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_906_eus-gaap--NotesPayableToBankNoncurrent_iI_c20240630__us-gaap--CreditFacilityAxis__custom--FultonBankHEISEYOneMember_z1dMuD6bjuek" title="Loans payable to bank">1,200,000 mortgage loan; requires <span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExjTkVTIE9GIENSRURJVCBBTkQgTElBQklMSVRJRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_904_eus-gaap--DebtInstrumentPaymentTerms_c20231001__20240630__us-gaap--CreditFacilityAxis__custom--FultonBankHEISEYOneMember_zTI8iYRTTwkg" title="Payment description">monthly principal and interest payments through August 1, 2043 with a final payment of remaining principal on September 1, 2043; The loan is collateralized by 615 Florence Street and 740 Barber Street and guaranteed by AIS and Cemtrex.</td><td><span style="font-family: Times New Roman,

Times, Serif"> </td> <td>SOFR plus <span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExfTkVTIE9GIENSRURfVCBBTkQgTElBQklMSVRfRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_906_eus-gaap--DebtInstrumentBasisSpreadOnVariableRate1_pid_dp_c20231001__20240630__us-gaap--CreditFacilityAxis__custom--FultonBankHEISEYOneMember_zQM2rQT7qeFb" title="Interest rate basis spread">2.80% per annum (<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExfTkVTIE9GIENSRURfVCBBTkQgTElBQklMSVRfRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_90E_eus-gaap--DebtInstrumentInterestRateStatedPercentage_iI_pid_dp_c20240630__us-gaap--CreditFacilityAxis__custom--FultonBankHEISEYOneMember_z9hotZV8ZZ5i" title="Interest rate">8.13% as of June 30, 2024 and <span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExfTkVTIE9GIENSRURfVCBBTkQgTElBQklMSVRfRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_90A_eus-gaap--DebtInstrumentInterestRateStatedPercentage_iI_pid_dp_c20230930__us-gaap--CreditFacilityAxis__custom--FultonBankHEISEYOneMember_z7UpZQ0oGBja" title="Interest rate">8.11% as of September 30, 2023).</td><td> </td> <td style="text-align: center">9/30/2043</td><td> </td> <td style="text-align: left"> </td> <td id="xdx_987_eus-gaap--SecuredDebt_iI_c20240630__us-gaap--CreditFacilityAxis__custom--FultonBankHEISEYOneMember_zAlRNZl8jvhh" style="text-align: right" title="Total">1,164,271</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_986_eus-gaap--SecuredDebt_iI_c20230930__us-gaap--CreditFacilityAxis__custom--FultonBankHEISEYOneMember_zp9UBEmmFxW6" style="text-align: right" title="Total">1,200,000</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td> </td><td> </td> <td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Fulton Bank (HEISEY) - $<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExfTkVTIE9GIENSRURfVCBBTkQgTElBQklMSVRfRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_907_eus-gaap--NotesPayableToBankNoncurrent_iI_c20240630__us-gaap--CreditFacilityAxis__custom--FultonBankHEISEYTwoMember_zy5ujAdF4JC" title="Loans payable to bank">2,160,000, promissory note related to purchase of Heisey; <span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExfTkVTIE9GIENSRURfVCBBTkQgTElBQklMSVRfRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_90F_eus-gaap--DebtInstrumentPaymentTerms_c20231001__20240630__us-gaap--CreditFacilityAxis__custom--FultonBankHEISEYTwoMember_zhtDbTYWa7Ok" title="Payment description">requires 84 monthly principal and interest payments; The note is collateralized by the Heisey assets and guaranteed by the Parent; matures in 2030.</td><td> </td> <td>SOFR plus <span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExfTkVTIE9GIENSRURfVCBBTkQgTElBQklMSVRfRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_907_eus-gaap--DebtInstrumentBasisSpreadOnVariableRate1_pid_dp_c20231001__20240630__us-gaap--CreditFacilityAxis__custom--FultonBankHEISEYTwoMember_zUGVbtirsjBj" title="Interest rate basis spread">2.80% per annum (<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExfTkVTIE9GIENSRURfVCBBTkQgTElBQklMSVRfRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_904_eus-gaap--DebtInstrumentInterestRateStatedPercentage_iI_pid_dp_c20240630__us-gaap--CreditFacilityAxis__custom--FultonBankHEISEYTwoMember_zIfZ2Y155vUi" title="Interest rate">8.13% as of June 30, 2024 and <span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExfTkVTIE9GIENSRURfVCBBTkQgTElBQklMSVRfRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_901_eus-gaap--DebtInstrumentInterestRateStatedPercentage_iI_pid_dp_c20230930__us-gaap--CreditFacilityAxis__custom--FultonBankHEISEYTwoMember_z2axvBhJkCub" title="Interest rate">8.11% as of September 30, 2023).</td><td>7/1/2030</td><td> </td> <td style="text-align: left"> </td> <td id="xdx_98B_eus-gaap--SecuredDebt_iI_c20240630__us-gaap--CreditFacilityAxis__custom--FultonBankHEISEYTwoMember_zEsLk2UlUIv5" style="text-align: right" title="Total">1,961,494</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_98E_eus-gaap--SecuredDebt_iI_c20230930__us-gaap--CreditFacilityAxis__custom--FultonBankHEISEYTwoMember_zMStQXEbxMRa" style="text-align: right" title="Total">2,122,565</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td> </td><td> </td> <td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Note payable - $<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExfTkVTIE9GIENSRURfVCBBTkQgTElBQklMSVRfRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_906_eus-gaap--NotesPayable_iI_c20240630__us-gaap--DebtInstrumentAxis__custom--NotesPayableOneMember_zRp8Y9yXiXhd" title="Notes payable">5,755,000 - Less original issue discount $<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExfTkVTIE9GIENSRURfVCBBTkQgTElBQklMSVRfRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_908_eus-gaap--AmortizationOfDebtDiscountPremium_c20231001__20240630__us-gaap--DebtInstrumentAxis__custom--NotesPayableOneMember_zferHVTrlqsh" title="Notes payable - discount">750,000 and legal fees $<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExfTkVTIE9GIENSRURfVCBBTkQgTElBQklMSVRfRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_906_eus-gaap--LegalFees_c20231001__20240630__us-gaap--DebtInstrumentAxis__custom--NotesPayableOneMember_zmW970Z2YVQg" title="Notes payable - legal fees">5,000, net cash received $<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExfTkVTIE9GIENSRURfVCBBTkQgTElBQklMSVRfRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_906_eus-gaap--ProceedsFromIssuanceOfDebt_c20231001__20240630__us-gaap--DebtInstrumentAxis__custom--NotesPayableOneMember_zRToUWmKgWy2" title="Proceeds from notes payable">5,000,000 Unamortized original issue discount balance of $<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExfTkVTIE9GIENSRURfVCBBTkQgTElBQklMSVRfRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_90A_eus-gaap--DebtInstrumentUnamortizedDiscount_iI_c20240630__us-gaap--DebtInstrumentAxis__custom--NotesPayableOneMember_zIs0IAz3FeYc" title="Notes payable - Unamortized discount"><span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExfTkVTIE9GIENSRURfVCBBTkQgTElBQklMSVRfRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_90A_eus-gaap--DebtInstrumentUnamortizedDiscount_iI_c20230930__us-gaap--DebtInstrumentAxis__custom--NotesPayableOneMember_zcfAjVRxU6A1" title="Notes payable - Unamortized discount">0, as of June 30, 2024 and September 30, 2023.