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Policies – Principles of Consolidation and Presentation – The condensed consolidated financial statements have been prepared in accordance with U.S. generally accepted accounting principles (GAAP). The condensed consolidated financial statements include the financial statements of the Company, and its wholly-owned subsidiaries. All intercompany accounts, transactions, and profits have been eliminated upon consolidation. – Variable interest entity – Pursuant to Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Section 810, Consolidation, the Company is required to include in its consolidated financial statements, the financial statements of its variable interest entities (VIEs). ASC 810 requires a VIE to be consolidated if that company is subject to a majority of the risk of loss for the VIE or is entitled to receive a majority of the VIE's residual returns. VIEs are those entities in which a company, through contractual arrangements, bears the risk of, and enjoys the rewards normally associated with ownership of the entity, and therefore the company is the primary beneficiary of the entity. – Under ASC 810, a reporting entity has a controlling financial interest in a VIE, and must consolidate that VIE, if the reporting entity has both of the following characteristics: (a) the power to direct the activities of the VIE that most significantly affect the VIE's economic performance; and (b) the obligation to absorb losses, or the right to receive benefits, that could potentially be significant to the VIE. The reporting entity's determination of whether it has this power is not affected by the existence of kick-out rights or participating rights, unless a single enterprise, including its related parties and de facto agents, have the unilateral ability to exercise those rights. JiuGe Technology's actual stockholders do not hold any kick-out rights that affect the consolidation determination. – Through the VIE agreements disclosed in Note 1, the Company is deemed the primary beneficiary of JiuGe Technology. Accordingly, the results of JiuGe Technology have been included in the accompanying consolidated financial statements. JiuGe Technology has no assets that are collateral for or restricted solely to settle their obligations. The creditors of JiuGe Technology do not have recourse to the Company's general credit. – 11 – FINGERMOTION, INC. Nine months ended November 30, 2024 and 2023 Notes to the Condensed Consolidated Financial Statements – Note 2 - Summary of Principal Accounting Policies (Continued) – The following assets and liabilities of the VIE and VIE's subsidiaries are included in the accompanying condensed consolidated financial statements of the Company as of November 30, 2024 and February 29, 2024: – Assets and liabilities of the VIE – Schedule of variable interest entity – November 30, 2024 – February 29, 2024 (unaudited) – Current assets – \$8,567,626 – \$10,578,657 – Non-current assets – \$177,762 – \$53,109 – Total assets – \$8,745,389 – \$10,631,766 – Current liabilities – \$8,836,742 – \$9,654,896 – Non-current liabilities – \$39,933 – \$ – Total liabilities – \$8,876,675 – \$9,654,896 – Assets and liabilities of the VIE Subsidiary – November 30, 2024 – February 29, 2024 (unaudited) – Current assets – \$21,284,868 – \$4,826,781 – Non-current assets – \$5,328 – \$6,088 – Total assets – \$21,290,196 – \$4,832,869 – Current liabilities – \$26,019,060 – \$9,181,719 – Non-current liabilities – \$ – Total liabilities – \$26,019,060 – \$9,181,719 – 12 – FINGERMOTION, INC. Nine months ended November 30, 2024 and 2023 Notes to the Condensed Consolidated Financial Statements – Note 2 - Summary of Principal Accounting Policies (Continued) – Operating Result of VIE – For the Nine Months Ended November 30, 2024 – For the Nine Months Ended November 30, 2023 (unaudited) – Revenue – \$4,375,824 – \$18,952,973 – Cost of revenue – \$(3,613,533) – \$(17,165,083) – Gross profit – \$762,291 – \$1,787,890 – Amortization and depreciation – \$(17,721) – \$(18,947) – General and administrative expenses – \$(1,559,299) – \$(1,672,860) – Marketing cost – \$(91,849) – \$(16,193) – Research & development – \$(257,022) – \$(244,859) – Total operating expenses – \$(1,925,891) – \$(1,952,859) – Net profit (loss) from operations – \$(1,163,600) – \$(164,969) – Interest income – \$36,387 – \$48,931 – Other income – \$18,273 – \$69,352 – Total other income – \$54,660 – \$118,283 – Tax expense – \$ – \$ – Net profit (loss) – \$(1,108,940) – \$(46,686) – Operating Result of VIE Subsidiaries – For the Nine Months Ended November 30, 2024 – For the Nine Months Ended November 30, 2023 (unaudited) – Revenue – \$20,991,002 – \$7,573,286 – Cost of revenue – \$(20,326,805) – \$(7,281,242) – Gross profit – \$664,197 – \$292,044 – Amortization and depreciation – \$(719) – \$(726) – General and administrative expenses – \$(819,258) – \$(235,617) – Marketing cost – \$(182,735) – \$(76,367) – Research & development – \$(66,580) – \$(62,213) – Total operating expenses – \$(1,069,292) – \$(374,923) – Net profit (loss) from operations – \$(405,095) – \$(82,879) – Interest income – \$23 – \$356 – Other income – \$1,000 – \$353 – Total other income – \$1,023 – \$709 – Tax expense – \$ – \$ – Net profit (loss) – \$(416,109) – \$(82,170) – 13 – FINGERMOTION, INC. Nine months ended November 30, 2024 and 2023 Notes to the Condensed Consolidated Financial Statements – Note 2 - Summary of Principal Accounting Policies (Continued) – Use of Estimates – The preparation of the Company's financial statements in conformity with generally accepted accounting principles of the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Management makes its best estimate of the ultimate outcome for these items based on historical trends and other information available when the financial statements are prepared. Actual results could differ from those estimates. – Certain Risks and Uncertainties – The Company relies on cloud-based hosting through a global accredited hosting provider. Management believes that alternate sources are available; however, disruption or termination of this relationship could adversely affect our operating results in the near-term. – Identifiable Intangible Assets – Identifiable intangible assets are recorded at cost and are amortized over 3-10 years. Similar to tangible property and equipment, the Company periodically evaluates identifiable intangible assets for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. – Impairment of Long-Lived Assets – The Company classifies its long-lived assets into: (i) computer and office equipment; (ii) furniture and fixtures, (iii) leasehold improvements, and (iv) finite-lived intangible assets. – Long-lived assets held and used by the Company are reviewed for impairment whenever events or changes in circumstances indicate that the carrying value of such assets may not be fully recoverable. It is possible that these assets could become impaired as a result of technology, economy or other industry changes. If circumstances require a long-lived asset or asset group to be tested for possible impairment, the Company first compares undiscounted cash flows expected to be generated by that asset or asset group to its carrying value. If the carrying value of the long-lived asset or asset group is not recoverable on an undiscounted cash flow basis, an impairment is recognized to the extent that the carrying value exceeds its fair value. Fair value is determined through various valuation techniques, including discounted cash flow models, relief from royalty income approach, quoted market values and third-party independent appraisals, as considered necessary. – The Company makes various assumptions and estimates regarding estimated future cash flows and other factors in determining the fair values of the respective assets. The assumptions and estimates used to determine future values and remaining useful lives of long-lived assets are complex and subjective. They can be affected by various factors, including external factors such as industry and economic trends, and internal factors such as the Company's business strategy and its forecasts for specific market expansion. – Accounts Receivable and Concentration of Risk – Accounts receivable, net is stated at the amount the Company expects to collect, or the net realizable value. The Company provides a provision for allowances that includes returns, allowances and doubtful accounts equal to the estimated uncollectible amounts. The Company estimates its provision for allowances based on historical collection experience and a review of the current status of trade accounts receivable. It is reasonably possible that the Company's estimate of the provision for allowances will change. – 14 – FINGERMOTION, INC. Nine months ended November 30, 2024 and 2023 Notes to the Condensed Consolidated Financial Statements – Note 2 - Summary of Principal Accounting Policies (Continued) – Lease – Operating and finance lease right-of-use assets and lease liabilities are recognized at the commencement date based on the present value of the future lease payments over the lease term. When the rate implicit to the lease cannot be readily determined, the Company utilizes its incremental borrowing rate in determining the present value of the future lease payments. The incremental borrowing rate is derived from information available at the lease commencement date and represents the rate of interest that the Company would have to pay to borrow on a collateralized basis over a similar term and amount equal to the lease payments in a similar economic environment. The right-of-use asset includes any lease payments made and lease incentives received prior to the commencement date. Operating lease right-of-use assets also include any cumulative prepaid or accrued rent when the lease payments are uneven throughout the lease term. The right-of-use assets and lease liabilities may include options to extend or terminate the lease when it is reasonably certain that the Company will exercise that option. – Cash and Cash Equivalents – Cash and cash equivalents represent cash on hand, demand deposits, and other short-term highly liquid investments placed with banks, which have original maturities of three months or less and are readily convertible to known amounts of cash. – Property and Equipment – Property and equipment are stated at cost. Depreciation of property and equipment is provided using the straight-line method for financial reporting purposes at rates based on the estimated useful lives of the assets. Estimated useful lives range from three to seven years. Land is classified as held for sale when management has the ability and intent to sell, in accordance with ASC Topic 360-45. – Earnings Per Share – Basic (loss) earnings per share is based on the weighted average number of common shares outstanding during the period while the effects of potential common shares outstanding during the period are included in diluted earnings per share. – FASB Accounting Standard Codification Topic 260 (ASC 260), Earnings Per Share, requires that employee equity share options, non-vested shares and similar equity instruments granted to employees be treated as potential common shares in computing diluted earnings per share. Diluted earnings per share should be based on the actual number of options or shares granted and not yet forfeited, unless doing so would be anti-dilutive. The Company uses the treasury stock method for equity instruments granted in share-based payment transactions provided in ASC 260 to determine diluted earnings per share. Antidilutive securities represent potentially dilutive securities which are excluded from the computation of diluted earnings or loss per share as their impact was antidilutive. – 15 – FINGERMOTION, INC. Nine months ended November 30, 2024 and 2023 Notes to the Condensed Consolidated Financial Statements – Note 2 - Summary of Principal Accounting Policies (Continued) – Revenue Recognition – The Company adopted ASC 606, Revenue from Contracts with Customers (ASC 606) beginning on January 1, 2018 using the modified retrospective approach. ASC 606 establishes principles for reporting information about the nature, amount, timing and uncertainty of revenue and cash flows arising from the entity's contracts to provide goods or services to customers. The core principle requires an entity to recognize revenue to depict the transfer of goods or services to customers in an amount that reflects the consideration that it expects to

be entitled to receive in exchange for those goods or services recognized as performance obligations are satisfied. The Company has assessed the impact of the guidance by reviewing its existing customer contracts and current accounting policies and practices to identify differences that will result from applying the new requirements, including the evaluation of its performance obligations, transaction price, customer payments, transfer of control and principal versus agent considerations. Based on the assessment, the Company concluded that there was no change to the timing and pattern of revenue recognition for its current revenue streams in scope of ASC 606 and therefore there was no material changes to the Company's consolidated financial statements upon adoption of ASC 606. The Company recognizes revenue from providing hosting and integration services and licensing the use of its technology platform to its customers. The Company recognizes revenue when all of the following conditions are satisfied: (1) there is persuasive evidence of an arrangement; (2) the service has been provided to the customer (for licensing, revenue is recognized when the Company's technology is used to provide hosting and integration services); (3) the amount of fees to be paid by the customer is fixed or determinable; and (4) the collection of fees is probable. We account for our multi-element arrangements, such as instances where we design a custom website and separately offer other services such as hosting, which are recognized over the period for when services are performed. Income Taxes The Company uses the asset and liability method of accounting for income taxes in accordance with Accounting Standards Codification (ASC) 740, Income Taxes. Under this method, income tax expense is recognized as the amount of: (i) taxes payable or refundable for the current year and (ii) future tax consequences attributable to differences between financial statement carrying amounts of existing assets and liabilities and their respective tax bases. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in the results of operations in the period that includes the enactment date. A valuation allowance is provided to reduce the deferred tax assets reported if based on the weight of available evidence it is more likely than not that some portion or all of the deferred tax assets will not be realized. Non-controlling interest Non-controlling interests held 1% of the shares of two of our subsidiaries are recorded as a component of our equity, separate from the Company's equity. Purchase or sales of equity interests that do not result in a change of control are accounted for as equity transactions. Results of operations attributable to the non-controlling interest are included in our consolidated results of operations and, upon loss of control, the interest sold, as well as interest retained, if any, will be reported at fair value with any gain or loss recognized in earnings. Recently Issued Accounting Pronouncements The Company does not believe recently issued but not yet effective accounting standards, if currently adopted, would have a material effect on the consolidated financial position, statements of operations and cash flows. 16 FINGERMOTION, INC. Nine months ended November 30, 2024 and 2023 Notes to the Condensed Consolidated Financial Statements Note 3 - Going Concern The accompanying condensed consolidated financial statements have been prepared assuming the Company will continue as a going concern, which contemplates, among other things, the realization of assets and satisfaction of liabilities in the normal course of business. The Company had an accumulated deficit of \$33,453,767 and \$28,448,833 as at November 30, 2024 and February 29, 2024, respectively, and had a net loss of \$5,009,095 and \$3,344,717 for the nine months ended November 30, 2024 and 2023, respectively. The Company's continuation as a going concern is dependent on its ability to obtain additional financing to fund operations, implement its business model, and ultimately, attain profitable operations. The Company will need to secure additional funds through various means, including equity and debt financing or any similar financing. There can be no assurance that the Company will be able to obtain additional equity or debt financing, if and when needed, on terms acceptable to the Company, or at all. Any additional equity or debt financing may involve substantial dilution to the Company's stockholders, restrictive covenants or high interest costs. The Company's long-term liquidity also depends upon its ability to generate revenues and achieve profitability. Note 4 - Revenue We recorded \$25,366,825 and \$27,588,403 in revenue, respectively, for the nine months ended November 30, 2024 and 2023. Schedule of revenue For the nine months ended November 30, 2024 and November 30, 2023 (unaudited) Telecommunication Products & Services \$17,125,936 \$27,332,154 SMS & MMS Business \$8,212,021 \$24,213 Command & Communication \$28,868 \$232,036 \$25,366,825 \$27,588,403 Note 5 Equipment At November 30, 2024 and February 29, 2024, the company has the following amounts related to equipment: Schedule of property, plant and equipment For the nine months ended November 30, 2024 and February 29, 2024 (unaudited) Equipment \$102,086 \$117,961 Less: accumulated depreciation (74,752) (72,255) Net equipment \$27,334 \$45,706 No significant residual value is estimated for the equipment. Depreciation expense for the nine months ended November 30, 2024 and 2023 totalled \$19,893 and \$23,231, respectively. Note 6 Intangible Assets At November 30, 2024 and February 29, 2024, the company has the following amounts related to intangible assets: Schedule of intangible assets For the nine months ended November 30, 2024 and February 29, 2024 (unaudited) Licenses \$200,000 Mobile applications \$203,130 \$204,684 \$203,130 \$204,684 Less: accumulated amortization (147,169) (333,183) Impairment of intangible assets (41,045) (41,045) Net intangible assets \$149,831 \$171,556 \$30,465 No significant residual value is estimated for these intangible assets. Amortization expense for nine months ended November 30, 2024 and 2023 totalled \$15,422 and \$30,307, respectively. Note 7 Prepayment and Deposit Prepaid expenses consist of the deposit pledge to the vendor for stocks credits for resale. Our current vendors are China Unicom and China Mobile for our Telecommunication Products & Services business and our SMS & MMS business. Deposits also includes payments placed into the e-commerce platforms where we offer our products and services. The platforms are PinDuoDuo, Tmall and JD.com. Schedule of prepaid expense For the nine months ended November 30, 2024 and February 29, 2024 (unaudited) Deposit \$3,680,467 \$5,192,533 Prepayment \$427,716 \$345,868 \$4,108,183 \$5,538,401 Note 8 Other Receivables At November 30, 2024 and February 29, 2024, the company has the following amounts related to other receivables: Schedule of other receivables For the nine months ended November 30, 2024 and February 29, 2024 (unaudited) Advances to suppliers \$256,390 \$1,491,348 Security deposit \$789,751 \$1,015,489 Others \$12,227 \$8,756 Other receivables \$1,058,368 \$2,515,593 Note 9 Right-of-use Asset and Lease Liability The Company has entered into lease agreements with various third parties. The terms of operating leases are one to two years. These operating leases are included in "Right-of-use Asset" on the Company's Condensed Consolidated Balance Sheet and represent the Company's right to use the underlying asset for the lease term. The Company's obligation to make lease payments are included in "Lease liability" on the Company's Condensed Consolidated Balance Sheet. Additionally, the Company has entered into various short-term operating leases with an initial term of twelve months or less. These leases are not recorded on the Company's Condensed Consolidated Balance Sheet. All operating lease expense is recognized on a straight-line basis over the lease term in the nine months ended November 30, 2024. Information related to the Company's right-of-use assets and related lease liabilities were as follows: Schedule of operating leases assets and liabilities For the nine months ended November 30, 2024 and February 29, 2024 (unaudited) Right-of-use asset \$154,570 \$13,734 Lease liability \$156,014 \$4,796 Current lease liability \$116,081 \$4,796 Non-current lease liability \$39,933 \$ Total lease liability \$156,014 \$4,796 Remaining lease term and discount rate November 30, 2024 Weighted-average remaining lease term 17 months Weighted-average discount rate 4.75% Commitments The following table summarizes the future minimum lease payments due under the Company's operating leases as of November 30, 2024: Schedule of future minimum lease payments due For the nine months ended November 30, 2024 and February 29, 2024 (unaudited) Thereafter \$40,329 Less: imputed interest (5,302) \$156,014 Note 10 Convertible Note Payable A Note Payable having a Face Value of \$730,000 at May 1, 2022 and accruing interest at 20% was due on April 30, 2023. The note was convertible anytime from the date of issuance into \$0.0001 par value Common Stock at \$4.00 per share. On April 28, 2023, the Company repaid the Note Payable of \$730,000. FINGERMOTION, INC. Nine months ended November 30, 2024 and 2023 Notes to the Condensed Consolidated Financial Statements Note 11 - Common Stock On March 17, 2023, we issued 2,465,816 shares of common stock at price of \$0.863 per share to our primary lender pursuant to the conversion of \$2,128,000 of principal amount of the Note issued to our primary lender on August 9, 2022. On April 18, 2023, we issued 20,000 shares of common stock at a price of \$3.00 per share pursuant to the exercise of warrants. On April 24, 2023, we issued 70,000 shares of our common stock at a deemed price of \$1.64 per share to one entity pursuant to a consulting agreement. On July 17, 2023, the Company issued 121,422 shares of our common stock at a deemed price of \$1.75 per share to The Benchmark Company, LLC (Benchmark) pursuant to the cashless exercise of warrants. On August 3, 2023, the Company issued 260,000 shares of our common stock at a price of \$3.00 per share to three individuals pursuant to the exercise of warrants. On August 3, 2023, the Company issued 12,500 shares of our common stock at a deemed price of \$2.47 per share to one entity pursuant to a consulting agreement. On September 5, 2023, the Company issued 2,500 shares of our common stock at a deemed price of \$2.47 per share to one entity pursuant to a consulting agreement and issued 70,000 shares of our common stock at a deemed price of \$1.64 per share to one entity pursuant to a consulting agreement. On September 14, 2023, two officers of the Company exercised an aggregate of 180,400 stock options on a deemed net-stock exercise basis resulting in the issuance of an aggregate of 90,898 shares of our common stock and the forfeiture of 89,502 stock options to the Company. On March 29, 2024, the Company issued 17,500 shares of our common stock at a deemed price of \$2.80 per share to one entity pursuant to consulting agreements, dated February 27, 2023 and February 24, 2024. On March 29, 2024, the Company issued 150,000 shares of our common stock under its 2023 Stock Incentive Plan at a deemed price of \$2.15 per share to two individuals pursuant to consulting agreements. On October 11, 2024, the Company issued 1,095,000 shares of common stock to 15 individuals due to the closing of its private placement at \$1.50 per share for gross proceeds of \$1,642,500. In connection with the closing of the private placement, the Company paid cash finder's fees of an aggregate of \$158,000 to three individuals. As of November 30, 2024 there were 53,807,850 shares of the Company's common stock issued and outstanding, and none of the preferred shares were issued and outstanding. FINGERMOTION, INC. Nine months ended November 30, 2024 and 2023 Notes to the Condensed Consolidated Financial Statements Share