</td><td> </td> <td style="text-align: center"><span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExfTkVTIE9GIENSRURfVCBBTkQgTElBQklMSVRfRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_901_eus-gaap--DebtInstrumentInterestRateStatedPercentage_iI_pid_dp_c20240630__us-gaap--DebtInstrumentAxis__custom--NotesPayableOneMember_zam2D0FYH8kk" title="Interest rate">8%</td><td> </td> <td style="text-align: center">6/30/2025</td><td> </td> <td style="text-align: left"> </td><td id="xdx_987_eus-gaap--SecuredDebt_iI_c20240630__us-gaap--CreditFacilityAxis__custom--NotesPayableOneMember_zjHMOtySUKuk" style="text-align: right" title="Total">239,813</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_987_eus-gaap--SecuredDebt_iI_c20230930__us-gaap--CreditFacilityAxis__custom--NotesPayableOneMember_zyKnXgWIG3Cj" style="text-align: right" title="Total">4,596,589</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td> </td><td> </td> <td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Note payable - $<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExfTkVTIE9GIENSRURfVCBBTkQgTElBQklMSVRfRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_90D_eus-gaap--NotesPayable_iI_c20240630__us-gaap--DebtInstrumentAxis__custom--NotesPayableTwoMember_zECPdPzYRYu9" title="Notes payable">9,205,000, Less original issue discount $<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExfTkVTIE9GIENSRURfVCBBTkQgTElBQklMSVRfRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_903_eus-gaap--AmortizationOfDebtDiscountPremium_c20231001__20240630__us-gaap--DebtInstrumentAxis__custom--NotesPayableTwoMember_ziW1MUVmSMR2" title="Notes payable - discount">1,200,000 and legal fees $<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExfTkVTIE9GIENSRURfVCBBTkQgTElBQklMSVRfRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_901_eus-gaap--LegalFees_c20231001__20240630__us-gaap--DebtInstrumentAxis__custom--NotesPayableTwoMember_zfoOD9rbuLO3" title="Notes payable - legal fees">5,000,net cash received $<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExfTkVTIE9GIENSRURfVCBBTkQgTElBQklMSVRfRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_908_eus-gaap--ProceedsFromIssuanceOfDebt_c20231001__20240630__us-gaap--DebtInstrumentAxis__custom--NotesPayableTwoMember_zc66UQEIdkGg" title="Proceeds from notes payable">8,000,000. <span

class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExJTkVTIE9GIENSRURJVCBBTkQgTElBQklMSVRJRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_905_eus-gaap--StockIssuedDuringPeriodSharesOther_c20231001__20240630__us-gaap--DebtInstrumentAxis__custom--NotesPayableTwoMember_zxzHPFHu6dae" title="Common stock, shares">28,572 shares of common stock valued at $<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExJTkVTIE9GIENSRURJVCBBTkQgTElBQklMSVRJRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_90C_eus-gaap--StockIssuedDuringPeriodValueOther_c20231001__20240630__us-gaap--DebtInstrumentAxis__custom--NotesPayableTwoMember_zUXFEyO2yzFj" title="Common stock, value">700,400 recognized as additional original issue discount. Unamortized original issue discount balance of $<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExJTkVTIE9GIENSRURJVCBBTkQgTElBQklMSVRJRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_907_eus-gaap--DebtInstrumentUnamortizedDiscount_iI_c20240630__us-gaap--DebtInstrumentAxis__custom--NotesPayableTwoMember_zlHqbkhHTES3" title="Notes payable - Unamortized discount"><span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExJTkVTIE9GIENSRURJVCBBTkQgTElBQklMSVRJRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_907_eus-gaap--DebtInstrumentUnamortizedDiscount_iI_c20230930__us-gaap--DebtInstrumentAxis__custom--NotesPayableTwoMember_zrLbC49sJSMi" title="Notes payable - Unamortized discount">0 as of June 30, 2024 and September 30, 2023.</td><td> </td> <td style="text-align: center"><span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExJTkVTIE9GIENSRURJVCBBTkQgTElBQklMSVRJRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_90B_eus-gaap--DebtInstrumentInterestRateStatedPercentage_iI_pid_dp_c20240630__us-gaap--DebtInstrumentAxis__custom--NotesPayableTwoMember_zjPBogJDrvPk" title="Interest rate">8%</td><td> </td> <td style="text-align: center">2/22/2026</td><td> </td> <td style="text-align: left"> </td><td id="xdx_983_eus-gaap--SecuredDebt_iI_c20240630__us-gaap--CreditFacilityAxis__custom--NotesPayableTwoMember_z2ZAtM1zekt9" style="text-align: right" title="Total">11,949,012</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_982_eus-gaap--SecuredDebt_iI_c20230930__us-gaap--CreditFacilityAxis__custom--NotesPayableTwoMember_zPv8FhbtaO8g" style="text-align: right" title="Total">11,243,233</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td> </td><td> </td> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Note Payable - $<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExJTkVTIE9GIENSRURJVCBBTkQgTElBQklMSVRJRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_907_eus-gaap--NotesPayable_iI_c20240630__us-gaap--DebtInstrumentAxis__custom--NotesPayableMember__dei--LegalEntityAxis__custom--HeiseyMechanicalLtdMember_za3VynOVv705" title="Notes payable">240,000 For the purchase of Heisey Mechanical, Ltd.</td><td> </td> <td style="text-align: center"><span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExJTkVTIE9GIENSRURJVCBBTkQgTElBQklMSVRJRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_90D_eus-gaap--DebtInstrumentInterestRateStatedPercentage_iI_pid_dp_c20240630__us-gaap--DebtInstrumentAxis__custom--NotesPayableMember__dei--LegalEntityAxis__custom--HeiseyMechanicalLtdMember_zRwCBmUtkAQ6" title="Interest rate">6%</td><td> </td> <td style="text-align: center"><span id="xdx_90B_eus-gaap--DebtInstrumentMaturityDate_c20231001__20240630__us-gaap--CreditFacilityAxis__custom--NotesPayableMember__dei--LegalEntityAxis__custom--HeiseyMechanicalLtdMember_z9Hz1s9SEeub" title="Maturity date">7/1/2024</td><td> </td> <td style="text-align: left"> </td><td id="xdx_980_eus-gaap--SecuredDebt_iI_c20240630__us-gaap--CreditFacilityAxis__custom--NotesPayableMember__dei--LegalEntityAxis__custom--HeiseyMechanicalLtdMember_ziG3KKF8gu8g" style="text-align: right" title="Total"></td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_985_eus-gaap--SecuredDebt_iI_c20230930__us-gaap--CreditFacilityAxis__custom--NotesPayableMember__dei--LegalEntityAxis__custom--HeiseyMechanicalLtdMember_zLrX6Ffffhjma" style="text-align: right" title="Total">240,000</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td> </td><td> </td> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Term Loan Agreement with NIL Funding Corporation ("NIL") - $<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExJTkVTIE9GIENSRURJVCBBTkQgTElBQklMSVRJRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_90C_eus-gaap--LoansPayable_iI_c20240630__us-gaap--DebtInstrumentAxis__custom--TermLoanAgreementMember_zKgV6mzmPF82" title="Loans payable">5,600,000 The Company was in compliance with loan covenants as of September 30, 2023.</td><td> </td> <td style="text-align: center"><span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExJTkVTIE9GIENSRURJVCBBTkQgTElBQklMSVRJRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_901_eus-gaap--DebtInstrumentInterestRateStatedPercentage_iI_pid_dp_c20240630__us-gaap--DebtInstrumentAxis__custom--TermLoanAgreementMember_zWc8PEcmwSR3" title="Interest rate">11.50%</td><td> </td> <td style="text-align: center">12/31/2024</td><td> </td> <td style="text-align: left"> </td><td id="xdx_980_eus-gaap--SecuredDebt_iI_c20240630__us-gaap--CreditFacilityAxis__custom--TermLoanAgreementMember_zl2EuuuZH3L3" style="text-align: right" title="Total">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_98B_eus-gaap--SecuredDebt_iI_c20230930__us-gaap--CreditFacilityAxis__custom--TermLoanAgreementMember_zM27BbVkjZEe" style="text-align: right" title="Total">1,979,743</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td> </td><td> </td> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Paycheck Protection Program loan - $<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExJTkVTIE9GIENSRURJVCBBTkQgTElBQklMSVRJRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_90E_eus-gaap--LoansPayable_iI_c20240630__us-gaap--DebtInstrumentAxis__custom--PPPLoansMember_ztpLgMhxUESi" title="Loans payable">121,400 - The issuing bank determined that this loan qualifies for loan forgiveness; however the Company is awaiting final approval from the Small Business Administration.</td><td> </td> <td style="text-align: center"><span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExJTkVTIE9GIENSRURJVCBBTkQgTElBQklMSVRJRVMgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_90A_eus-gaap--DebtInstrumentInterestRateStatedPercentage_iI_pid_dp_c20240630__us-gaap--DebtInstrumentAxis__custom--PPPLoansMember_zDHf9f3vESsg" title="Interest rate">1%</td><td> </td> <td style="text-align: center">5/5/2025</td><td> </td> <td style="text-align: left"> </td><td id="xdx_98F_eus-gaap--SecuredDebt_iI_c20240630__us-gaap--CreditFacilityAxis__custom--PPPLoansMember_z8KMpPXrL7jd" style="text-align: right" title="Total">60,749</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_986_eus-gaap--SecuredDebt_iI_c20230930__us-gaap--CreditFacilityAxis__custom--PPPLoansMember_zl7G18hkRa4l" style="text-align: right" title="Total">91,114</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td> </td><td> </td> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Software License Agreement - $1,125,000, for the purchase of software source code for use in our Security segment products</td><td> </td> <td style="text-align: center">N/A</td><td> </td> <td style="text-align: center"><span id="xdx_90E_eus-gaap--DebtInstrumentMaturityDate_c20231001__20240630__us-gaap--CreditFacilityAxis__custom--SoftwareLicenseAgreementMember_zhAVASr0tiok" title="Maturity

date">6/3/2024</td><td> </td> <td style="text-align: left"> </td><td id="xdx_983_eus-gaap--SecuredDebt_iI_c20240630__us-gaap--CreditFacilityAxis__custom--SoftwareLicenseAgreementMember_zsjqgspeRHia" style="text-align: right" title="Total"></td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_98C_eus-gaap--SecuredDebt_iI_c20230930__us-gaap--CreditFacilityAxis__custom--SoftwareLicenseAgreementMember_z2iJwPk5jfjf" style="text-align: right" title="Total">675,000</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td> </td><td> </td> <td> </td><td> </td> <td> </td><td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 1.5pt">HDFC Bank Auto Loan - $28,331, for the purchase of automobile at India office. Monthly payments of ₹65,179 ($781.93 as translated as of June 30, 2024). Automobile is collateral for this loan. This loan was paid off prior to the maturity date.</td><td style="padding-bottom: 1.5pt"> </td> <td style="text-align: center; padding-bottom: 1.5pt">8.70%</td><td style="padding-bottom: 1.5pt"> </td> <td style="text-align: center; padding-bottom: 1.5pt">6/5/2027</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98E_eus-gaap--SecuredDebt_iI_c20240630__us-gaap--CreditFacilityAxis__custom--HDFCBankAutoLoanMember_zIqYTQEPDmd5" style="border-bottom: Black 1.5pt solid; text-align: right" title="Total">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_989_eus-gaap--SecuredDebt_iI_c20230930__us-gaap--CreditFacilityAxis__custom--HDFCBankAutoLoanMember_zGdxApSk4vPc" style="border-bottom: Black 1.5pt solid; text-align: right" title="Total">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="font-weight: bold; text-align: left; padding-bottom: 1.5pt">Total debt</td><td style="padding-bottom: 1.5pt"> </td> <td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="padding-bottom: 1.5pt"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: left">$</td><td id="xdx_981_eus-gaap--SecuredDebt_iI_c20240630_zuw52vuas6o3" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: right" title="Total debt">17,554,455</td><td style="padding-bottom: 1.5pt; font-weight: bold; text-align: left"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: left">$</td><td id="xdx_986_eus-gaap--SecuredDebt_iI_c20230930_zJihDvnjkjMl" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: right" title="Total debt">24,437,059</td><td style="padding-bottom: 1.5pt; font-weight: bold; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 1.5pt">Less: Current maturities</td><td style="padding-bottom: 1.5pt"> </td> <td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_984_eus-gaap--SecuredDebtCurrent_iNI_di_c20240630_zJuzSZ0Ug5Q4" style="border-bottom: Black 1.5pt solid; text-align: right" title="Current maturities">(661,271</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98A_eus-gaap--SecuredDebtCurrent_iNI_di_c20230930_zLI8xNb2qEOk" style="border-bottom: Black 1.5pt solid; text-align: right" title="Current maturities">(14,507,711</td><td style="padding-bottom: 1.5pt; text-align: left">)</td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="font-weight: bold; text-align: left; padding-bottom: 2.5pt">Long-term debt</td><td style="padding-bottom: 2.5pt"> </td> <td style="padding-bottom: 2.5pt"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="padding-bottom: 2.5pt"> </td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left">$</td><td id="xdx_987_eus-gaap--SecuredLongTermDebt_iI_c20240630_zoUtl5Y4SXIg" style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right" title="Long-term debt">16,893,184</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left"> </td><td style="font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td id="xdx_981_eus-gaap--SecuredLongTermDebt_iI_c20230930_zpHoIeYvfCLc" style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right" title="Long-term debt">9,929,348</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left"> </td></tr> </table> 2025-01-31490421087003600000.02370.0770.07682025-01-31490421087002476000000.02620.07950.07932040-01-28213007421801151200000monthly principal and interest payments through August 1, 2043 with a final payment of remaining principal on September 1, 20430.02800.08130.08112043-09-30116427112000002160000requires 84 monthly principal and interest payments0.02800.08130.08112030-07-01196149421225655755000750000500050000000000.082025-06-30239813459658992050001200000500080000002857270040000000.082026-02-22119490121124323332400000.062024-07-01240000056000000.11502024-12-31197974312140000.012025-05-05607499111411250002024-06-03675000283316517978l.930.08702027-06-05175544552443705966127114507711168931849929348 NOTE 21 - STOCKHOLDERS' EQUITY   Series 1 Preferred Stock   The Company's Series 1 Preferred Stock was suspended from the Nasdaq Capital Market on January 22, 2024. The Series 1 Preferred Stock is now quoted on the OTC Markets under the symbol "CETXP."   Nasdaq filed a Form 25 on March 21, 2024. The deregistration of the Company's Series 1 Preferred Stock under Section 12(b) of the Exchange Act became effective 90 days after filing of the Form 25.   