has been drawn upon by the Borrower. Each drawdown portion of the Loan is due one (1) year from the date of the drawdown, unless extended by the Lender. If the Lender agrees, the Borrower may prepay the whole or any part of the Loan by providing the Lender not less than three (3) business days prior written notice and subject to payment of interest accrued thereon. Any prepayment of the Loan shall be in an amount of SGD\$50,000 or multiples thereof. The Loan shall bear interest at the rate of 1.50% per month, any such interest to accrue from day to day and to be calculated based on a 365-day year, and is payable on a monthly basis on or before the last day of each successive month. On November 4, 2024, the Company's wholly owned subsidiary, Finger Motion Company Limited (the "Borrower"), entered into a loan agreement (the "Loan Agreement") with Rita Chou Phooi Har (the "Lender") whereby the Lender agreed to advance a short-term loan facility of SGD\$250,000 (the "Loan") to the Borrower for working capital purposes. As of November 7, 2024, the full amount of the Loan has been drawn upon by the Borrower. The Loan is due one (1) year from the date of the drawdown, unless extended by the Lender. If the Lender agrees, the Borrower may prepay the whole or any part of the Loan by providing the Lender not less than three (3) business days prior written notice and subject to payment of interest accrued thereon. Any prepayment of the Loan shall be in an amount of SGD\$50,000 or multiples thereof. The Loan shall bear interest at the rate of 1.67% per month, any such interest to accrue from day to day and to be calculated based on a 365-day year, and is payable on a monthly basis on or before the last day of each successive month.

25 FINGERMOTION, INC. Nine months ended November 30, 2024 and 2023 Notes to the Condensed Consolidated Financial Statements - Note 16 - Subsequent Events - On December 3, 2024, following the resignation of Mr. Chan as a director of the Company creating a vacancy on each of the Board's audit committee and the compensation committee, the Board appointed Hsien Loong Wong as a member of the audit committee of the Board and appointed Yew Poh Leong as the chair of the audit committee of the Board. In addition, the Board appointed Eng Ho Ng as a member of the compensation committee of the Board. On December 16, 2024, the Company and Univest Securities, LLC mutually agreed to terminate the At-the-Market Issuance Sales Agreement, dated September 11, 2023, between the Company and Univest, effective December 16, 2024. On December 20, 2024, the Company entered into a securities purchase agreement (the "Purchase Agreement") with certain institutional investors (the "Purchasers"), which provided for the issuance and sale, in a registered direct offering by the Company of (i) 3,333,336 shares of its common stock, par value \$0.0001 per share (the "Common Stock") and (ii) warrants (the "Common Warrants") to purchase up to an aggregate of 5,000,004 shares of its common stock (the "Offering") at a combined purchase price of \$1.50 per share and one and one-half Common Warrants. Each share of Common Stock was offered together with one and one-half Common Warrants, with each whole Common Warrant to purchase one share of Common Stock. The Common Warrants have an exercise price of \$1.50 per share of Common Stock. The Common Warrants are exercisable upon issuance and expire five years from the date of issuance. The exercise price of the Common Warrants is subject to adjustment for share dividend, share splits, share combinations and similar capital transactions, as further described in the Common Warrants. In addition, the exercise price of the Common Warrants is subject to reduction in the event of certain Common Stock and Common Stock equivalent issuances, other than certain agreed exempt issuances, at a price lower than the exercise price of the Common Warrants then in effect. Furthermore, if at any time on or after the date of issuance there occurs any share split, share dividend, share combination recapitalization or other similar transaction involving our common stock (each, a "Share Combination Event") and the lowest daily volume weighted average price during the period commencing five consecutive trading days immediately preceding and ending immediately after the five consecutive trading days beginning on the date of such Share Combination Event, is less than the exercise price of the Common Warrants then in effect, then the exercise price of the Common Warrants will be reduced to the lowest daily volume weighted average price during such period. The Purchase Agreement contains customary representations and warranties and agreements of the Company and the Purchasers, and customary indemnification rights and obligations of the parties. In addition, the Purchase Agreement includes a participation right in favor of the Purchasers under which the Purchasers will be entitled, for a period of one year following closing, to participate in future equity financings of the Company up to a participation rate of a maximum of 40% of such offering. The Company has agreed not to enter into or complete certain equity financings, subject to certain agreed exemptions, for a 60 day period from the date of closing of the Offering. In addition, the Company has agreed not to enter into any "Variable Rate Transactions", as defined in the Purchase Agreement, for a period of six months following closing of the Offering, provided that the Company is entitled to proceed with an "at-the-market offering" after the expiry of the initial 60 day period following closing. Certain directors, officers and 10% stockholders of the Company also entered into lock-up agreements in connection with the Offering under which they have agreed not to sell or transfer any of their equity securities in the Company for a period of 60 days, subject to certain customary exceptions. In connection with the Offering, the Company entered into a Placement Agency Agreement (the "Placement Agency Agreement") on December 20, 2024 with Roth Capital Partners, LLC (the "Placement Agent"), as the exclusive placement agent in connection with the Offering. As compensation to the Placement Agent, the Company paid the Placement Agent a cash fee of 7.0% of the aggregate gross proceeds raised in the Offering and issued to the Placement Agent a placement agent warrant to purchase up to 250,000 shares of Common Stock at an exercise price of \$1.88 per share (the "Placement Agent Warrant") for a term of five years from the date of commencement of sales in the Offering. The Placement Agent Warrant includes adjustment provisions equivalent to the adjustment provisions provided to the Purchasers under the Common Warrants, as described above. In addition, the Company has agreed to pay the Placement Agent up to \$110,000 for its expenses. The shares of Common Stock, the Common Warrants and the Placement Agent Warrants described above and the shares of Common Stock underlying each of the Common Warrants and the Placement Agent Warrant were offered and sold pursuant to the Registration Statement on Form S-3 (File No. 333-274456), which was declared effective by the Securities and Exchange Commission on September 29, 2023 (the "Registration Statement"). The Company filed a prospectus supplement to the base prospectus incorporated in the Registration Statement with the SEC on December 23, 2024 in connection with the Offering, which closed on December 23, 2024. The Company received net proceeds of approximately \$4.44 million from the Offering, after deducting the estimated offering expenses payable by the Company, including the fees and expenses of the Placement Agent. Except for the above, the Company has determined that it does not have any material subsequent events to disclose in these consolidated financial statements.

26 ITEM 2 MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS - The terms the "Registrant", "we", "us", "our", "FingerMotion" and the "Company" mean FingerMotion, Inc. or as the context requires, collectively with its consolidated subsidiaries and contractually controlled companies. Cautionary Note Regarding Forward-Looking Statements - The following management's discussion and analysis of the Company's financial condition and results of operations (the "MD&A") contains forward-looking statements that involve risks, uncertainties and assumptions including, among others, statements regarding our capital needs, business plans and expectations. In evaluating these statements, you should consider various factors, including the risks, uncertainties and assumptions set forth in reports and other documents we have filed with or furnished to the SEC and, including, without limitation, this Quarterly Report on Form 10-Q for the nine months ended November 30, 2024, and our Annual Report on Form 10-K for the fiscal year ended February 29, 2024, including the consolidated financial statements and related notes contained therein. These factors, or any one of them, may cause our actual results or actions in the future to differ materially from any forward-looking statement made in this document. Refer to "Cautionary Note Regarding Forward-looking Statements" as disclosed in our Annual Report on Form 10-K for the fiscal year ended February 29, 2024, and Item 1A - Risk Factors, under Part II - Other Information of this Quarterly Report. Introduction - This MD&A is focused on material changes in our financial condition from February 29, 2024, our most recently completed year end, to November 30, 2024, and our results of operations for the three and nine months ended November 30, 2024, and should be read in conjunction with Item 7, Management's Discussion and Analysis of Financial Condition and Results of Operations as contained in our Annual Report on Form 10-K for the fiscal year ended February 29, 2024. Corporate Information - The Company was initially incorporated as Property Management Corporation of America on January 23, 2014 in the State of Delaware. On June 21, 2017, the Company amended its certificate of incorporation to effect a 1-for-4 reverse stock split of the Company's outstanding common stock, to increase the authorized shares of common stock to 200,000,000 shares and to change the name of the Company from "Property Management Corporation of America" to "FingerMotion, Inc." (the "Corporate Actions"). The Corporate Actions and the amended certificate of incorporation became effective on June 21, 2017. Our principal executive offices are located at 111 Somerset Road, Level 3, Singapore 238164, and our telephone number is (347) 349-5339. We are a holding company incorporated in Delaware and not an operating company incorporated in the People's Republic of China (the "PRC" or "China"). As a holding company, we conduct a significant part of our operations through our subsidiaries and through the VIE Agreements with the VIE based in China. The following diagram depicts our corporate structure: - Our holding company structure presents unique risks as our investors may never directly hold equity interests in our subsidiaries or the VIE, and will be dependent upon contributions from our subsidiaries and the VIE to finance our cash flow needs. Our subsidiaries and the VIE are currently not required to obtain permission from the Chinese authorities including the China Securities Regulatory Commission (the "CSRC"), or Cybersecurity Administration Committee (the "CAC"), to operate or to issue securities to foreign investors. However, as of March 31, 2023, pursuant to the Overseas Listing Trial Measures promulgated by the CSRC, we will be required to file with the CSRC with respect to a new offering of our securities. The business of our subsidiaries and the VIE until now are not subject to cybersecurity review with the CAC, given that: (i) data processed in our business does not have a bearing on national security and thus may not be classified as core or important data by the authorities; (ii) we do not possess a large amount of personal information in our business operations. In addition, we are not subject to merger control review by China's anti-monopoly enforcement agency due to the level of our revenues which provided from us and audited by our auditor and the fact that we currently do not expect to propose or implement any acquisition of control of, or decisive influence over, any company with revenues within China of more than RMB400 million. Currently, these statements and regulatory actions have had no impact on our daily business operations, the ability to accept foreign investments and list our securities on an U.S. or other foreign exchange. However, since these statements and regulatory actions, including the Overseas Listing Trial Measures, are new, it is uncertain what potential impact such modified or new laws and regulations will have on our daily business operation, the ability to accept foreign investments and list our securities on an U.S. or other foreign