During the nine months ended June 30, 2024, <span id="xdx_903_eus-gaap--PreferredStockDividendsShares_c20231001__20240630__us-gaap--StatementClassOfStockAxis__custom--SeriesOnePreferredStockMember_zsF1IP1hR2E4" title="Preferred stock dividends shares">235,762 shares of Series 1 Preferred Stock were issued to pay dividends to holders of Series 1 Preferred Stock.   During the nine months ended June 30, 2024, the Company has bought back and later cancelled <span id="xdx_903_esrt--StockRepurchaseProgramNumberOfSharesAuthorizedToBeRepurchased_iI_c20240630__us-gaap--StatementClassOfStockAxis__custom--SeriesOnePreferredStockMember_ze18eClQinY4" title="Share repurchase program">71,951 shares into treasury for $<span id="xdx_903_eus-gaap--TreasuryStockValueAcquiredParValueMethod_c20231001__20240630__us-gaap--StatementClassOfStockAxis__custom--SeriesOnePreferredStockMember_zZ5gBCCLEsea" title="Treasury stock purchase">69,705 under the Share Repurchase Program approved on August 22, 2023, that allows the Company to repurchase shares of the Series 1 Preferred Stock through various means, including through privately negotiated transactions and through an open market program.   As of June 30, 2024, and September 30, 2023, there were 2,456,827 and 2,293,016 shares of Series 1 Preferred Stock issued and 2,392,727 and 2,228,916 shares of Series 1

Preferred Stock outstanding, respectively.   Common Stock   During the nine months ended June 30, 2024, 33,189 shares of the Company's common stock have been issued in exchange for services valued at $129,000.   During the nine months ended June 30, 2023, <span id="xdx_90D_ecustom--StockIssuedDuringPeriodSharesExerciseOfWarrants_c20221001__20230630__us-gaap--StatementClassOfStockAxis__custom--PrefundedWarrantsMember_zk40kcOVKhy6" title="Common stock value, issued for exercise">11,764,705 shares of common stock were issued for the exercise of <span id="xdx_903_ecustom--StockIssuedDuringPeriodSharesExerciseOfWarrants_c20221001__20230630__us-gaap--StatementClassOfStockAxis__custom--PrefundedWarrantsMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_zA6G3WinZQ3a" title="Common stock value, issued for exercise">11,210,000 prefunded warrants and 554,705 shares of common stock as part of the May 2024 Equity Financing described below.   During the nine months ended June 30, 2024, <span id="xdx_904_ecustom--StockIssuedDuringPeriodSharesExerciseOfWarrants_c20231001__20240630__us-gaap--StatementClassOfStockAxis__custom--SeriesAWarrantsMember_zr8LfgTJ0yY8" title="Common stock issued for exercise">3,508,593 shares of common stock were issued for the exercise of <span id="xdx_906_eus-gaap--StockIssuedDuringPeriodSharesNewIssues_c20231001__20240630__us-gaap--StatementClassOfStockAxis__custom--SeriesAWarrantsMember_zhQC1s82Q96h" title="Common stock discount on shares">1,169,531 Series A Warrants under the Alternative Cashless Exercise option.   May 2024 Equity Financing   On May 1, 2024, the Company entered into an underwriting agreement with Aegis Capital Corp., in connection with a firm commitment underwritten public offering (the "Offering"), providing for the issuance of (i) 554,705 units (the "Common Units"), each consisting of one share of common stock of the Company ("Common Stock"), a warrant to purchase one share of common stock at an exercise price of $0.85 per share, which warrant will expire on the two-and-a-half year anniversary of the original issuance date (the "Series A Warrants"), and a warrant to purchase one share of common stock at an exercise price of $0.85 per share, which warrant will expire on the five-year anniversary of the original issuance date (the "Series B Warrants"); and (ii) 11,210,000 pre-funded units (the "Pre-funded Units"), each consisting of one pre-funded warrant to purchase one share of common stock (the "Pre-funded Warrants"), a Series A Warrant and a Series B Warrant. The purchase price of each Unit was $0.85, and the purchase price of each Pre-Funded Unit was $0.849. The Pre-Funded Warrants are immediately exercisable and may be exercised at any time until all of the Pre-Funded Warrants are exercised in full.   In addition, the Company granted the Underwriter a 45-day option to purchase additional <span id="xdx_904_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross_c20240501__20240501__us-gaap--SubsidiarySaleOfStockAxis__us-gaap--OverAllotmentOptionMember__us-gaap--TypeOfArrangementAxis__custom--UnderwritingAgreementMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_z7W9ZYBl6nDg" title="Stock option granted">1,764,705 shares of common stock and/or Pre-Funded Warrants, representing up to <span id="xdx_909_ecustom--PercentageForNumberOfCommonStockAndPrefundedWarrantsSoldInOffering_pid_dp_uPure_c20240501__20240501__us-gaap--SubsidiarySaleOfStockAxis__us-gaap--OverAllotmentOptionMember__us-gaap--TypeOfArrangementAxis__custom--UnderwritingAgreementMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_zST4WzqtYmI1" title="Percentage for number of common stock and pre-funded warrants sold in offering">15% of the number of common stock and Pre-Funded Warrants sold in the Offering, and/or additional <span id="xdx_906_eus-gaap--ClassOfWarrantOrRightNumberOfSecuritiesCalledByWarrantsOrRights_iI_c20240501__us-gaap--SubsidiarySaleOfStockAxis__us-gaap--OverAllotmentOptionMember__us-gaap--TypeOfArrangementAxis__custom--UnderwritingAgreementMember__us-gaap--StatementEquityComponentsAxis__custom--SeriesAWarrantMember_zoAHWFRh90V7" title="Warrants sold">1,764,705 Series A Warrants representing up to <span id="xdx_901_ecustom--PercentageForWarrantsSoldInOffering_pid_dp_c20240501__20240501__us-gaap--SubsidiarySaleOfStockAxis__us-gaap--OverAllotmentOptionMember__us-gaap--TypeOfArrangementAxis__custom--UnderwritingAgreementMember__us-gaap--StatementEquityComponentsAxis__custom--SeriesAWarrantMember_zc4FI0F6seG6" title="Percentage for warrants sold in offering">15% of the Series A Warrants sold in the Offering, and/or additional <span id="xdx_90B_eus-gaap--ClassOfWarrantOrRightNumberOfSecuritiesCalledByWarrantsOrRights_iI_c20240501__us-gaap--SubsidiarySaleOfStockAxis__us-gaap--OverAllotmentOptionMember__us-gaap--TypeOfArrangementAxis__custom--UnderwritingAgreementMember__us-gaap--StatementEquityComponentsAxis__custom--SeriesBWarrantMember_zOlYoPALF0S7" title="Warrants sold">1,764,705 Series B Warrants representing up to <span id="xdx_903_ecustom--PercentageForWarrantsSoldInOffering_pid_dp_c20240501__20240501__us-gaap--SubsidiarySaleOfStockAxis__us-gaap--OverAllotmentOptionMember__us-gaap--TypeOfArrangementAxis__custom--UnderwritingAgreementMember__us-gaap--StatementEquityComponentsAxis__custom--SeriesBWarrantMember_zrl1XSFKpSNd" title="Percentage for warrants sold in offering">15% of the Series B Warrants sold in the Offering to cover over-allotments, if any. The Offering closed on May 3, 2024. An aggregate of 11,764,705 Units (which includes <span id="xdx_909_eus-gaap--SaleOfStockNumberOfSharesIssuedInTransaction_c20240503__20240503__us-gaap--TypeOfArrangementAxis__custom--UnderwritingAgreementMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_z1wezmrCshl5" title="Number of shares sold">554,705 shares of common stock), <span id="xdx_90D_eus-gaap--StockIssuedDuringPeriodSharesNewIssues_c20240503__20240503__us-gaap--TypeOfArrangementAxis__custom--UnderwritingAgreementMember__us-gaap--StatementEquityComponentsAxis__custom--PrefundedUnitsMember_zNdx7O38Q4ak" title="SaleOfStockNumberOfSharesIssuedInTransaction">11,210,000 Pre-Funded Units (which includes <span