exchange. To operate, the VIE and Beijing XunLian TianXia Technology Co., Ltd. are required to obtain, and have obtained, a value-added telecommunications business licence from PRC authorities. In connection with our previous issuance of securities to foreign investors, under current PRC laws, regulations and regulatory rules, as of the date of this periodic report on Form 10-Q, we, our PRC subsidiaries and the VIE, (i) are not required to obtain permissions from the CSRC except that as of March 31, 2023 we will be required to file with the CSRC with respect to a new offering of our securities, (ii) are not required to go through cybersecurity review by the CAC, and (iii) have received or were not denied such requisite permissions by any PRC authority. If we, our subsidiaries or the VIE (i) do not receive or maintain such permissions or approvals, (ii) inadvertently conclude that such permissions or approvals are not required or (iii) applicable laws, regulations, or interpretations change and we are required to obtain such permissions or approvals in the future, we may be subject to government enforcement actions, investigations, penalties, sanctions and fines imposed by the CSRC, the CAC and relevant departments of the State Council. In severe circumstances, the business of our PRC subsidiary may be ordered to suspend and its business qualifications and licenses may be revoked. To address challenges resulting from laws, policies and practices that may disfavor foreign-owned entities that operate within industries deemed sensitive by the Chinese government, we use the VIE structure to provide contractual exposure to foreign investment in the PRC-based companies. We own 100% of the equity of a WFOE, Shanghai JiuGe Business Management Co., Ltd. (the "JiuGe Management"), which has entered into the VIE Agreements with the VIE, which is owned by Ms. Li Li the legal representative and general manager, and also the shareholder of the VIE. The VIE Agreements have not been tested in court. As a result of our use of the VIE structure, you may never directly hold equity interests in the VIE. Any securities that we offer will be securities of the Company, the Delaware holding company, not of the VIE. We fund the registered capital and operating expenses of the VIE by extending loans to the shareholders of the VIE. The VIE Agreements governing the relationship between the VIE and our WFOE enable us to (i) direct the activities of the VIE that most significantly impact the VIE's economic performance, (ii) receive substantially all of the economic benefits of the VIE, and (iii) have an exclusive call option to purchase, at any time, all or part of the equity interests in and/or assets of the VIE to the extent permitted by Chinese laws. As a result of the VIE Agreements, the Company is considered the primary beneficiary of the VIE for accounting purposes and is able to consolidate the financial results of the VIE in its consolidated financial statements in accordance with U.S. GAAP. As a result, investors in our Common Shares are not purchasing an equity interest in the VIE but instead are purchasing equity interest in FingerMotion, Inc., a Delaware holding company. Share Exchange Agreement Effective July 13, 2017, the Company entered into that certain Share Exchange Agreement (the "Share Exchange Agreement") and among the Company, Finger Motion Company Limited, a Hong Kong corporation (the "FMCL") and certain shareholders of FMCL (the "FMCL Shareholders"). FMCL, a Hong Kong corporation, was formed on April 6, 2016, and is an information technology company that specializes in operating and publishing mobile games. Pursuant to the Share Exchange Agreement, the Company agreed to exchange the outstanding equity stock of FMCL held by the FMCL Shareholders for shares of common stock of the Company. On the closing date of the Share Exchange Agreement, the Company issued 12,000,000 shares of common stock to the FMCL shareholders. In addition, the Company issued 600,000 shares to consultants in connection with the transactions contemplated by the Share Exchange Agreement, and 2,562,500 additional shares to accredited investors, which was a concurrent financing but not a condition of closing the Share Exchange Agreement. As a result of the Share Exchange Agreement and the other transactions contemplated thereunder, FMCL became a wholly owned subsidiary of the Company. The Company operates its video game division through FMCL. However, in June 2018, the Company decided to pause the operation of the game division as it saw the opportunity in the telecommunication business and have since refocused into this business. This description of the Share Exchange Agreement does not purport to be complete and is qualified in its entirety by reference to the terms of the Share Exchange Agreement, which was filed as an exhibit to our Current Report on Form 8-K filed with the SEC on July 20, 2017 and incorporated by reference herein. VIE Agreements On October 16, 2018, the Company, through its indirect wholly owned subsidiary, Shanghai JiuGe Business Management Co., Ltd. (the "JiuGe Management"), entered into a series of agreements known as variable interest agreements (the "VIE Agreements") pursuant to which Shanghai JiuGe Information Technology Co., Ltd. (the "JiuGe Technology") became our contractually controlled affiliate. The use of VIE agreements is a common structure used to acquire PRC corporations, particularly in certain industries in which foreign investment is restricted or forbidden by the PRC government. The VIE Agreements include a Consulting Services Agreement, a Loan Agreement, a Power of Attorney Agreement, a Call Option Agreement, and a Share Pledge Agreement in order to secure the connection and commitments of JiuGe Technology. We operate our mobile payment platform business through JiuGe Technology. The VIE Agreements included: (i) a consulting services agreement through which JiuGe Management is mainly engaged in data marketing, technical services, technical consulting and business consultancy to JiuGe Technology (the "JiuGe Technology Consulting Services Agreement"). This agreement was duly signed among the WFOE and the VIE. Under this agreement, the WFOE will provide the following services to the VIE on an exclusive basis: (i) providing a comprehensive solution for all technical issues required for the VIE's business; (ii) providing training to the professional technicians of the VIE; (iii) assisting the VIE in collecting technical and commercial information and conducting market surveys; (iv) assisting the VIE in procuring business opportunities to obtain contracts awarded by the telecom carriers in China and maintaining the commercial relationship with the telecom carriers; (v) introducing clients to the VIE and assisting the VIE in developing commercial and cooperative relationship with the clients; (vi) providing suggestions and opinions on establishment and improvement of the VIE's corporate structure, management system and departmental organization; (vii) assisting the VIE in formulating annual business plans, the draft of which shall be made available to WFOE by the VIE prior to the end of November each year; (viii) granting license to the VIE to use WFOE's intellectual property necessary for the services; and (ix) providing other consulting and technical services at the request of the VIE. The VIE will pay to the WFOE service fees equivalent to the after-tax net profits distributable by the VIE to its shareholder each year, as set forth in the audited financial statements in accordance with the PRC accounting standards, ensuring all the distributable profits of the VIE will be dispatched to the WFOE. The VIE may not assign any of its rights and obligations under the JiuGe Technology Consulting Services Agreement without prior written consent of the WFOE. This agreement ensures that the WFOE and investors will be able to legally obtain the profits of the VIE, and transfer them to the WFOE more conveniently in the form of "service fee"; (ii) a loan agreement through which JiuGe Management grants a loan to the Legal Representative of JiuGe Technology for the purpose of capital contribution (the "JiuGe Technology Loan Agreement"). This agreement was duly signed between the WFOE and Ms. Li Li. Under this agreement, the WFOE loaned RMB 10,000,000 to Ms. Li Li, as the sole shareholder of the VIE, solely for the purpose of the capital contribution of the subscribed capital of the VIE. The loan amount has now been increased to RMB50,000,000. The WFOE has the right to convert the whole or any part of the outstanding principal amount into the equity interests in the VIE and may demand repayment of any or all of the principal amount/As security for performance and discharge of Ms. Li Li's obligations under the JiuGe Technology Loan Agreement, Ms. Li Li pledged 100% equity interests in the VIE, representing the entire registered capital of the VIE, by way of first-ranking security to the WFOE. This agreement could constrain Ms. Li Li to cooperate with WFOE's instructions and avoid damaging the rights and interests of the WFOE and investors; (iii) a power of attorney agreement under which the owner of JiuGe Technology has vested their collective voting control over JiuGe Technology to JiuGe Management and will only transfer their equity interests in JiuGe Technology to JiuGe Management or its designee(s) (the "JiuGe Technology Power of Attorney Agreement"). The Power of Attorney Agreement was duly issued by Ms. Li Li to the WFOE. Under the JiuGe Technology Power of Attorney Agreement, the WFOE is the exclusive agent who may exercise, at WFOE's sole discretion, all the rights and powers in respect of all the 100% equity interests held by Ms. Li Li in the VIE on Ms. Li Li's behalf, including without limitation to propose to convene, attend and vote at the shareholder's meeting of the VIE. Ms. Li Li cannot assign her rights and obligations under the JiuGe Technology Power of Attorney Agreement without prior written consent of the WFOE and the WFOE will bear its own costs, expenses and fees in connection with performance of the JiuGe Technology Power of Attorney Agreement. This agreement ensures that the WFOE can replace Ms. Li Li in the operation and management of the VIE, and controlling its assets; (iv) a call option agreement under which the owner of JiuGe Technology has granted to JiuGe Management the irrevocable and unconditional right and option to acquire all of their equity interests in JiuGe Technology or transfer these rights to a third party (the "JiuGe Technology Call Option Agreement"). This agreement was duly signed by and among Ms. Li Li, the WFOE and the VIE. Under this agreement, the WFOE has an exclusive, irrevocable and unconditional option to purchase or to designate a third party to purchase 100% equity interests of the VIE at RMB one (1) yuan or the lowest amount of consideration permitted under the laws of PRC at any time, giving the WFOE a sole discretion to exercise such option at any time and in any manner as permitted by the laws of PRC. Pursuant to the JiuGe Technology Call Option Agreement, Ms. Li Li may not, without prior written consent of the WFOE: (i) transfer or dispose of the equity interests in the VIE or the assets of the VIE in any manner; (ii) create any encumbrance of any kind over the equity interests in the VIE, other than the VIE Agreements; and (iii) resolve to or procure the VIE to: (a) change its registered capital; (b) amend its articles of association; (c) change any of its shareholders; (d) appoint, remove or replace its senior management; (e) make or receive investment of any kind or merge or consolidate with any entity; (f) change information filed at the competent authorities in the PRC; (g) make any lending or borrowing or provide security of any kind; (h) pay, make or declare any dividend, charge, fee or other distribution of any kind; (i) incur, create or permit to subsist or have any outstanding financial indebtedness; (j) enter into any agreements that conflict with the JiuGe Technology Call Option Agreement; or (k) do any acts that would adversely impair the VIE's ability to perform the obligations under the VIE Agreements. Neither Ms. Li Li nor the VIE may assign any of its rights and obligations under the agreement without the prior written consent of WFOE or unilaterally terminate the agreement. This agreement is one of the guarantees for WFOE and investors to ensure that the VIE will not have any potential equity changes that endanger the rights and interests of WFOE and investors; and (v) a share pledge agreement under which the owner of JiuGe Technology has pledged all of their rights, titles and interests in JiuGe Technology to JiuGe Management to guarantee JiuGe Technology's performance of its obligations under the JiuGe Technology Consulting Services Agreement (the "JiuGe Technology Share Pledge Agreement"). This agreement was duly signed among Ms. Li Li, the WFOE and the VIE. Under this agreement, all the equity interests of the VIE held by Ms. Li Li were pledged to the WFOE, giving the WFOE a right to exercise the share pledge where Ms. Li Li or the VIE violates the VIE Agreements. This

measure under this agreement will result in the equity of the VIE being locked, making it impossible for any third party to legally obtain the equity of the VIE without the prior consent of the WFOE. Our PRC counsel has reviewed these agreements and believes that all the VIE Agreements were duly signed and are not in violation of applicable laws of PRC. We are of the opinion that the VIE Agreements are valid and giving the WFOE a full control over the VIE in respect of the current and effective PRC laws and regulations. However, the VIE Agreements have never been challenged or recognized in court for the time being, and the PRC government may determine that the VIE Agreements are not in compliance with applicable PRC laws, rules and regulations compared with direct ownership, there may be less effective in controlling through the VIE structure. In the first half of 2018, JiuGe Technology established contracts with China Unicom and China Mobile, initiating the provision of mobile data services to businesses and corporations in key provinces/municipalities including Chengdu, Jiangxi, Jiangsu, Chongqing, Shanghai, Zhuhai, Zhejiang, Shaanxi and Inner Mongolia. As with all dynamic markets, the specifics of our operational contracts have naturally evolved over time but our dedication to these provinces is unwavering, and we consistently enhance our service and product offerings to ensure optimal service. Additionally, as we continue to grow, there is the potential for our reach to expand into additional provinces in the PRC. 31 In September 2018, JiuGe Technology launched and commercialized mobile payment and recharge services to businesses for China Unicom. The JiuGe Technology mobile payment and recharge platform enables the seamless delivery of real-time payment and recharge services to third-party channels and businesses. We earn a negotiated rebate amount from each of China Unicom and China Mobile for all monies paid by consumers to China Unicom and China Mobile that we process. To encourage consumers to utilize our portal instead of using our competitors' platforms or paying China Unicom or China Mobile directly, we offer mobile data and talk time at a rate discounted from these companies' stated rates, which are also the rates we must pay to them to purchase the mobile data and talk time provided to consumers through the use of our platform. Accordingly, we earn income on the rebates we receive from the telecommunications companies, reduced by the amounts by which we discount the mobile data and talk time sold through our platform. In October 2018, China Unicom and China Mobile awarded JiuGe Technology with contracts that established partnerships for data analysis, that could unlock potential value-added services. This description of the VIE Agreements discussed above do not purport to be complete and are qualified in their entirety by reference to the terms of the VIE Agreements, which were filed as exhibits to our Current Report on Form 8-K filed with the SEC on December 27, 2018 and are incorporated by reference herein. The English translation version of the JiuGe Technology Share Pledge Agreement was filed as Exhibit 10.6 to our Form S-1/A (Amendment No. 1) filed with the SEC on January 5, 2023, and is incorporated by reference herein. Acquisition of Beijing Technology On March 7, 2019, the Company through JiuGe Technology acquired Beijing Technology, a company in the business of providing mass SMS text services to businesses looking to communicate with large numbers of their customers and prospective customers. Through Beijing Technology, the Company entered into the business of mass SMS text message service as a compliment to its mobile payment and recharge business. The mass SMS text message service offers bulk SMS services to end consumers with competitive pricing. Currently, the Company's SMS integrated platform is processing more than 150 million SMS text messages per month. Beijing Technology retains a license from the Ministry of Industry and Information Technology (MIIT) to operate SMS and MMS business in the PRC. Similar to the mobile recharge business, Beijing Technology is required to make a deposit or bulk purchase in advance and has secured business customers that will utilize Beijing Technology's SMS integrated platform to send bulk SMS text messages monthly. Beijing Technology has the capability to manage and track the entire process, including to assist the Company's clients to fulfil the government guidelines, until the SMS messages have been delivered successfully. A China Unicom Cooperation Agreement On July 7, 2019, JiuGe Technology entered into that certain Yunnan Unicom Electronic Sales Platform Construction and Operation Cooperation Agreement (the "Cooperation Agreement") with China United Network Communications Limited Yunnan Branch (China Unicom Yunnan). Under the Cooperation Agreement, JiuGe Technology is responsible for constructing and operating China Unicom Yunnan's electronic sales platform through which consumers can purchase various goods and services from China Unicom Yunnan, including mobile telephones, mobile telephone service, broadband data services, terminals, smart devices and related financial insurance. The Cooperation Agreement provides that JiuGe Technology is required to construct and operate the platform's webpage in accordance with China Unicom Yunnan's specifications and policies, and applicable law, and bear all expenses in connection therewith. As consideration for the services it provides under the Cooperation Agreement, JiuGe Technology receives a percentage of the revenue received from all sales it processes for China Unicom Yunnan on the platform. The Cooperation Agreement expires three years from the date of its signature, subject to a yearly auto-renewal clause, which is currently in an auto-renewal period, but it may be terminated by (i) JiuGe Technology upon three months' written notice or (ii) by China Unicom Yunnan unilaterally. The Cooperation Agreement contains customary representations from each party regarding such party's authority to enter into and perform under the Cooperation Agreement, and provides customary events of default, including for various types of failure to perform. Any disputes arising between the parties under the Cooperation Agreement will be adjudicated in Chinese courts. This description of the Cooperation Agreement does not purport to be complete and is qualified in its entirety by reference to the terms of the Cooperation Agreement, which was filed as an exhibit to our Current Report on Form 8-K filed with the SEC on November 9, 2019 and is incorporated by reference herein. In January 2022, Shanghai TengLian JiuJiu Information Communication Technology Co., Ltd. (TengLian) (a 99% owned subsidiary of Shanghai JiuGe Information Technology Co., Ltd.) signed a co-operation agreement with China Unicom to launch the Device Protection program for mobile phones and the new 5G phones. 32 A Intercompany Relationships The following is a list of all of our subsidiaries and the corresponding date of jurisdiction of incorporation or organization and the ownership interest of each entity. All of our subsidiaries are directly or indirectly owned or controlled by us: Name of Entity Place of Incorporation / Formation Ownership Interest Finger Motion Company Limited (1) Hong Kong 100% Finger Motion (CN) Global Limited (2) Samoa 100% Finger Motion (CN) Limited (3) Hong Kong 100% Shanghai JiuGe Business Management Co., Ltd. (4) PRC 100% Shanghai JiuGe Information Technology Co., Ltd. (5) PRC Contractually controlled (5) Beijing XunLian TianXia Technology Co., Ltd. (6) PRC Contractually controlled Finger Motion Financial Group Limited (7) Samoa 100% Finger Motion Financial Company Limited (8) Hong Kong 100% Shanghai TengLian JiuJiu Information Communication Technology Co., Ltd. (9) PRC Contractually controlled Shanghai KeShunXiang Automobile Service Co., Ltd. (10) PRC Contractually controlled Notes: (1) Finger Motion Company Limited is a wholly-owned subsidiary of FingerMotion, Inc. (2) Finger Motion (CN) Global Limited is a wholly-owned subsidiary of FingerMotion, Inc. (3) Finger Motion (CN) Limited is a wholly-owned subsidiary of Finger Motion (CN) Global Limited. (4) Shanghai JiuGe Business Management Co., Ltd. is a wholly-owned subsidiary of Finger Motion (CN) Limited. (5) Shanghai JiuGe Information Technology Co., Ltd. is a variable interest entity that is contractually controlled by Shanghai JiuGe Business Management Co., Ltd. (6) Beijing XunLian TianXia Technology Co., Ltd. is a 99% owned subsidiary of Shanghai JiuGe Information Technology Co., Ltd. (7) Finger Motion Financial Group Limited is a wholly-owned subsidiary of FingerMotion, Inc. (8) Finger Motion Financial Company Limited is a wholly-owned subsidiary of Finger Motion Financial Group Limited. (9) Shanghai TengLian JiuJiu Information Communication Technology Co., Ltd. is a 99% owned subsidiary of Shanghai JiuGe Information Technology Co., Ltd. (10) Shanghai KeShunXiang Automobile Service Co., Ltd. is a 99% owned subsidiary of Shanghai JiuGe Information Technology Co., Ltd. Because we do not directly hold equity interests in the VIE, we are subject to risks and uncertainties of the interpretations and applications of Chinese laws and regulations, including but not limited to, the validity and enforcement of the VIE Agreements among the WFOE, the VIE and the shareholder of the VIE. We are also subject to the risks and uncertainties about any future actions of the Chinese government in this regard that could disallow the VIE structure, which would likely result in a material change in our operations and may cause the value of our Common Shares to depreciate significantly or become worthless. The VIE Agreements may not be as effective as direct ownership in providing operational control. For instance, the VIE and its shareholders could breach their contractual arrangements with us by, among other things, failing to conduct their operations in an acceptable manner or taking other actions that are detrimental to our interests. The shareholder of the VIE may not act in the best interests of our Company or may not perform their obligations under the VIE Agreements. Such risks exist throughout the period in which we intend to operate certain portions of our business through the VIE Agreements with the VIE. In the event that the VIE or its shareholder fail to perform their respective obligations under the VIE Agreements, we may have to incur substantial costs and expend additional resources to enforce such arrangements. In addition, even if legal actions are taken to enforce the VIE Agreements, there is uncertainty as to whether Chinese courts would recognize or enforce judgments of U.S. courts against us or such persons predicated upon the civil liability provisions of the securities laws of the United States or any state. See "Risk Factors" "Risks Related to the VIE Agreements". We rely on the VIE Agreements with the VIE and its shareholder for a significant portion of our business operations. The VIE Agreements may not be as effective as direct ownership in providing operational control. Any failure by the VIE or its shareholder to perform their obligations under such contractual arrangements would have a material and adverse effect on our business. 33 A As of the date of this periodic report on Form 10-Q, we and the VIE are not required to seek permissions from the CSRC, the CAC, or any other entity that is required to approve of the operations of the VIE, other than a value-added telecommunications business licence, which has already been obtained. Nevertheless, Chinese regulatory authorities may in the future promulgate laws, regulations or implement rules that require us, our subsidiaries or the VIEs to obtain permissions from such regulatory authorities to approve the operations of the VIE or any securities listing. A Overview The Company is a mobile data specialist company incorporated in Delaware, USA, with its head office located at 111 Somerset Road, Level 3, Singapore 238164. The Company operates the following lines of business: (i) Telecommunications Products and Services; (ii) Value Added Products and Services (iii) Short Message Services (SMS) and Multimedia Messaging Services (MMS); (iv) a Rich Communication Services (RCS) platform; (v) Big Data Insights; and (vi) a Video Games Division (inactive). A Telecommunications Products and Services The Company's current product mix consisting of payment and recharge services, data plans, subscription plans, mobile phones, loyalty points redemption and other products bundles (i.e. mobile protection plans). Chinese mobile phone consumers often utilize third-party e-marketing websites to pay their phone bills. If the consumer connected directly to the telecommunications provider to pay his or her bill, the consumer would miss out on any benefits or marketing discounts that e-marketers provide. Thus, consumers log on to these e-marketer's websites, click into their respective

phone provider's store, and set up, or pay, their telecommunications provider for additional mobile data and talk time. To connect to the respective mobile telecommunications providers, these e-marketers must utilize a portal licensed by the applicable telecommunication company that processes the payment. We have been granted one of these licenses by China United Network Communications Group Co., Ltd. (China Unicom) and China Mobile Communications Corporation (China Mobile), each of which is a major telecommunications provider in China. We principally earn revenue by providing mobile payment and recharge services to customers of China Unicom and China Mobile. We conduct our mobile payment business through JiuGe Technology, our contractually controlled affiliate through the entry into the VIE Agreements in October 2018. In the first half of 2018, JiuGe Technology secured contracts with China Unicom and China Mobile to distribute mobile data for businesses and corporations in nine provinces/municipalities, namely Chengdu, Jiangxi, Jiangsu, Chongqing, Shanghai, Zhuhai, Zhejiang, Shaanxi, Inner Mongolia, Henan and Fujian. In September 2018, JiuGe Technology launched and commercialized mobile payment and recharge services to businesses for China Unicom. In May 2021, JiuGe Technology signed a volume-based agreement with China Mobile Fujian to offer recharge services to the Fujian province which we have launched and commercialized in November 2021. The JiuGe Technology mobile payment and recharge platform enables the seamless delivery of real-time payment and recharge services to third-party channels and businesses. We earn a rebate from each telecommunications company on the funds paid by consumers to the telecommunications companies we process. To encourage consumers to utilize our portal instead of using our competitors' platforms or paying China Unicom or China Mobile directly, we offer mobile data and talk time at a rate discounted from these companies' stated rates, which are also the rates we must pay to them to purchase the mobile data and talk time provided to consumers through the use of our platform. Accordingly, we earn income on the rebates we receive from China Unicom and China Mobile, reduced by the amounts by which we discount the mobile data and talk time sold through our platform. 34 FingerMotion started and commercialized its Business to Business (B2B) model by integrating with various e-commerce platforms to provide its mobile payment and recharge services to subscribers or end consumers. In the first quarter of 2019 FingerMotion expanded its business by commercializing its first Business to Consumer (B2C) model, offering the telecommunication providers' products and services, including data plans, subscription plans, mobile phones, and loyalty points redemption, directly to subscribers or customers of the e-commerce companies, such as PinDuoDuo (PDD), TMall (TMALL) and JD.Com. The Company is planning to further expand its universal exchange platform by setting up B2C stores on several other major e-commerce platforms in China. In addition to that, we have been assigned as one of China's Mobile's loyalty redemption partner where we will be providing the services for their customers via our platform. Additionally, as previously disclosed, on July 7, 2019, JiuGe Technology, our contractually controlled affiliate, entered into that certain Cooperation Agreement with China Unicom Yunnan, whereby JiuGe Technology is responsible for constructing and operating China Unicom's electronic sales platform through which consumers can purchase various goods and services from China Unicom, including mobile telephones, mobile telephone service, broadband data services, terminals, smart devices and related financial insurance. The Cooperation Agreement provides that JiuGe Technology is required to construct and operate the platform's webpage in accordance with China Unicom's specifications and policies, and applicable law, and bear all expenses in connection therewith. As consideration for the service JiuGe Technology provides under the Cooperation Agreement, it receives a percentage of the revenue received from all sales it processes for China Unicom on the platform. The Cooperation Agreement expires three years from the date of its signature with a yearly auto-renewal clause, which is currently in an auto-renewal period, but it may be terminated by (i) JiuGe Technology upon three months' written notice or (ii) by China Unicom unilaterally. During the recent fiscal year, the Company expanded its offering under their telecommunication product and services by increasing their product line revenue streams. In March 2020, FingerMotion secured a contract with both China Mobile and China Unicom to acquire new users to take up the respective subscription plans. In February 2021, we increased the mobile phones sales to end users using all of our platforms. This business will continue to contribute to the overall revenue for the group as part of our offering to our customers. Value Added Product and Services These are new product and services that the Company expects to secure and work with the telecommunication provider and all our e-commerce platform partners to market. In February 2022, our contractually controlled subsidiary, JiuGe Technology, through its 99% own subsidiary TengLian signed an agreement with both China Unicom and China Mobile to cooperate to roll out the Mobile Device Protection product which is incorporated into the Telecommunication subscription plans in line with their roll out of new mobile phones and new 5G phones. In mid-July 2022, we launched the roll out of the Mobile Device protection product with the roll out of the new mobile phones and 5G phones. Complementing our hardware protection services, we have introduced cloud services designed to offer corporate customers robust data storage, processing capabilities, and databases accessible via the internet. SMS and MMS Services On March 7, 2019, the Company through JiuGe Technology acquired Beijing Technology Co, a company in the business of providing mass SMS text services to businesses looking to communicate with large numbers of their customers and prospective customers. With this acquisition, the Company expanded into a second partnership with the telecom companies by acquiring bulk SMS and MMS bundles at reduced prices and offering bulk SMS services to end consumers with competitive pricing. Beijing Technology retains a license from MIIT to operate the SMS and MMS business in the PRC. Similar to the mobile payment and recharge business, Beijing Technology is required to make a deposit or bulk purchase in advance and has secured business customers, including premium car manufacturers, hotel chains, airlines and e-commerce companies, that utilize Beijing Technology's SMS integrated platform to send bulk SMS text messages monthly. Beijing Technology has the capability to manage and track the entire process, including guiding the Company's customer to meet MIIT's guidelines on messages composed, until the SMS messages have been delivered successfully. 35 Rich Communication Services In March 2020, the Company began the development of an RCS platform, also known as Messaging as a Platform (MaP). This RCS platform will be a proprietary business messaging platform that enables businesses and brands to communicate and service their customers on the 5G infrastructure, delivering a better and more efficient user experience at a lower cost. For example, with the new 5G RCS message service, consumers will have the ability to list available flights by sending a message regarding a holiday and will also be able to book and buy flights by sending messages. This will allow telecommunication providers like China Unicom and China Mobile to retain users on their systems without having to utilize third-party apps or log onto the Internet, which will increase their user retention. We expect this to open up a new marketing channel for the Company's current and prospective business partners. Currently, the deployment of this RCS platform is under review, with discussion ongoing among government bodies, major service providers, and telecommunication companies. These deliberations aim to assess the potential market impacts and establish the necessary consents before the launch, considering the significant changes the platform may introduce to user interactions with existing services. These discussions seek to ensure that all stakeholders' concerns are addressed comprehensively. Once these issues are resolved and the necessary approval is obtained, we anticipate a substantial enhancement in our service offerings and an expansion of our market reach. Big Data Insights In July 2020, the Company launched its proprietary technology platform Sapientus as its big data insights arm to deliver data-driven solutions and insights for businesses within the insurance, healthcare, and financial services industries. The Company applies its vast experience in the insurance and financial services industry and capabilities in technology and data analytics to develop revolutionary solutions targeted towards insurance and financial consumers. Integrating diverse publicly available information, insurance and financial based data with technology and finally registering them into the FingerMotion telecommunications and insurance ecosystem, the Company would be able to provide functional insights and facilitate the transformation of key components of the insurance value chain, including driving more effective and efficient underwriting, enabling fraud evaluation and management, empowering channel expansion and market penetration through novel product innovation, and more. The ultimate objective is to promote, enhance and deliver better value to our partners and customers. The Company's proprietary risk assessment engine offers standard and customized scoring and appraisal services based on multi-dimensional factors. The Company has the ability to provide potential customers and partners with insights-driven and technology-enabled solutions and applications including preferred risk selection, precision marketing, product customization, and claims management (e.g., fraud detection). The Company's mission is to deliver the next generation of data-driven solutions in the financial services, healthcare, and insurance industries that result in more accurate risk assessments, more efficient processes, and a more delightful user experience. On or around January 25, 2021, the Company's wholly owned subsidiary, Finger Motion Financial Company Limited's, big data analytic arm branded Sapientus, entered into a services agreement with Pacific Life Re, a global life reinsurer serving the insurance industry with a comprehensive suite of products and services. In December 2021, the Company through JiuGe Technology formed a collaborative research alliance with Munich Re in extending behavioral analytics to enhance understanding of morbidity and behavioral patterns in China market, with the goal of creating value for both insurers and the end insurance consumers through better technology, product offerings and customer experience. Our Video Game Division The video game industry covers multiple sectors and is currently experiencing a move away from physical games towards digital software. Advances in technology and streaming now allow users to download games rather than visiting retailers. Video game publishers are expanding their direct-to-consumer channels with mobile gaming, the current growth leader, and eSports and virtual reality gaining momentum as the Company's Board of Directors decided to re-focus the Company's resources into new business opportunities in China, particularly the mobile phone payment and data business. 36 Recent Developments On September 10, 2024, we appointed CT International LLP as our new independent registered public accounting firm, succeeding our previous auditors, Centurion ZD CPA & Co. On November 29, 2024, Michael Chan resigned as a director of the Company. Results of Operations Three Months Ended November 30, 2024 Compared to the Three Months Ended November 30, 2023

	November 30, 2024	November 30, 2023
Revenue	\$8,534,079	\$6,140,146
Cost of revenue	\$(8,090,509)	\$(5,502,151)
Total operating expenses	\$(2,057,677)	\$(2,599,005)
Total other income (expenses)	\$(48,548)	\$15,207
Net loss attributable to the Company's shareholders	\$(1,660,801)	\$(1,944,343)
Foreign currency translation adjustment	\$(274,666)	\$252,155
Comprehensive loss attributable to the Company	\$(1,935,286)	\$(1,692,409)
Basic Loss Per Share attributable to the Company	\$(0.03)	\$(0.04)
Diluted Loss Per Share attributable to the Company	\$(0.03)	\$(0.04)

Revenue The following table sets forth the Company's revenue from its three lines of business for the periods

indicated: For the three months ended November 30, 2024 November 30, 2023 Change (%) Telecommunication Products & Services \$8,489,622 \$6,126,662 \$39% SMS & MMS Business \$44,457 \$7,900 \$463% Command & Communication \$6,140,146 \$6,140,146 \$39% We recorded \$8,534,079 in revenue for the three months ended November 30, 2024, an increase of \$2,393,933 or 39%, compared to the three months ended November 30, 2023. This increase resulted from an increase in revenue of \$2,362,960 and \$36,557 from our Telecommunication Products & Services and SMS & MMS businesses, respectively; offset by decreases in revenue of \$5,584 from our Big Data business. We principally earn revenue by providing mobile payment and recharge services to customers of telecommunications companies in China. Specifically, we earn a negotiated rebate amount from the telecommunications companies for all monies paid by consumers to those companies that we process. For the three months ended November 30, 2024, revenue contribution came mainly from the Telecommunication Products & Services segment. In shifting focus to our Big Data business since FY2021, we forged an alliance and collaborative partnerships with two key reinsurance companies, Pacific Life Re and Munich Re, which enabled us to develop a holistic multi-faceted risk rating concept, leveraging the Company's proprietary approach to analytics by drawing data from novel sources and filtering them through advance algorithms with the ultimate goal of applying new insights generated from our predictive model to the traditional insurance industry and extending behavioral analytics to enhance understanding of morbidity and behavioral patterns in the Chinese market. Our goal is to create value for both insurers and end consumers by driving technological advancements, improving product offerings, and enhancing customer experiences. After successfully executing joint initiatives with Munich Re, we are now actively working on promoting our data capabilities to customers.