id="xdx_90A_eus-gaap--ClassOfWarrantOrRightNumberOfSecuritiesCalledByWarrantsOrRights_iI_c20240503__us-gaap--TypeOfArrangementAxis__custom--UnderwritingAgreementMember__us-gaap--StatementEquityComponentsAxis__custom--PrefundedWarrantMember_zHVjpxGgKPC" title="Warrants sold">11,210,000 Pre-Funded Warrants), and a Series A Warrant and a Series B Warrant were sold in the Offering. On May 3, 2024, the Underwriter partially exercised its over-allotment option with respect to <span id="xdx_909_eus-gaap--ClassOfWarrantOrRightNumberOfSecuritiesCalledByWarrantsOrRights_iI_c20240503__us-gaap--SubsidiarySaleOfStockAxis__us-gaap--OverAllotmentOptionMember__us-gaap--TypeOfArrangementAxis__custom--UnderwritingAgreementMember__us-gaap--StatementEquityComponentsAxis__custom--SeriesAWarrantMember_zo3OgBxUaiyf" title="Warrants sold">1,764,705 Series A Warrants and <span id="xdx_901_eus-gaap--ClassOfWarrantOrRightNumberOfSecuritiesCalledByWarrantsOrRights_iI_c20240503__us-gaap--SubsidiarySaleOfStockAxis__us-gaap--OverAllotmentOptionMember__us-gaap--TypeOfArrangementAxis__custom--UnderwritingAgreementMember__us-gaap--StatementEquityComponentsAxis__custom--SeriesBWarrantMember_zbdvBApAFOyl" title="Warrants sold">1,764,705 Series B Warrants. The aggregate gross proceeds to the Company were $10,035,293, before deducting underwriting discounts and other issuance expenses of $1,133,166. The underwriting discounts and other issuance expenses were expensed since the Series A, Series B, and Pre-Funded Warrants were each determined to be liabilities and recorded at their fair value.   May 2024 Warrants   The Company evaluated the Series A, Series B, and Prefunded Warrants (collectively, the "Warrants") in accordance with the guidance at ASC 480, Distinguishing Liabilities from Equity and ASC 815-40, Derivatives and Hedging, and determined that the Warrants are precluded from being considered indexed to the entity's own stock, resulting in the Warrants being classified as a liability. The fair value of the Series A Warrants was determined based on the stock price on issuance of $0.277 multiplied by the total number of shares of common stock issuable upon exercise of the Series A alternative cashless exercise. Under the alternative cashless exercise, the Holder is entitled to receive three times the normal amount of shares issued in a cashless exercise. The Series A Holder may only execute the alternative cashless exercise after Stockholder Approval (and received June 17, 2024); at the time of issuance, Stockholder Approval was deemed perfunctory and almost certain to occur, and the most likely settlement option would be through the alternative cashless exercise. As such, upon issuance, the total fair value of the Series A Warrants was $11,242,940, which was based on 40,588,230 units issued under the alternative cashless exercise. The measurement of fair value of the Series B Warrants were determined utilizing a Black-Scholes model considering all relevant assumptions current at the date of issuance (i.e., share price of $0.277 , exercise price of $<span id="xdx_909_eus-gaap--WarrantsAndRightsOutstandingMeasurementInput_iI_pid_uPure_c20240503__us-gaap--MeasurementInputTypeAxis__us-gaap--MeasurementInputExercisePriceMember__us-gaap--StatementClassOfStockAxis__custom--SeriesBWarrantsMember_zqs9ihOPYwd6" title="Volatility">0.85, term of five years, volatility of 132%, risk-free rate of 4.5%, and expected dividend rate of 0%). The grant date fair value of these Series B Warrants was estimated to be $2,942,711 on May 3, 2024, and such warrants were classified as liabilities. Due to the nominal exercise price, the fair value of the Prefunded Warrants was based on the intrinsic value of each Warrant on the grant date. The intrinsic value was calculated based on the May 3, 2024, stock price of $0.277 and the strike price of $<span id="xdx_907_ecustom--

StrikePrice_iI_c20240503_zeHI5Rv7CVpe" title="Strike price">0.001, resulting in a total fair value of $3,093,960. The total fair value of the Warrants upon issuance was $17,279,611. Given that the gross proceeds received of $10,024,083 was less than the total fair value of the liability classified Warrants, the Company recorded a loss on excess fair value of $7,255,527 at issuance. </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.5in"> </p> <p id="xdx_89B_eus-gaap--ScheduleOfStockholdersEquityNoteWarrantsOrRightsTextBlock_z51xoTwkZ4mb" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.5in">The following table summarizes information about shares issuable under warrants outstanding as of June 30, 2024.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.5in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.5in">SCHEDULE SHARES ISSUABLE UNDER WARRANTS OUTSTANDING</p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; margin-left: auto; border-collapse: collapse; width: 90%; margin-right: auto"> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Warrant Shares Outstanding</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Weighted Average Exercise Price</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Weighted Average Remaining Contractual Term (in years)</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td> </tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Outstanding at September 30, 2023</td><td> </td> <td style="text-align: left"> </td><td id="xdx_986_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsOutstandingNumber_iS_c20231001__20240630_z3msY7JF9kg" style="text-align: right" title="Share-Based Compensation Arrangement by Share-Based Payment Award">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_984_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsOutstandingWeightedAverageExercisePrice_iS_c20231001__20240630_zwZAvd" style="text-align: right" title="Weighted Average Exercise Price outstanding">- </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td> </tr> <tr style="vertical-align: bottom; background-color: White"> <td style="width: 52%; text-align: left">Warrants granted</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td id="xdx_98E_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsGranted_c20231001__20240630_zeDXhzjws0Vg" style="width: 12%; text-align: right" title="Share-Based Compensation Arrangement by Share-Based Payment Award">65,327,640</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_98B_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsGrantedWeightedAverageExercisePrice_c20231001__20240630_zjkAeaZZN8fa" style="width: 12%; text-align: right" title="Weighted Average Exercise Price outstanding">0.85</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 12%; text-align: right"> </td><td style="width: 1%; text-align: left"> </td> </tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Warrants exercised</td><td> </td> <td style="text-align: left"> </td><td id="xdx_987_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsExercised_iN_di_c20231001__20240630_zHmB0uMExDk" style="text-align: right" title="Number of Warrants, Exercised">(14,718,593</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left">$</td><td id="xdx_98C_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsExercisedWeightedAverageExercisePrice_c20231001__20240630_zoAyrhDHkIV" style="text-align: right" title="Weighted Average Exercise Price">0.65</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td> </tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Warrants forfeited</td><td> </td> <td style="text-align: left"> </td><td