Cost of Revenue The following table sets forth the Company's cost of revenue for the periods indicated: For the three months ended November 30, 2024 November 30, 2023 Telecommunication Products & Services \$8,049,278 \$5,494,641 SMS & MMS Business \$41,231 \$7,510 Command & Communication \$6,140,146 \$6,140,146 Big Data \$8,090,509 \$5,502,151 We recorded \$8,090,509 in costs of revenue for the three months ended November 30, 2024, an increase of \$2,588,358 or 47%, compared to the three months ended November 30, 2023. As previously mentioned, we principally earn revenue by providing mobile payment and recharge services to customers of telecommunications companies, subscription plans and mobile phone sales in China. To earn this revenue, we incur cost of the product, certain customer acquisition costs, including discounts to our customers and promotional expenses, which is reflected in our cost of revenue. Gross profit Our gross profit for the three months ended November 30, 2024 was \$443,570, a decrease of \$194,425 or 30%, compared to the three months ended November 30, 2023. The decrease in gross profit was primarily due to the higher margins realized from the Cloud business segment under the Telecommunication Product & Services during the prior period. In contrast, the current period's product mix resulted in a lower gross profit generated from recharge services revenue.

Amortization & Depreciation We recorded depreciation of \$11,561 for fixed assets for the three months ended November 30, 2024, a decrease of \$5,964 or 34%, compared to the three months ended November 30, 2023. General & Administrative Expenses The following table sets forth the Company's general and administrative expenses for the periods indicated: For the three months ended November 30, 2024 November 30, 2023 Accounting \$185,352 \$49,342 Consulting \$224,664 \$800,001 Entertainment \$86,751 \$74,724 IT \$12,048 \$11,535 Rent \$33,140 \$34,949 Salaries & Wages \$616,996 \$501,396 Technical Fee \$24,195 \$34,853 Travelling \$100,538 \$85,373 Others \$295,935 \$664,012 Total G&A Expenses \$1,579,619 \$2,256,185 We recorded \$1,579,619 in general and administrative expenses for the three months ended November 30, 2024, a decrease of \$676,566 or 30%, compared to the three months ended November 30, 2023. The expenses encompass a range of costs integral to the Company's ongoing operational and administrative requirements; which include, but are not limited to, regulatory filings, professional services fees, ongoing funding activities, and other costs associated with adhering to both domestic and international operational standards and requirements.

Marketing Cost The following table sets forth the Company's marketing cost for the periods indicated: For the three months ended November 30, 2024 November 30, 2023 Marketing Cost \$140,478 \$40,963 We recorded \$140,478 in marketing cost for the three months ended November 30, 2024, being an increase of \$99,515 or 243%, compared to the three months ended November 30, 2023. The majority of these marketing costs were incurred in promoting our newly launched Da Ge App platform.

Research & Development The following table sets forth the Company's research & development for the periods indicated: For the three months ended November 30, 2024 November 30, 2023 Research & Development \$146,735 \$176,119 We incurred fees of \$146,735 in research & development for the three months ended November 30, 2024 as compared to \$176,119 for the three months ended November 30, 2023. The decrease of \$29,384 or 17% was due to the reduced data access and usage fee charged by telecommunications companies. Our Insurtech division focuses on consumer behavioral insights extraction for the purpose of risk assessment. Insights are mined from a multitude of data sources, harmonized with the objectives of our various business partners. The initial phase of business application is to focus on the insurance industry, particularly in the area of underwriting risk rating, complementary claims adjudication and assessment, and risk segmentation & market penetration. This division comprises of experienced actuaries, data scientists, and computer programmers. The expenses for research & development include associated wages and salaries, data access fees and IT infrastructure. Over the course of 2023, Sapietus has made great strides on several fronts: market implementation, analytical advancement, and network engagement. These developments proceed in parallel with continued efforts to enrich our portfolio line-up towards fulfilling our commercialization potential and value creation objectives: Deployment of an analytic engine within the leading reinsurer's risk assessment and selection system. Our rating models have been onboarded onto our partner's innovative digital solutions platform as an embedded component of their underwriting engine. Through this pilot adoption, we brought forward both integrative as well as complementary value through injecting new data-driven insights and risk-scoring capabilities into our partner's system. We believe this arrangement strategically positions Sapietus for further market recognition and partnership opportunities. Currently, our rating models are being used by more than 20 major insurance companies, with increasing reach in terms of user base and business coverage as our reinsurer partner continues to actively engage more insurance clients and apply our model results across wider spectrums of product lines including medical and Critical Illness (CI) portfolios. Model enhancement through calibration against empirical data - We have deepened our analytic capabilities in generating risk insights and behavioral understanding through sharpening our proprietary modelling tools with empirical insurance claims data, in conjunction with our partner's medical as well as non-medical underwriting guidelines. The elevated intelligence of our system could empower our partners with a greater latitude of risk and value segmentation abilities critical for successful portfolio management. Strengthening of existing partnerships and broadening into new engagements - We continue to leverage our vast analytical assets and reinvent our capabilities to better serve existing partners as well as recruit new collaboration parties. As part of our new business and partner acquisition strategy, we have been actively developing and promoting new value propositions, such as offering proprietary analytic tools and insights that facilitate more effective sales profiling and creative product innovations, capturing a wider commercial audience. Official patent recognition Over the past four years, Sapietus has been granted eight patents by the National Copyright Administration of China (NCAC) for the abovementioned model algorithms and technological infrastructure as well as insurance-oriented applications, for example, Risk Rating API Design, and Insurance Risk Assessment platform and Insurance Fraud Detection System. NCAC is the governing body for patent and copyright verification and approval in China. The Company's successful applications for these patents validate Sapietus' continuing innovation in data science and its application in the field of insurance, finance, and beyond, demonstrating the Company's active participation and contributions to the industry. It is important to emphasize that our allocation to research and development is foundational to our technology-oriented operations. Our steadfast dedication to innovation remains undiminished, and we expect to persistently advance in our developmental endeavors to reinforce our technological edge.

Share Compensation Expenses The following table sets forth the Company's share compensation expenses for the periods indicated: For the three months ended November 30, 2024 November 30, 2023 Share compensation expenses \$179,284 \$108,213 We incurred fees of \$179,284 in share issuance for consultants in consideration of the services which have been provided to the Company for the three months ended November 30, 2024, as compared to \$108,213 for the three months ended November 30, 2023. The increase of \$71,071 or 66% was due to the engagement of consultants to the Company that were compensated with shares of our common stock. Operating Expenses We recorded \$2,057,677 in operating expenses for the three months ended November 30, 2024, as compared to \$2,599,005 in operating expenses for the three months ended November 30, 2023. The decrease of \$541,328 or 21%, for the three months ended November 30, 2024, is as set forth above. Net loss attributable to the Company's shareholders The net loss attributable to the Company's shareholders was \$1,660,801 for the three months ended November 30, 2024, and \$1,944,343 for the three months ended November 30, 2023. The decrease in net loss attributable to the Company's shareholders of \$283,542 or 15%, is as discussed above.

Nine Months Ended November 30, 2024 Compared to the Nine Months Ended November 30, 2023 The following table sets forth our results of operations for the periods indicated: For the nine months ended November 30, 2024 November 30, 2023 Revenue \$25,366,825 \$27,588,403 Cost of revenue \$23,940,338 \$(24,446,325) Total operating expenses \$(6,395,869) \$(6,482,894) Total other income (expenses) \$(27,676) \$(3,901) Net loss attributable to the Company's shareholders \$(5,004,934) \$(3,343,895) Foreign currency translation adjustment \$(99,449) \$(271,579) Comprehensive loss attributable to the Company \$(5,103,319) \$(3,615,451) Basic Loss Per Share attributable to the Company \$(0.09) \$(0.06) Diluted Loss Per Share attributable to the Company \$(0.09) \$(0.06) Revenue The following table sets forth the Company's revenue from its three lines of business for the periods indicated: For the nine months ended November 30, 2024 November 30, 2023 Change (%) Telecommunication Products & Services \$17,125,936 \$27,332,154 -37% SMS & MMS Business \$8,212,021 \$24,213 -33% Command & Communication \$28,868 \$100% Big Data \$232,036 \$232,036 -100% Total Revenue \$25,366,825 \$27,588,403 -8% We recorded \$25,366,825 in revenue for the nine months ended November 30, 2024, a decrease of \$2,221,578 or 8%, compared to the nine months ended November 30, 2023. This decrease resulted from increases in revenue of \$8,187,808 and \$28,868 from our SMS

& MMS and Command & Communication businesses, respectively, offset by decreases in revenue of \$10,206,218 and \$232,036 from our Telecommunication Products & Services and Big Data businesses, respectively. We principally earn revenue by providing mobile payment and recharge services to customers of telecommunications companies in China. Specifically, we earn a negotiated rebate amount from the telecommunications companies for all monies paid by consumers to those companies that we process. For the nine months ended November 30, 2024, our revenue remained primarily driven by our Telecommunication Products & Services segment, despite a decrease compared to the same period in 2023. The SMS & MMS business experienced a notable increase during this period, reflecting our ongoing efforts to optimize our business portfolio and allocate resources strategically. However, the overall revenue from recharge services for the nine months ended November, 2024 was lower than prior corresponding period, it continues to be the primary contributor to our overall performance. In shifting focus to our Big Data business, since FY2021, we forged an alliance and collaborative partnerships with two key reinsurance companies, Pacific Life Re and Munich Re, which enabled us to develop a holistic multi-faceted risk rating concept, leveraging the Company's proprietary approach to analytics by drawing data from novel sources and filtering them through advance algorithms with the ultimate goal to apply new insights generated from our predictive model to the traditional insurance industry and extending behavioral analytics to enhance understanding of morbidity and behavioral patterns in the Chinese market. Our goal is to create value for both insurers and end consumers by driving technological advancements, improving product offerings, and enhancing customer experiences. After successfully executing joint initiatives with Munich Re, we are now actively working on promoting our data capabilities to customers.

**Cost of Revenue** The following table sets forth the Company's cost of revenue for the periods indicated:

For the nine months ended	November 30, 2024	November 30, 2023
Telecommunication Products & Services	\$16,221,173	\$24,424,082
SMS & MMS Business	\$7,691,030	\$22,243,4
Command & Communication	\$28,135	\$
Big Data	\$	\$
<b>Total Cost of Revenue</b>	<b>\$23,940,338</b>	<b>\$24,446,325</b>

We recorded \$23,940,338 in costs of revenue for the nine months ended November 30, 2024, a decrease of \$505,987 or 2%, compared to the nine months ended November 30, 2023. As previously mentioned, we principally earn revenue by providing mobile payment and recharge services to customers of telecommunications companies, subscription plans and mobile phone sales in China. To earn this revenue, we incur cost of the product, certain customer acquisition costs, including discounts to our customers and promotional expenses, which is reflected in our cost of revenue.

**Gross Profit** Our gross profit for the nine months ended November 30, 2024 was \$1,426,487, a decrease of \$1,715,591 or 55%, compared to the nine months ended November 30, 2023. The significant decline in gross profit was primarily due to the higher margin product mix in the Telecommunication Product & Services segment during the prior period, particularly from our cloud business. In contrast, there were no contributions from the cloud business during the current nine months, which typically generates higher margin.

**Amortization & Depreciation** We recorded depreciation of \$35,315 for fixed assets for the nine months ended November 30, 2024, a decrease of \$18,223 or 34%, compared to the nine months ended November 30, 2023.

**General & Administrative Expenses** The following table sets forth the Company's general and administrative expenses for the periods indicated:

For the nine months ended	November 30, 2024	November 30, 2023
Accounting	\$244,609	\$119,641
Consulting	\$1,010,730	\$1,644,887
Entertainment	\$214,351	\$224,636
IT	\$45,799	\$70,705
Rent	\$100,080	\$108,541
Salaries & Wages	\$1,850,585	\$1,469,395
Technical Fee	\$119,436	\$107,447
Travelling	\$263,995	\$195,926
Others	\$1,147,867	\$1,311,353
<b>Total G&amp;A Expenses</b>	<b>\$4,997,452</b>	<b>\$5,252,531</b>

We recorded \$4,997,452 in general and administrative expenses for the nine months ended November 30, 2024, a decrease of \$255,079 or 5%, compared to the nine months ended November 30, 2023. The decrease encompasses a range of costs integral to the Company's ongoing operational and administrative requirements. The expenses include, but are not limited to, regulatory filings, professional services fees, ongoing funding activities, and other costs associated with adhering to both domestic and international operational standards and requirements.

**Marketing Cost** The following table sets forth the Company's marketing cost for the periods indicated:

For the nine months ended	November 30, 2024	November 30, 2023
Marketing Cost	\$274,584	\$92,559

We recorded \$274,584 in marketing cost for the nine months ended November 30, 2024, being an increase of \$182,025 or 197%, compared to the nine months ended November 30, 2023. The majority of these marketing costs were incurred in promoting our newly launched Da Ge App platform.

**Research & Development** The following table sets forth the Company's research & development for the periods indicated:

For the nine months ended	November 30, 2024	November 30, 2023
Research & Development	\$506,001	\$525,174

We incurred fees of \$506,001 in research & development for the nine months ended November 30, 2024, as compared to \$525,174 for the nine months ended November 30, 2023. The decrease of \$19,173 or 4% was due to the data access and usage fee charged by telecommunications companies. Our Insurtech division focuses on consumer behavioral insights extraction for the purpose of risk assessment. Insights are mined from a multitude of data sources, harmonized with the objectives of our various business partners. The initial phase of business application is to focus on the insurance industry, particularly in the area of underwriting risk rating, complementary claims adjudication and assessment, and risk segmentation & market penetration. This division comprises of experienced actuaries, data scientists, and computer programmers. The expenses for research & development include associated wages and salaries, data access fees and IT infrastructure.

Over the course of 2023, Sapietus has made great strides on several fronts: market implementation, analytical advancement, and network engagement. These developments proceed in parallel with continued efforts to enrich our portfolio line-up towards fulfilling our commercialization potential and value creation objectives:

- Deployment of an analytic engine within the leading reinsurer's risk assessment and selection system. Our rating models have been onboarded onto our partner's innovative digital solutions platform as an embedded component of their underwriting engine. Through this pilot adoption, we brought forward both integrative as well as complementary value through injecting new data-driven insights and risk-scoring capabilities into our partner's system. We believe this arrangement strategically positions Sapietus for further market recognition and partnership opportunities.
- Currently, our rating models are being used by more than 20 major insurance companies, with increasing reach in terms of user base and business coverage as our reinsurer partner continues to actively engage more insurance clients and apply our model results across wider spectrums of product lines including medical and Critical Illness (CI) portfolios.
- Model enhancement through calibration against empirical data - We have deepened our analytic capabilities in generating risk insights and behavioral understanding through sharpening our proprietary modelling tools with empirical insurance claims data, in conjunction with our partner's medical as well as non-medical underwriting guidelines. The elevated intelligence of our system could empower our partners with a greater latitude of risk and value segmentation abilities critical for successful portfolio management.
- Strengthening of existing partnerships and broadening into new engagements - We continue to leverage our vast analytical assets and reinvent our capabilities to better serve existing partners as well as recruit new collaboration parties. As part of our new business and partner acquisition strategy, we have been actively developing and promoting new value propositions, such as offering proprietary analytic tools and insights that facilitate more effective sales profiling and creative product innovations, capturing a wider commercial audience.
- Official patent recognition - Over the past four years, Sapietus has been granted eight patents by the National Copyright Administration of China (NCAC) for the abovementioned model algorithms and technological infrastructure as well as insurance-oriented applications, for example, Risk Rating API Design, and Insurance Risk Assessment platform and Insurance Fraud Detection System. NCAC is the governing body for patent and copyright verification and approval in China. The Company's successful applications for these patents validate Sapietus' continuing innovation in data science and its application in the field of insurance, finance, and beyond, demonstrating the Company's active participation and contributions to the industry. It is important to emphasize that our allocation to research and development is foundational to our technology-oriented operations. Our steadfast dedication to innovation remains undiminished, and we expect to persistently advance in our developmental endeavors to reinforce our technological edge.

**Share Compensation Expenses** The following table sets forth the Company's share compensation expenses for the periods indicated:

For the nine months ended	November 30, 2024	November 30, 2023
Share compensation expenses	\$582,517	\$559,092

We incurred fees of \$582,517 in share issuance for consultants in consideration of the services which have been provided to the Company for the nine months ended November 30, 2024, as compared to \$559,092 for the nine months ended November 30, 2023. The increase of \$23,425 or 4% was due to the engagement of consultants to the Company that were compensated with shares of our common stock. The rationale for rewarding these consultants and advisors with shares is to minimize the usage of cash by the Company to allow the Company to use the cash to invest in revenue-generating activities.

**Operating Expenses** We recorded \$6,395,869 in operating expenses for the nine months ended November 30, 2024, as compared to \$6,482,894 in operating expenses for the nine months ended November 30, 2023. The decrease of \$87,025 or 1%, the nine months ended November 30, 2024, is as set forth above.

**Net Loss attributable to the Company's shareholders** The net loss attributable to the Company's shareholders was \$5,004,934 for the nine months ended November 30, 2024, and \$3,343,895 for the nine months ended November 30, 2023. The increase in net loss attributable to the Company's shareholders of \$1,661,039 or 50% resulted primarily from the reduced revenue and gross profit as discussed above.

**Liquidity and Capital Resources** The following table sets out our cash and working capital as of November 30, 2024 and February 29, 2024:

As at	November 30, 2024	February 29, 2024
Cash and cash equivalents	\$164,600	\$1,517,232
Working capital	\$9,426,608	\$11,971,003

At November 30, 2024, we had cash and cash equivalents of \$164,600, as compared to cash and cash equivalents of \$1,517,232 at February 29, 2024. Our business model, particularly in mobile payment, requires periodic fund deposits with our telecommunication companies to obtain access to the mobile data and talk time we make available to consumers on our portal. Additionally, the expansion into areas such as cloud-based business, which features a longer collection cycle, as well as investments in other growth initiatives, has increased our accounts receivable and placed added pressure on our liquidity. To manage these operational demands effectively, we have had to carefully monitor and manage our cash flows. We anticipate our cash on hand and cash equivalents, along with our revenues from operations, will support our ongoing operations and repayment of outstanding indebtedness in the near term. However, to sustain our growth and support strategic initiatives, including the rollout of our Command & Communication business and increase deposits with telecommunication companies, we will require additional capital. To support all these, we intend to continue to seek additional capital through public or private sales of our equity or debt



financial statements. Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Therefore, even those systems determined to be effective can provide only reasonable assurance with respect to financial statement preparation and presentation, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions or that the degree of compliance with the policies or procedures may deteriorate. Our management, including our principal financial officer, assessed the effectiveness of the Company's internal control over financial reporting as of November 30, 2024 in accordance with the framework in "Internal Control – Integrated Framework" issued by the Committee of Sponsoring Organizations of the Treadway Commission (the "COSO Framework"). Based on this assessment, Management concluded that certain aspects of the Company's internal control over financial reporting as of November 30, 2024, were not effective. A material weakness, as defined in standards established pursuant to the Sarbanes-Oxley Act, is a deficiency or combination of deficiencies in internal controls over financial reporting such that there is a reasonable possibility that a material misstatement for our annual or interim consolidated financial statements will not be prevented or detected on a timely basis. The ineffectiveness of our internal control over financial reporting was due to the following material weakness, which also existed as of February 29, 2024: We have limited segregation of duties and oversight of work performed as well as lack of compensating controls in the Company's finance and accounting functions due to limited personnel. As a result, segregation of all conflicting duties may not always be possible and may not be economically feasible. Furthermore, we cannot provide reasonable assurance that receipts and expenditures are being made only in accordance with management and director authorization. However, to the extent possible, the initiation of transactions, the custody of assets and the recording of transactions should be performed by separate individuals. Management's Plan to Remediate the Material Weaknesses: Management has taken significant steps towards remediation of these material weaknesses in 2023, including implementing measures designed to address the control deficiencies. While progress has been made in designing and implementing these controls, testing and validating their effectiveness has yet to commence. The remediation actions include: Management has documented a complete set of controls incorporating segregation of duties, separate individuals performing and reviewing controls, and proper authorization and segregation of duties around payments and expenditures in 2023. While significant progress has been made in implementing most of these controls, the process is not yet complete. Management continues to work on finalizing the implementation and expects to complete it throughout 2025. Management has implemented corporate governance policies and charters that will further align the Company's governance procedures with the requirements noted in the Sarbanes-Oxley Act, including a Codes of Business Conduct and Ethics, which reflects the overall corporate principles, policies and values that provides overall guidance for our control procedures. A Notwithstanding the assessment that our ICFR was not effective as of November 30, 2024 and that there is a material weaknesses as identified herein, we believe that our consolidated financial statements contained in this Quarterly Report fairly present our financial position, results of operations and cash flows for the period covered thereby in all material respects. We are committed to continuing to improve our internal control processes and we are undertaking measures to remediate the material weakness we have identified and generally strengthen our internal control over financial reporting. We will also continue to further review, optimize, and enhance our financial reporting controls and procedures. This material weakness will not be considered remediated until the applicable remediated controls operate for a sufficient period of time and management has concluded, through testing, that these controls are operating effectively. Changes in internal control over financial reporting Except for the remediation procedures being implemented by the Company as described above, there have been no other changes in our internal control over financial reporting (as defined in Rules 13a-15(f) and 15d-15(f) under the Exchange Act) that occurred during our fiscal quarter ended November 30, 2024, that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting. 49 PART II OTHER INFORMATION ITEM 1 LEGAL PROCEEDINGS The Company is not a party to any pending legal proceeding. We are not aware of any pending legal proceeding to which any of our officers, directors, affiliates or any beneficial holders of 5% or more of our voting securities are adverse to us or have a material interest adverse to us. ITEM 1A RISK FACTORS In addition to the information contained in our Annual Report on Form 10-K for the fiscal year ended February 29, 2024, and this Quarterly Report on Form 10-Q, we have identified the following material risks and uncertainties which reflect our outlook and conditions known to us as of the date of this Quarterly Report. These material risks and uncertainties should be carefully reviewed by our stockholders and any potential investors in evaluating the Company, our business and the market value of our common stock. Furthermore, any one of these material risks and uncertainties has the potential to cause actual results, performance, achievements or events to be materially different from any future results, performance, achievements or events implied, suggested or expressed by any forward-looking statements made by us or by persons acting on our behalf. Refer to "Cautionary Note Regarding Forward-looking Statements" as disclosed in our Annual Report on Form 10-K for the fiscal year ended February 29, 2024. There is no assurance that we will be successful in preventing the material adverse effects that any one or more of the following material risks and uncertainties may cause on our business, prospects, financial condition and operating results, which may result in a significant decrease in the market price of our common stock. Furthermore, there is no assurance that these material risks and uncertainties represent a complete list of the material risks and uncertainties facing us. There may be additional risks and uncertainties of a material nature that, as of the date of this Quarterly Report, we are unaware of or that we consider immaterial that may become material in the future, any one or more of which may result in a material adverse effect on us. You could lose all or a significant portion of your investment due to any one of these material risks and uncertainties. Risks Related to the Business We have a limited operating history and, as a result, our past results may not be indicative of future operating performance. We have a limited operating history, which makes it difficult to forecast our future results. You should not rely on our past results of operations as indicators of future performance. You should consider and evaluate our prospects in light of the risks and uncertainty frequently encountered by companies like ours. If we fail to address the risks and difficulties that we face, including those described elsewhere in this "Risk Factors" section, our business, financial condition and results of operations could be adversely affected. Further, because we have limited historical financial data and operate in an evolving market, any predictions about our future revenue and expenses may not be as accurate as they would be if we had a longer operating history or operated in a more predictable market. We have encountered in the past, and will encounter in the future, risks and uncertainties frequently experienced by growing companies with limited operating histories in rapidly changing industries. If our assumptions regarding these risks and uncertainties are incorrect or change, or if we do not address these risks successfully, our results of operations could differ materially from our expectations and our business, financial condition and results of operations could be adversely affected. We have a history of net losses and we may not be able to achieve or maintain profitability in the future. For all annual periods of our operating history we have experienced net losses. We generated a net loss of approximately \$5.0 million during the nine-month period ended November 30, 2024 and net losses of approximately \$3.8 million, \$7.5 million and \$4.9 million for the years ended February 29, 2024, 2023 and 2022, respectively. At November 30, 2024 and February 29, 2024, we had an accumulated deficit of approximately \$33.5 million and \$28.4 million, respectively. We have not achieved profitability, and we may not realize sufficient revenue to achieve profitability in future periods. Our expenses will likely increase in the future as we develop and launch new offerings and platform features, expand in existing and new markets, increase our sales and marketing efforts and continue to invest in our platform. These efforts may be more costly than we expect and may not result in increased revenue or growth in our business. If we are unable to generate adequate revenue growth and manage our expenses, we may continue to incur significant losses in the future and may not be able to achieve or maintain profitability. 50 If we fail to effectively manage our growth, our business, financial condition and results of operations could be adversely affected. We are currently experiencing growth in our business. This expansion increases the complexity of our business and has placed, and will continue to place, strain on our management, personnel, operations, systems, technical performance, financial resources and internal financial control and reporting functions. Our ability to manage our growth effectively and to integrate new employees, technologies and acquisitions into our existing business will require us to continue to expand our operational and financial infrastructure and to continue to retain, attract, train, motivate and manage employees. Continued growth could strain our ability to develop and improve our operational, financial and management controls, enhance our reporting systems and procedures, recruit, train and retain highly skilled personnel and maintain user satisfaction. Additionally, if we do not effectively manage the growth of our business and operations, the quality of our offerings could suffer, which could negatively affect our reputation and brand, business, financial condition and results of operations. We depend on our key personnel and other highly skilled personnel, and if we fail to attract, retain, motivate or integrate our personnel, our business, financial condition and results of operations could be adversely affected. Our success depends in part on the continued service of our founders, senior management team, key technical employees and other highly skilled personnel and on our ability to identify, hire, develop, motivate, retain and integrate highly qualified personnel for all areas of our organization. We may not be successful in attracting and retaining qualified personnel to fulfil our current or future needs. Our competitors may be successful in recruiting and hiring members of our management team or other key employees, and it may be difficult for us to find suitable replacements on a timely basis, on competitive terms or at all. If we are unable to attract and retain the necessary personnel, particularly in critical areas of our business, we may not achieve our strategic goals. Our concentration of earnings from two telecommunications companies may have a material adverse effect on our financial condition and results of operations. We currently derive a substantial amount of our total revenue through contracts secured with China Unicom and China Mobile. If we were to lose the business of one or both of these mobile telecommunications companies, if either were to fail to fulfil its obligations to us, if either were to experience difficulty in paying rebates to us on a timely basis, if either negotiated lower pricing terms, or if either increased the number of licensed payment portals it permits to process its payments, it could have a material adverse effect on our competitive position, business, financial condition, results of operations and cash flows. Additionally, we cannot guarantee that the volume of revenue we earn from China Unicom and China Mobile will remain consistent going forward. Any substantial change in our relationships with either China Unicom or China Mobile, or both, whether due to actions by our competitors, regulatory authorities, industry factors or otherwise, could have a material adverse effect on our business, financial condition and results of operations. Any actual or perceived security or privacy breach could interrupt our operations, harm our brand and adversely affect our reputation,