id="xdx_986_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsForfeitures_c20231001__20240630_zzoqKlPRtJaa" style="text-align: right" title="hare-Based Compensation Arrangement by Share-Based Payment Award, Non-Option Equity Instruments, Forfeitured">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td> </tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 1.5pt">Warrants cancelled</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_982_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsCancelled_c20231001__20240630_z4r7J54KeFj4" style="border-bottom: Black 1.5pt solid; text-align: right" title="hare-Based Compensation Arrangement by Share-Based Payment Award, Non-Option Equity Instruments, cancelled">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right"> </td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; 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text-align: right" title="Weighted Average Exercise Price outstanding">0.23</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right"><span id="xdx_907_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsOutstandingWeightedAverageRemainingContractualTerm_dtY_c20231001__20" title="Weighted Average Remaining Contractual Term Outstanding">3.01</td><td style="padding-bottom: 1.5pt; text-align: left"> </td> </tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 2.5pt">Exercisable at June 30, 2024</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td id="xdx_983_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsExercisableNumber_iE_c20240630_z2xZRYuWiXWa" style="border-bottom: Black 2.5pt double; text-align: right" title="Number of Warrants outstanding, Exercisable">50,609,047</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_98D_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsExercisableWeightedAverageExercisePrice_iE_c20240630_zVrcXOiIV7Gc" style="border-bottom: Black 2.5pt double; text-align: right" title="Weighted Average Exercise Price outstanding, Exercisable">0.23</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td style="border-bottom: Black 2.5pt double; text-align: right"><span id="xdx_90E_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsExercisableWeightedAverageRemainingContractualTerm1_dtY_c20231001__20

title="Weighted Average Remaining Exercisable Contractual Term outstanding, ending balance">3.01</td><td style="padding-bottom: 2.5pt; text-align: left"> </td> </tr> </table>   2357627195169705245682722930162392727222891633189129000117647051121000055470535085931169531(i) 554,705 units (the "Common Units"), each consisting of one share of common stock of the Company ("Common Stock"), a warrant to purchase one share of common stock at an exercise price of $0.85 per share, which warrant will expire on the two-and-a-half year anniversary of the original issuance date (the "Series A Warrants"), and a warrant to purchase one share of common stock at an exercise price of $0.85 per share, which warrant will expire on the five-year anniversary of the original issuance date (the "Series B Warrants"); and (ii) 11,210,000 pre-funded units (the "Pre-funded Units"), each consisting of one pre-funded warrant to purchase one share of common stock (the "Pre-funded Warrants"), a Series A Warrant and a Series B Warrant. 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The Pre-Funded Warrants are immediately exercisable and may be exercised at any time until all of the Pre-Funded Warrants are exercised in full.17647050.1517647050.1517647050.151176470555470511210000112100001764705176470510035293111331660.2771124294040458802300.2770.85P5Y1324.5029427110.27 id="xdx_89B_eus-gaap--ScheduleOfStockholdersEquityNoteWarrantsOrRightsTextBlock_z51xoTwkZ4mb" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.5in">The following table summarizes information about shares issuable under warrants outstanding as of June 30, 2024.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.5in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.5in">SCHEDULE SHARES ISSUABLE UNDER WARRANTS OUTSTANDING</p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; margin-left: auto; border-collapse: collapse; width: 90%; margin-right: auto"> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Warrant Shares Outstanding</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Weighted Average Exercise Price</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Weighted Average Remaining Contractual Term (in years)</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td> </tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Outstanding at September 30, 2023</td><td> </td> <td style="text-align: left"> </td><td id="xdx_986_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsOutstandingNumber_iS_c20231001__20240630_z3msY7JF9kg" style="text-align: right" title="Share-Based Compensation Arrangement by Share-Based Payment Award">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_984_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsOutstandingWeightedAverageExercisePrice_iS_c20231001__20240630_zwZAvd style="text-align: right" title="Weighted Average Exercise Price outstanding">- </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td> </tr> <tr style="vertical-align: bottom; background-color: White"> <td style="width: 52%; text-align: left">Warrants granted</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td id="xdx_98E_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsGranted_c20231001__20240630_zeDXhzjws0Yg" style="width: 12%; text-align: right" title="hare-Based Compensation Arrangement by Share-Based Payment Award">65,327,640</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_98B_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsGrantedWeightedAverageExercisePrice_c20231001__20240630_zjkAeaZZN8fa' style="width: 12%; text-align: right" title="Weighted Average Exercise Price outstanding">0.85</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 12%; text-align: right"> </td><td style="width: 1%; text-align: left"> </td> </tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Warrants exercised</td><td> </td> <td style="text-align: left"> </td><td id="xdx_987_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsExercised_iN_di_c20231001__20240630_zHmB0uMExDk" style="text-align: right" title="Number of Warrants, Exercised">(14,718,593</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left">$</td><td id="xdx_98C_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsExercisedWeightedAverageExercisePrice_c20231001__20240630_zoAyrhDHkIV style="text-align: right" title="Weighted Average Exercise Price">0.65</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td> </tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Warrants forfeited</td><td> </td> <td style="text-align: left"> </td><td id="xdx_986_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsForfeitures_c20231001__20240630_zzoqKlPRtJaa" style="text-align: right" title="hare-Based Compensation Arrangement by Share-Based Payment Award, Non-Option Equity Instruments, Forfeitured">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td> </tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 1.5pt">Warrants cancelled</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_982_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsCancelled_c20231001__20240630_z4r7J54KeFj4" style="border-bottom: Black 1.5pt solid; text-align: right" title="hare-Based Compensation Arrangement by Share-Based Payment