brand, business, financial condition and results of operations. Our business involves the processing and transmission of our users' personal and other sensitive data. Because techniques used to obtain unauthorized access to or to sabotage information systems change frequently and may not be known until launched against us, we may be unable to anticipate or prevent these attacks. Unauthorized parties may in the future gain access to our systems or facilities through various means, including gaining unauthorized access into our systems or facilities or those of our service providers, partners or users on our platform, or attempting to fraudulently induce our employees, service providers, partners, users or others into disclosing names, passwords, payment information or other sensitive information, which may in turn be used to access our information technology systems, or attempting to fraudulently induce our employees, partners or others into manipulating payment information, resulting in the fraudulent transfer of funds to criminal actors. In addition, users on our platform could have vulnerabilities on their own mobile devices that are entirely unrelated to our systems and platform but could mistakenly attribute their own vulnerabilities to us. Further, breaches experienced by other companies may also be leveraged against us. For example, credential stuffing attacks are becoming increasingly common and sophisticated actors can mask their attacks, making them increasingly difficult to identify and prevent. Certain efforts may be state-sponsored or supported by significant financial and technological resources, making them even more difficult to detect. Although we have developed systems and processes that are designed to protect our data, prevent data loss and prevent other security breaches, these security measures cannot guarantee security. Our information technology and infrastructure may be vulnerable to cyberattacks or security breaches; also, employee error, malfeasance or other errors in the storage, use or transmission of personal information could result in an actual or perceived privacy or security breach or other security incident. Any actual or perceived breach of privacy or security could interrupt our operations, result in our platform being unavailable, result in loss or improper disclosure of data, result in fraudulent transfer of funds, harm our reputation and brand, damage our relationships with third-party partners, result in significant legal, regulatory and financial exposure and lead to loss of confidence in, or decreased use of, our platform, any of which could adversely affect our business, financial condition and results of operations. Any breach of privacy or security impacting any entities with which we share or disclose data (including, for example, our third-party providers) could have similar effects. Additionally, defending against claims or litigation based on any security breach or incident, regardless of their merit, could be costly and divert management's attention. We cannot be certain that our insurance coverage will be adequate for data handling or data security liabilities actually incurred, that insurance will continue to be available to us on commercially reasonable terms, or at all, or that any insurer will not deny coverage as to any future claim. The successful assertion of one or more large claims against us that exceed available insurance coverage, or the occurrence of changes in our insurance policies, including premium increases or the imposition of large deductible or co-insurance requirements, could have an adverse effect on our reputation, brand, business, financial condition and results of operations. Systems failures and resulting interruptions in the availability of our platform or offerings could adversely affect our business, financial condition and results of operations. Our systems, or those of third parties upon which we rely, may experience service interruptions or degradation because of hardware and software defects or malfunctions, distributed denial-of-service and other cyberattacks, human error, earthquakes, hurricanes, floods, fires, natural disasters, power losses, disruptions in telecommunications services, fraud, military or political conflicts, terrorist attacks, computer viruses, ransomware, malware or other events. Our systems also may be subject to break-ins, sabotage, theft and intentional acts of vandalism, including by our own employees. Some of our systems are not fully redundant and our disaster recovery planning may not be sufficient for all eventualities. Our business interruption insurance may not be sufficient to cover all of our losses that may result from interruptions in our service as a result of systems failures and similar events. We have not experienced any system failures or other events or conditions that have interrupted the availability or reduced or effected the speed or functionality of our offerings. These events, were they to occur in the future, could adversely affect our business, reputation, results of operations and financial condition. The successful operation of our business depends upon the performance and reliability of Internet, mobile, and other infrastructures that are not under our control. Our business depends on the performance and reliability of Internet, mobile and other infrastructures that are not under our control. Disruptions in Internet infrastructure or the failure of telecommunications network operators to provide us with the bandwidth we need to provide our services and offerings could interfere with the speed and availability of our platform. If our platform is unavailable when platform users attempt to access it, or if our platform does not load as quickly as platform users expect, platform users may not return to our platform as often in the future, or at all, and may use our competitors' products or offerings more often. In addition, we have no control over the costs of the services provided by national telecommunications operators. If mobile Internet access fees or other charges to Internet users increase, consumer traffic may decrease, which may in turn cause our revenue to significantly decrease. Our business depends on the efficient and uninterrupted operation of mobile communications systems. The occurrence of an unanticipated problem, such as a power outage, telecommunications delay or failure, security breach or computer virus could result in delays or interruptions to our services, offerings and platform, as well as business interruptions for us and platform users. Furthermore, foreign governments may leverage their ability to shut down directed services, and local governments may shut down our platform at the routing level. Any of these events could damage our reputation, significantly disrupt our operations, and subject us to liability, which could adversely affect our business, financial condition and operating results. We have invested significant resources to develop new products to mitigate the impact of potential interruptions to mobile communications systems, which can be used by consumers in territories where mobile communications systems are less efficient. However, these products may ultimately be unsuccessful. We may be subject to claims, lawsuits, government investigations and other proceedings that may adversely affect our business, financial condition and results of operations. We may be subject to claims, lawsuits, arbitration proceedings, government investigations and other legal and regulatory proceedings as our business grows and as we deploy new offerings, including proceedings related to our products or our acquisitions, securities issuances or business practices. The results of any such claims, lawsuits, arbitration proceedings, government investigations or other legal or regulatory proceedings cannot be predicted with certainty. Any claims against us, whether meritorious or not, could be time-consuming, result in costly litigation, be harmful to our reputation, require significant management attention and divert significant resources. Determining reserves for litigation is a complex and fact-intensive process that requires significant subjective judgment and speculation. It is possible that such proceedings could result in substantial damages, settlement costs, fines and penalties that could adversely affect our business, financial condition and results of operations. These proceedings could also result in harm to our reputation and brand, sanctions, consent decrees, injunctions or other orders requiring a change in our business practices. Any of these consequences could adversely affect our business, financial condition and results of operations. Furthermore, under certain circumstances, we have contractual and other legal obligations to indemnify and to incur legal expenses on behalf of our business and commercial partners and current and former directors and officers. We will require additional funding to support our business growth. To grow our business, FingerMotion currently looks to take advantage of the immense growth in the total variety of mobile services provided in China. On February 1, 2022, the Xinhua News Agency reported that the combined business revenue in the telecom sector rose 8% year on year to about USD232.43 billion in 2021, with the growth rate up 4.1 percentage points from 2020, according to the PRC Ministry of Industry and Information Technology. For the Company to continue to grow, the deposit with the Telecoms needs to increase, as most of the revenue we process is dependent on the size of the deposit we have with each Telecom. We will need to raise additional capital to materially increase the amounts of these deposits with the Telecoms and to support the rollout of our Command & Communications business. If we raise additional funds through the issuance of equity, equity-linked or debt securities, those securities may have rights, preferences or privileges senior to those of our common stock, and our existing stockholders may experience dilution. Any debt financing secured by us in the future could involve restrictive covenants relating to our capital-raising activities and other financial and operational matters, which may make it more difficult for us to obtain additional capital and to pursue business opportunities. We cannot be certain that additional funding will be available to us on favorable terms, or at all. If we are unable to obtain adequate funding or funding on terms satisfactory to us, when we require it, our ability to continue to support our business growth and to respond to business challenges could be significantly limited, and our business, financial condition and results of operations could be adversely affected. Claims by others that we infringed their proprietary technology or other intellectual property rights could harm our business. Companies in the Internet and technology industries are frequently subject to litigation based on allegations of infringement or other violations of intellectual property rights. In addition, certain companies and rights holders seek to enforce and monetize patents or other intellectual property rights they own, have purchased or otherwise obtained. As we gain a public profile and the number of competitors in our market increases, the possibility of intellectual property rights claims against us grows. From time to time, third parties may assert claims of infringement of intellectual property rights against us. Many potential litigants, including some of our competitors and patent-holding companies, have the ability to dedicate substantial resources to assert their intellectual property rights. Any claim of infringement by a third party, even those without merit, could cause us to incur substantial costs defending against the claim, could distract our management from our business and could require us to cease use of such intellectual property. Furthermore, because of the substantial amount of discovery required in connection with intellectual property litigation, we risk compromising our confidential information during this type of litigation. We may be required to pay substantial damages, royalties or other fees in connection with a claimant securing a judgment against us, we may be subject to an injunction or other restrictions that prevent us from using or distributing our intellectual property, or we may agree to a settlement that prevents us from distributing our offerings or a portion thereof, which could adversely affect our business, financial condition and results of operations. With respect to any intellectual property rights claim, we may have to seek out a license to continue operations found to be in violation of such rights, which may not be available on favorable or commercially reasonable terms and may significantly increase our operating expenses. Some licenses may be non-exclusive, and therefore our competitors may have access to the same technology licensed to us. If a third party does not offer us a license to its intellectual property on reasonable terms, or at all, we may be required to develop alternative, non-infringing technology, which could require significant time (during which we would be unable to continue to offer our affected offerings), effort and expense and may ultimately not be successful. Any of these events could adversely affect our business, financial condition and results of operations. Risks Related to Our Securities Our stock has limited liquidity. Our common stock

began trading on the Nasdaq Capital Market on December 28, 2021, and before that it traded on the OTCQX operated by OTC Markets Group Inc. Trading volume in our shares may be sporadic and the price could experience volatility. If adverse market conditions exist, you may have difficulty selling your shares. The market price of our common stock may fluctuate significantly in response to numerous factors, some of which are beyond our control, including the following: actual or anticipated fluctuations in our operating results; changes in financial estimates by securities analysts or our failure to perform in line with such estimates; changes in market valuations of other companies, particularly those that market services such as ours; announcements by us or our competitors of significant innovations, acquisitions, strategic partnerships, joint ventures or capital commitments; introduction of product enhancements that reduce the need for our products; departure of key personnel; and changes in overall global market sentiments and economy trends. We do not intend to pay cash dividends for the foreseeable future. We have never declared nor paid cash dividends on our capital stock. We currently intend to retain any future earnings to finance the operation and expansion of our business, and we do not expect to declare or pay any cash dividends in the foreseeable future. As a result, stockholders must rely on sales of their common stock after price appreciation as the only way to realize any future gains on their investment.

54 If securities or industry analysts do not publish research or publish inaccurate or unfavorable research about our business, the market price and trading volume of our common stock could decline. The trading market for our common stock may depend in part on the research and reports that securities or industry analysts publish about us, our business, our market or our competition. The analysts' estimates are based upon their own opinions and are often different from our estimates or expectations. If one or more of the analysts who cover us downgrade our common stock, provide a more favorable recommendation about our competitors or publish inaccurate or unfavorable research about our business, the price of our securities would likely decline. If few securities analysts commence coverage of us, or if one or more of these analysts cease coverage of us or fail to publish reports on us regularly, demand for our securities could decrease, which might cause the price and trading volume of our common stock to decline. The continued sale of our equity securities will dilute the ownership percentage of our existing shareholders and may decrease the market price for our Common Shares. Our Certificate of Incorporation, as amended, authorize the issuance of up to 200,000,000 Common Shares and up to 1,000,000 shares of preferred stock ("Preferred Shares"). Our Board of Directors has the authority to issue additional shares of our capital stock to provide additional financing in the future and designate the rights of the preferred shares, which may include voting, dividend, distribution or other rights that are preferential to those held by the common stockholders. The issuance of any such common or preferred shares may result in a reduction of the book value or market price of our outstanding common shares. To grow our business substantially, we will likely have to issue additional equity securities to obtain working capital to deposit with the telecommunications companies for which we process mobile recharge payments. Our efforts to fund our intended business plans will therefore result in dilution to our existing stockholders. If we do issue any such additional common shares, such issuance also will cause a reduction in the proportionate ownership and voting power of all other stockholders. As a result of such dilution, if you acquire common shares your proportionate ownership interest and voting power could be decreased. Furthermore, any such issuances could result in a change of control or a reduction in the market price for our common shares.

55 If we fail to maintain an effective system of disclosure controls and internal control over financial reporting, our ability to produce timely and accurate financial statements or comply with applicable regulations could be impaired. As a public company, we are subject to the reporting requirements of the Exchange Act and the Sarbanes-Oxley Act of 2002 (the "SOA"). The SOA requires, among other things, that we maintain effective disclosure controls and procedures and internal control over financial reporting. We are continuing to develop and refine our disclosure controls and other procedures that are designed to ensure that information required to be disclosed by us in the reports that we will file with the SEC is recorded, processed, summarized, and reported within the time periods specified in SEC rules and forms and that information required to be disclosed in reports under the Exchange Act is accumulated and communicated to our principal executive and financial officers. We are also continuing to improve our internal control over financial reporting. We have expended, and anticipate that we will continue to expend, significant resources in order to maintain and improve the effectiveness of our disclosure controls and procedures and internal control over financial reporting. Our current controls and any new controls that we develop may become inadequate because of changes in the conditions in our business. Further, weaknesses in our disclosure controls or our internal control over financial reporting may be discovered in the future. Any failure to develop or maintain effective controls, or any difficulties encountered in their implementation or improvement, could harm our results of operations or cause us to fail to meet our reporting obligations and may result in a restatement of our financial statements for prior periods. Any failure to implement and maintain effective internal control over financial reporting could also adversely affect the results of periodic management evaluations and annual independent registered public accounting firm attestation reports regarding the effectiveness of our internal control over financial reporting that we will eventually be required to include in our periodic reports that will be filed with the SEC. Ineffective disclosure controls and procedures and internal control over financial reporting could also cause investors to lose confidence in our reported financial and other information, which would likely adversely affect the market price of our common stock.

56 Financial Industry Regulatory Authority ("FINRA") sales practice requirements may also limit a stockholder's ability to buy and sell our shares of common stock, which could depress the price of our shares of common stock. FINRA rules require broker-dealers to have reasonable grounds for believing that the investment is suitable for a customer before recommending that investment to the customer. Prior to recommending speculative low-priced securities to their non-institutional customers, broker-dealers must make reasonable efforts to obtain information about the customer's financial status, tax status, investment objectives, and other information. Under interpretations of these rules, FINRA believes that there is a high probability that speculative low-priced securities will not be suitable for at least some customers. Thus, if our shares of common stock become speculative low-priced securities, the FINRA requirements make it more difficult for broker-dealers to recommend that their customers buy our shares of common stock, which may limit your ability to buy and sell our shares of common stock, have an adverse effect on the market for our shares of common stock, and thereby depress our price per share of common stock. Our shares of common stock have been thinly traded, and you may be unable to sell at or near ask prices or at all if you need to sell your shares of common stock to raise money or otherwise desire to liquidate your shares. Until December 28, 2021, our shares of common stock were quoted on the OTCQB/QX where they were "thinly-traded", meaning that the number of persons interested in purchasing our shares of common stock at or near bid prices at any given time was relatively small or non-existent. Since we listed on Nasdaq on December 28, 2021, the volume of our shares of common stock traded has increased, but that volume could decrease until we are thinly-traded again. That could occur due to a number of factors, including that we are relatively unknown to stock analysts, stock brokers, institutional investors and others in the investment community that generate or influence sales volume, and that even if we came to the attention of such persons, they tend to be risk-averse and might be reluctant to follow an unproven company such as ours or purchase or recommend the purchase of our shares of common stock until such time as we became more seasoned. As a consequence, there may be periods of several days or more when trading activity in our shares of common stock is minimal or non-existent, as compared to a seasoned issuer which has a large and steady volume of trading activity that will generally support continuous sales without an adverse effect on share price. Broad or active public trading market for our shares of common stock may not develop or be sustained.

Risks Related to the VIE Agreements The PRC government may determine that the VIE Agreements are not in compliance with applicable PRC laws, rules and regulations. JiuGe Management manages and operates the mobile data business through JiuGe Technology pursuant to the rights it holds under the VIE Agreements. Almost all economic benefits and risks arising from JiuGe Technology's operations are transferred to JiuGe Management under these agreements. There are risks involved with the operation of our business in reliance on the VIE Agreements, including the risk that the VIE Agreements may be determined by PRC regulators or courts to be unenforceable. Our PRC counsel has advised us that the VIE Agreements are binding and enforceable under PRC law, but has further advised that if the VIE Agreements were for any reason determined to be in breach of any existing or future PRC laws or regulations, the relevant regulatory authorities would have broad discretion in dealing with such breach, including: imposing economic penalties; discontinuing or restricting the operations of JiuGe Technology or JiuGe Management; imposing conditions or requirements in respect of the VIE Agreements with which JiuGe Technology or JiuGe Management may not be able to comply; requiring our company to restructure the relevant ownership structure or operations; taking other regulatory or enforcement actions that could adversely affect our company's business; and revoking the business licenses and/or the licenses or certificates of JiuGe Management, and/or voiding the VIE Agreements. Any of these actions could adversely affect our ability to manage, operate and gain the financial benefits of JiuGe Technology, which would have a material adverse impact on our business, financial condition and results of operations. Furthermore, if the PRC government determines that the contractual arrangements constituting part of our VIE structure do not comply with PRC regulations, or if regulations change or are interpreted differently in the future, we may be unable to assert our contractual rights over the assets of our VIE, and our Common Shares may decline in value or become worthless. Our ability to manage and operate JiuGe Technology under the VIE Agreements may not be as effective as direct ownership. We conduct our mobile data business in the PRC and generate virtually all of our revenues through the VIE Agreements. Our plans for future growth are based substantially on growing the operations of JiuGe Technology. However, the VIE Agreements may not be as effective in providing us with control over JiuGe Technology as direct ownership. Under the current VIE arrangements, as a legal matter, if JiuGe Technology fails to perform its obligations under these contractual arrangements, we may have to (i) incur substantial costs and resources to enforce such arrangements, and (ii) rely on legal remedies under PRC law, which we cannot be sure would be effective. Therefore, if we are unable to effectively control JiuGe Technology, it may have an adverse effect on our ability to achieve our business objectives and grow our revenues. The VIE Agreements have never been challenged or recognized in court for the time being, the PRC government may determine that the VIE Agreements are not in compliance with applicable PRC laws, rules and regulations. The VIE Agreements are governed by the PRC law and provide for the resolution of disputes through arbitral proceedings pursuant to PRC law. If JiuGe Technology or its shareholders fail to perform the obligations under the VIE Agreements, we would be required to resort to legal remedies available under PRC law, including seeking specific performance or injunctive relief, or claiming damages. We