Award, Non-Option Equity Instruments, cancelled">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right"> </td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right"> </td><td style="padding-bottom: 1.5pt; text-align: left"> </td> </tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 1.5pt">Outstanding at June 30, 2024</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_988_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsOutstandingNumber_iE_c20231001__20240630_zgNFOOtFEvq5" style="border-bottom: Black 1.5pt solid; text-align: right" title="Share-Based Compensation Arrangement by Share-Based Payment Award, Non-Option Equity Instruments, Outstanding, Number">50,609,047</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td id="xdx_983_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsOutstandingWeightedAverageExercisePrice_iE_c20231001__20240630_zzsyYak style="border-bottom: Black 1.5pt solid; text-align: right" title="Weighted Average Exercise Price outstanding">0.23</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right"><span id="xdx_907_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsOutstandingWeightedAverageRemainingContractualTerm_dtY_c20231001__20 title="Weighted Average Remaining Contractual Term Outstanding">3.01</td><td style="padding-bottom: 1.5pt; text-align: left"> </td> </tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 2.5pt">Exercisable at June 30, 2024</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td id="xdx_983_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsExercisableNumber_iI_c20240630_z2xZRYuWiXWa" style="border-bottom: Black 2.5pt double; text-align: right" title="Number of Warrants outstanding, Exercisable">50,609,047</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_98D_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsExercisableWeightedAverageExercisePrice_iI_c20240630_zVrcXOiIV7Gc" style="border-bottom: Black 2.5pt double; text-align: right" title="Weighted Average Exercise Price outstanding, Exercisable">0.23</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td

style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td style="border-bottom: Black 2.5pt double; text-align: right"><span id="xdx_90E_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsExercisableWeightedAverageRemainingContractualTerm1_dtY_c20231001__20240630_zJ1Ge" title="Weighted Average Remaining Exercisable Contractual Term outstanding, ending balance">3.01</td><td style="padding-bottom: 2.5pt; text-align: left"> </td> </tr> </table> -0653276400.85147185930.65506090470.23P3Y3D506090470.23P3Y3D NOTE 22 - SHARE-BASED COMPENSATION   For the three and nine months ended June 30, 2024, and 2023, the Company recognized $7,559 and $22,675 and $26,736 and $93,313 of share-based compensation expense on its outstanding options, respectively. As of June 30, 2024, $40,630 of unrecognized share-based compensation expense is expected to be recognized over a period of two years. Future compensation amounts will be adjusted for any change in estimated forfeitures.   During the nine months ended June 30, 2024, no options were granted, cancelled, or forfeited.   7559226752673693131340630 NOTE 23 - COMMITMENTS AND CONTINGENCIES   From time to time, the Company and its subsidiaries are involved in legal proceedings that are incidental to the operation of our business. The Company continues to defend vigorously against all claims. Although the ultimate outcome of any legal matter cannot be predicted with certainty, based on present information, including assessment of the merits of the particular claim, as well as current accruals and insurance coverage, the Corporation does not expect that such legal proceedings will have a material adverse impact on its condensed consolidated financial statements.   NOTE 24 - SUBSEQUENT EVENTS   On August 2, 2024, we filed a Certificate of Amendment to our Certificate of Incorporation with the Secretary of State of Delaware to increase our authorized shares of common stock from 50,000,000 shares to 70,000,000 shares, par value $0.001 per share.   On July 22, 2024, the Board of Directors of the Company approved, and the holders of an excess of a majority of the outstanding shares of our classes of voting stock of the Company have executed a written consent in lieu of a special meeting approving a Certificate of Amendment to our Certificate of Incorporation to authorize a reverse split of our outstanding shares of common stock, par value $0.001 per share, with a <span id="xdx_900_eus-gaap--StockholdersEquityReverseStockSplit_pid_c20240722__20240722__us-gaap--SubsequentEventTypeAxis__us-gaap--SubsequentEventMember_z4sibLiq6To7" title="Stockholders equity note reverse stock split">split ratio of between 1 for 10 and 1 for 20, which will be determined by the Board of Directors at any time or times for a period of 12 months after the date of the written consent. Pursuant to Rule 14c-2 under the Exchange Act, this corporate action will not be effected until at least twenty (20) calendar days after the mailing of the Information Statement to our stockholders.   The following table, which is for illustrative purposes only, illustrates the effects of Reverse Split at certain exchange ratios within the foregoing range, without giving effect to any adjustments for fractional shares of common stock, on our outstanding shares of common stock and authorized shares of capital stock as of the Balance Sheet date.   SCHEDULE SHARES OF COMMON STOCK AND AUTHORIZED SHARES OF CAPITAL STOCK <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="display: none; vertical-align: bottom"> <td> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_493_20240722__us-gaap--SubsequentEventTypeAxis__us-gaap--SubsequentEventMember__srt--StatementScenarioAxis__custom--BeforeReverseSplitMember_zTU2SuUkLim" style="text-align: justify"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_491_20240722__us-gaap--SubsequentEventTypeAxis__us-gaap--SubsequentEventMember__srt--StatementScenarioAxis__custom--OneForTenMember_zBVbgfOxWT99" style="font-weight: bold; padding-bottom: 1.5pt; text-align: center">1-for-10</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_490_20240722__us-gaap--SubsequentEventTypeAxis__us-gaap--SubsequentEventMember__srt--StatementScenarioAxis__custom--OneForTwentyMember_zX5Zm130YVui" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">1-for-20</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Before Reverse Split</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="6" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">After Reverse Stock Split</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="text-align: justify"> </td><td style="padding-bottom: 1.5pt"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">1-for-10</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">1-for-20</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr id="xdx_40D_eus-gaap--CommonStockSharesAuthorized_iI_zT5TGorWcDnl" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 46%; text-align: justify">Common Stock Authorized (1)</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 14%; text-align: right">70,000,000</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 14%; text-align: right">70,000,000</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 14%; text-align: right">70,000,000</td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td><td style="text-align: left"> </td><td style="text-align: left"> </td><td> </td><td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td><td style="text-align: left"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_405_eus-gaap--PreferredStockSharesAuthorized_iI_zSUKJVOjDMu5" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: justify">Preferred Stock Authorized</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">10,000,000</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">10,000,000</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">10,000,000</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td>

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background-color: White"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td></tr> <tr id="xdx_406_ecustom--CommonStockUnderlyingOptionsAndWarrants_iI_znqPsXUov17g" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: justify">Common Stock Underlying Options and Warrants</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">50,637,843</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">5,063,784</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">2,531,892</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1,991,207</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">199,121</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">99,560</td><td style="text-align: left"> </td></tr> </table>   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; margin-top: 0; margin-bottom: 0"><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">(1)</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Considers the increase in authorized shares which became effective on August 2, 2024.</td></tr></table>   On July 11, 22, and 23, 2024, the Company issued an aggregate of <span id="xdx_909_eus-gaap--StockIssuedDuringPeriodSharesNewIssues_c20240711__20240711__us-gaap--SubsequentEventTypeAxis__us-gaap--SubsequentEventMember__us-gaap--StatementClassOfStockAxis__custom--SeriesAWarrantMember_zOE5AWVSouVg" title="Common stock issuable"><span id="xdx_90F_eus-gaap--StockIssuedDuringPeriodSharesNewIssues_c20240722__20240722__us-gaap--SubsequentEventTypeAxis__us-gaap--SubsequentEventMember__us-gaap--StatementClassOfStockAxis__custom--SeriesAWarrantMember_zGgP9g91Rjx1" title="Common stock issuable"><span id="xdx_905_eus-gaap--StockIssuedDuringPeriodSharesNewIssues_c20240723__20240723__us-gaap--SubsequentEventTypeAxis__us-gaap--SubsequentEventMember__us-gaap--StatementClassOfStockAxis__custom--SeriesAWarrantMember_zPK3Rwh5EuQ5" title="Common stock issuable">900,000 shares of common stock to satisfy the exercise of <span id="xdx_90C_ecustom--StockIssuedDuringPeriodSharesExerciseOfWarrants_c20240711__20240711__us-gaap--SubsequentEventTypeAxis__us-gaap--SubsequentEventMember__us-gaap--StatementClassOfStockAxis__custom--SeriesAWarrantMember_zavb0yfQQytg" title="Common stock issued for exercise"><span id="xdx_90B_ecustom--StockIssuedDuringPeriodSharesExerciseOfWarrants_c20240722__20240722__us-gaap--SubsequentEventTypeAxis__us-gaap--SubsequentEventMember__us-gaap--StatementClassOfStockAxis__custom--SeriesAWarrantMember_zB2Qq8UaHcY6" title="Common stock issued for exercise"><span id="xdx_903_ecustom--StockIssuedDuringPeriodSharesExerciseOfWarrants_c20240723__20240723__us-gaap--SubsequentEventTypeAxis__us-gaap--SubsequentEventMember__us-gaap--StatementClassOfStockAxis__custom--SeriesAWarrantMember_zybovCQ3WeXh" title="Common stock issued for exercise">300,000 Series A Warrants under the alternative cashless exercise.   On August 8, 2024, the Company issued <span id="xdx_901_eus-gaap--StockIssuedDuringPeriodSharesIssuedForServices_c20240808__20240808__us-gaap--SubsequentEventTypeAxis__us-gaap--SubsequentEventMember_zIMWGTDsxvC9" title="Number of shares for service">185,186 shares of common stock in exchange for services rendered. 50000000700000000.0010.001split ratio of between 1 for 10 and 1 for 20 SCHEDULE SHARES OF COMMON STOCK AND AUTHORIZED SHARES OF CAPITAL STOCK <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="display: none; vertical-align: bottom"> <td> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_493_20240722__us-gaap--SubsequentEventTypeAxis__us-gaap--SubsequentEventMember__srt--StatementScenarioAxis__custom--BeforeReverseSplitMember_zTU2SuUkLim" style="text-align: justify"> </td><td style="padding-bottom: 1.5pt"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_491_20240722__us-gaap--SubsequentEventTypeAxis__us-gaap--SubsequentEventMember__srt--StatementScenarioAxis__custom--OneForTenMember_zBVbgfOxWT99" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">1-for-10</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_490_20240722__us-gaap--SubsequentEventTypeAxis__us-gaap--SubsequentEventMember__srt--StatementScenarioAxis__custom--OneForTwentyMember_zX5Zm130YVui" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">1-for-20</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Before Reverse Split</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="6" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">After Reverse Stock Split</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="text-align: justify"> </td><td style="padding-bottom: 1.5pt"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">1-for-10</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">1-for-20</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr id="xdx_40D_eus-gaap--

CommonStockSharesAuthorized_iI_zTSTGorWcDn!" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 46%; text-align: justify">Common Stock Authorized (1)</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 14%; text-align: right">70,000,000</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 14%; text-align: right">70,000,000</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 14%; text-align: right">70,000,000</td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">10,000,000</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">10,000,000</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">10,000,000</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; 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background-color: White"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_406_ecustom--CommonStockUnderlyingOptionsAndWarrants_iI_znqPsXUov17g" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: justify">Common Stock Underlying Options and Warrants</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">50,637,843</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">5,063,784</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">2,531,892</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_402_ecustom--CommonStockAvailableForGrantUnderEquityCompensationPlan_iI_z0FYQDSNicPi" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: justify">Common Stock Available for Grant under 2020 Equity Compensation Plan</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1,991,207</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">199,121</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">99,560</td><td style="text-align: left"> </td></tr> </table> - <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; margin-top: 0; margin-bottom: 0"><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">(1)</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Considers the increase in authorized shares which became effective on August 2, 2024.</td></tr></table>

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