cannot be sure that such remedies would provide us with effective means of causing JiuGe Technology to meet its obligations or recovering any losses or damages as a result of non-performance. Further, the legal environment in China is not as developed as in other jurisdictions. Uncertainties in the application of various laws, rules, regulations or policies in PRC legal system could limit our liability to enforce the VIE Agreements and protect our interests. The payment arrangement under the VIE Agreements may be challenged by the PRC tax authorities. We generate our revenues through the payments we receive pursuant to the VIE Agreements. We could face adverse tax consequences if the PRC tax authorities determine that the VIE Agreements were not entered into based on arm's length negotiations. For example, PRC tax authorities may adjust our income and expenses for PRC tax purposes which could result in our being subject to higher tax liability or cause other adverse financial consequences. Shareholders of JiuGe Technology have potential conflicts of interest with our Company which may adversely affect our business. Li Li is the legal representative and general manager, and also a shareholder of JiuGe Technology. There could be conflicts that arise from time to time between our interests and the interests of Ms. Li. There could also be conflicts that arise between us and JiuGe Technology that would require our shareholders and JiuGe Technology's shareholders to vote on corporate actions necessary to resolve the conflict. There can be no assurance in any such circumstances that Ms. Li will vote her shares in our best interest or otherwise act in the best interests of our company. If Ms. Li fails to act in our best interests, our operating performance and future growth could be adversely affected. We rely on the approval certificates and business license held by JiuGe Management and any deterioration of the relationship between JiuGe Management and JiuGe Technology could materially and adversely affect our business operations. We operate our mobile data business in China on the basis of the approval certificates, business license and other requisite licenses held by JiuGe Management and JiuGe Technology. There is no assurance that JiuGe Management and JiuGe Technology will be able to renew their licenses or certificates when their terms expire with substantially similar terms as the ones they currently hold. Further, our relationship with JiuGe Technology is governed by the VIE Agreements that are intended to provide us with effective control over the business operations of JiuGe Technology. However, the VIE Agreements may not be effective in providing control over the application for and maintenance of the licenses required for our business operations. JiuGe Technology could violate the VIE Agreements, go bankrupt, suffer from difficulties in its business or otherwise become unable to perform its obligations under the VIE Agreements and, as a result, our operations, reputations and business could be severely harmed. If JiuGe Management exercises the purchase option it holds over JiuGe Technology's share capital pursuant to the VIE Agreements, the payment of the purchase price could materially and adversely affect our financial position. Under the VIE Agreements, JiuGe Technology's shareholders have granted JiuGe Management an option for the maximum period of time permitted by law to purchase all of the equity interest in JiuGe Technology at a price equal to one dollar or the lowest applicable price allowable by PRC laws and regulations. As JiuGe Technology is already our contractually controlled affiliate, JiuGe Management's exercising of the option would not bring immediate benefits to our company, and payment of the purchase prices could adversely affect our financial position. Risks Related to Doing Business in China Changes in China's political or economic situation could harm us and our operating results. Economic reforms adopted by the Chinese government have had a positive effect on the economic development of the country, but the government could change these economic reforms or any of the legal systems at any time. This could either benefit or damage our operations and profitability. Some of the things that could have this effect are: Level of government involvement in the economy; Control of foreign exchange; Methods of allocating resources; Balance of payments position; International trade restrictions; and International conflict. The Chinese economy differs from the economies of most countries belonging to the Organization for Economic Cooperation and Development (the "OECD"), in many ways. For example, state-owned enterprises still constitute a large portion of the Chinese economy and weak corporate governance and a lack of flexible currency exchange policy still prevail in China. As a result of these differences, we may not develop in the same way or at the same rate as might be expected if the Chinese economy was similar to those of the OECD member countries. Uncertainties with respect to the PRC legal system could limit the legal protections available to you and us. We conduct substantially all of our business through our operating subsidiary and affiliate in the PRC. Our principal operating subsidiary and affiliate, JiuGe Management and JiuGe Technology, are subject to laws and regulations applicable to foreign investments in China and, in particular, laws applicable to foreign-invested enterprises. The PRC legal system is based on written statutes, and prior court decisions may be cited for reference but have limited precedential value. Since 1979, a series of new PRC laws and regulations have significantly enhanced the protections afforded to various forms of foreign investments in China. However, since the PRC legal system continues to evolve rapidly, the interpretations of many laws, regulations and rules are not always uniform and enforcement of these laws, regulations and rules involves uncertainties, which may limit legal protections available to you and us. In addition, any litigation in China may be protracted and result in substantial costs and diversion of resources and management attention. In addition, most of our executive officers and all of our directors are not residents of the United States, and substantially all the assets of these persons are located outside the United States. As a result, it could be difficult for investors to effect service of process in the United States or to enforce a judgment obtained in the United States against our Chinese operations, subsidiary and affiliate. The current tensions in international trade and rising political tensions, particularly between the United States and China, may adversely impact our business, financial condition, and results of operations. Recently there have been heightened tensions in international economic relations, such as the one between the United States and China. Political tensions between the United States and China have escalated due to, among other things, trade disputes, the COVID-19 outbreak, sanctions imposed by the U.S. Department of Treasury on certain officials of the Hong Kong Special Administrative Region and the PRC central government and the executive orders issued by the U.S. government in November 2020 that prohibit certain transactions with certain China-based companies and their respective subsidiaries. Rising political tensions could reduce levels of trade, investments, technological exchanges, and other economic activities between the two major economies. Such tensions between the United States and China, and any escalation thereof, may have a negative impact on the general, economic, political, and social conditions in China and, in turn, adversely impacting our business, financial condition, and results of operations. Regulations were introduced which includes but not limited to Article 177 of the PRC Securities Law which states that overseas securities regulatory authorities shall not carry out an investigation and evidence collection activities directly in China without the consent of the securities regulatory authority of the State Council and the relevant State Council department(s). It further defines that no organization or individual shall provide the documents and materials relating to securities business activities to overseas parties arbitrarily. With this regulation in force, it may result in delays by the Company to fulfil any request to provide relevant documents or materials by the regulatory authorities or in the worst-case scenario that the Company would not be able to fulfil the request if the approval from the regulatory authority of the State Council and the relevant State Council department(s) were rejected. You may have difficulty enforcing judgments against us. We are a Delaware holding company, but Finger Motion (CN) Limited is a Hong Kong company, and our principal operating affiliate and subsidiary, JiuGe Technology and JiuGe Management, are located in the PRC. Most of our assets are located outside the United States and most of our current operations are conducted in the PRC. In addition, all of our directors and officers are nationals and residents of countries other than the United States. A substantial portion of the assets of these persons is located outside the United States. As a result, it may be difficult for you to effect service of process within the United States upon these persons. It may also be difficult for you to enforce in U.S. courts judgments predicated on the civil liability provisions of the U.S. federal securities laws against us and our officers and directors, all of whom are not residents in the United States and the substantial majority of whose assets are located outside the United States. In addition, there is uncertainty as to whether the courts of the PRC would recognize or enforce judgments of U.S. courts. The recognition and enforcement of foreign judgments are provided for under the PRC Civil Procedures Law. Courts in China may recognize and enforce foreign judgments in accordance with the requirements of the PRC Civil Procedures Law based on treaties between China and the country where the judgment is made or on reciprocity between jurisdictions. China does not have any treaties or other arrangements that provide for the reciprocal recognition and enforcement of foreign judgments with the United States. In addition, according to the PRC Civil Procedures Law, courts in the PRC will not enforce a foreign judgment against us or our directors and officers if they decide that the judgment violates basic principles of PRC law or national sovereignty, security or the public interest. Therefore, it is uncertain whether a PRC court would enforce a judgment rendered by a court in the United States. The PRC government exerts substantial influence over the manner in which we must conduct our business activities. The PRC government has exercised and continues to exercise substantial control over virtually every sector of the Chinese economy through regulation and state ownership. Our ability to operate in China may be harmed by changes in its laws and regulations, including those relating to taxation, import and export tariffs, environmental regulations, land use rights, property and other matters. We believe that our operations in China are in material compliance with all applicable legal and regulatory requirements. However, the central or local governments of the jurisdictions in which we operate may impose new, stricter regulations or interpretations of existing regulations that would require additional expenditures and efforts on our part to ensure our compliance with such regulations or interpretations. Accordingly, government actions in the future, including any decision not to continue to support recent economic reforms and to return to a more centrally planned economy or regional or local variations in the implementation of economic policies, could have a significant effect on economic conditions in China or particular regions thereof and could require us to divest ourselves of any interest we then hold in Chinese properties or joint ventures. The PRC government may exert more oversight and control over offerings that are conducted overseas and/or foreign investment in China-based issuers. Recent statements by the PRC government indicate an intent to take actions to exert more oversight and control over offerings that are conducted overseas and/or foreign investment in China-based issuers. On February 17, 2023, the CSRC promulgated Trial Administrative Measures of Overseas Securities Offering and Listing by Domestic Companies (the "Overseas Listing Trial Measures") and five relevant guidelines, which became effective on March 31, 2023. The Overseas Listing Trial Measures regulate both direct and indirect overseas offering and listing of PRC domestic companies' securities by adopting a filing-based regulatory regime. According to the Overseas Listing Trial Measures, if the issuer meets both the following conditions, the overseas securities offering and listing conducted by such issuer will be determined as indirect overseas offering, which shall be subject to the filing procedure set forth under the Overseas Listing Trial

Measures: (i) 50% or more of the issuer's operating revenue, total profit, total assets or net assets as documented in its audited consolidated financial statements for the most recent accounting year is accounted for by domestic companies; and (ii) the main parts of the issuer's business activities are conducted in mainland China, or its main places of business are located in mainland China, or the senior managers in charge of its business operations and management are mostly Chinese citizens or domiciled in mainland China. Where an abovementioned issuer submits an application for an initial public offering to competent overseas regulators, such issuer shall file with the CSRC within three business days after such application is submitted. Where a domestic company fails to fulfil filing procedure or in violation of the provisions as stipulated above, in respect of its overseas offering and listing, the CSRC shall order rectification, issue warnings to such domestic company, and impose a fine ranging from RMB1,000,000 to RMB10,000,000. Also the directly liable persons and actual controllers of the domestic company that organize or instruct the aforementioned violations shall be warned and/or imposed fines. Also on February 17, 2023, the CSRC also held a press conference for the release of the Overseas Listing Trial Measures and issued the Notice on Administration for the Filing of Overseas Offering and Listing by Domestic Companies, which, among others, clarifies that the domestic companies that have already been listed overseas on or before the effective date of the Overseas Listing Trial Measures (March 31, 2023) shall be deemed as "stock enterprises". Stock enterprises are not required to complete the filing procedures immediately, and they shall be required to file with the CSRC when subsequent matters such as refinancing are involved. If we offer new securities in the future, we will be required to file with the CSRC, which could significantly limit or completely hinder our ability to offer or continue to offer securities to investors and could cause the value of our securities to significantly decline or be worthless.

60 Future inflation in China may inhibit our ability to conduct business in China. In recent years, the Chinese economy has experienced periods of rapid expansion and highly fluctuating rates of inflation. During the past ten years, the rate of inflation in China has been as high as 4.5% and as low as 0.2%. These factors have led to the adoption by the Chinese government, from time to time, of various corrective measures designed to restrict the availability of credit or regulate growth and contain inflation. High inflation may in the future cause the Chinese government to impose controls on credit and/or prices, or to take other action, which could inhibit economic activity in China, and thereby harm the market for our products and our company. Capital outflow policies in the PRC may hamper our ability to remit income to the United States. The PRC has adopted currency and capital transfer regulations. These regulations may require that we comply with complex regulations for the movement of capital and as a result we may not be able to remit all income earned and proceeds received in connection with our operations or from the sale of one of our operating subsidiaries to the U.S. or to our shareholders. Adverse regulatory developments in China may subject us to additional regulatory review, and additional disclosure requirements and regulatory scrutiny to be adopted by the SEC in response to risks related to recent regulatory developments in China may impose additional compliance requirements for companies like us with significant China-based operations, all of which could increase our compliance costs, subject us to additional disclosure requirements. The recent regulatory developments in China, in particular with respect to restrictions on China-based companies raising capital offshore, may lead to additional regulatory review in China over our financing and capital raising activities in the United States. In addition, we may be subject to industry-wide regulations that may be adopted by the relevant PRC authorities, which may have the effect of limiting our service offerings, restricting the scope of our operations in China, or causing the suspension or termination of our business operations in China entirely, all of which will materially and adversely affect our business, financial condition and results of operations. We may have to adjust, modify, or completely change our business operations in response to adverse regulatory changes or policy developments, and we cannot assure you that any remedial action adopted by us can be completed in a timely, cost-efficient, or liability-free manner or at all.

On July 30, 2021, in response to the recent regulatory developments in China and actions adopted by the PRC government, the Chairman of the SEC issued a statement asking the SEC staff to seek additional disclosures from offshore issuers associated with China-based operating companies before their registration statements will be declared effective. On August 1, 2021, the CSRC stated in a statement that it had taken note of the new disclosure requirements announced by the SEC regarding the listings of Chinese companies and the recent regulatory development in China, and that both countries should strengthen communications on regulating China-related issuers. We cannot guarantee that we will not be subject to tightened regulatory review and we could be exposed to government interference in China. Compliance with China's new Data Security Law, Measures on Cybersecurity Review (revised draft for public consultation), Personal Information Protection Law (second draft for consultation), regulations and guidelines relating to the multi-level protection scheme and any other future laws and regulations may entail significant expenses and could materially affect our business. China has implemented or will implement rules and is considering a number of additional proposals relating to data protection. China's new Data Security Law promulgated by the Standing Committee of the National People's Congress of China in June 2021, or the Data Security Law, took effect in September 2021. The Data Security Law provides that the data processing activities must be conducted based on "data classification and hierarchical protection system" for the purpose of data protection and prohibits entities in China from transferring data stored in China to foreign law enforcement agencies or judicial authorities without prior approval by the Chinese government. As a result of the new Data Security Law, we may need to make adjustments to our data processing practices to comply with this law. Additionally, China's Cyber Security Law, requires companies to take certain organizational, technical and administrative measures and other necessary measures to ensure the security of their networks and data stored on their networks. Specifically, the Cyber Security Law provides that China adopt a multi-level protection scheme (MLPS), under which network operators are required to perform obligations of security protection to ensure that the network is free from interference, disruption or unauthorized access, and prevent network data from being disclosed, stolen or tampered. Under the MLPS, entities operating information systems must have a thorough assessment of the risks and the conditions of their information and network systems to determine the level to which the entity's information and network systems belong-from the lowest Level 1 to the highest Level 5 pursuant to the Measures for the Graded Protection and the Guidelines for Grading of Classified Protection of Cyber Security. The grading result will determine the set of security protection obligations that entities must comply with. Entities classified as Level 2 or above should report the grade to the relevant government authority for examination and approval.

61 Recently, the Cyberspace Administration of China (the "CAC") has taken action against several Chinese internet companies in connection with their initial public offerings on U.S. securities exchanges, for alleged national security risks and improper collection and use of the personal information of Chinese data subjects. According to the official announcement, the action was initiated based on the National Security Law, the Cyber Security Law and the Measures on Cybersecurity Review, which are aimed at "preventing national data security risks, maintaining national security and safeguarding public interests." On July 10, 2021, the CAC published a revised draft of the Measures on Cybersecurity Review, expanding the cybersecurity review to data processing operators in possession of personal information of over 1 million users if the operators intend to list their securities in a foreign country. It is unclear at the present time how widespread the cybersecurity review requirement and the enforcement action will be and what effect they will have on the telecommunications sector generally and the Company in particular. China's regulators may impose penalties for non-compliance ranging from fines or suspension of operations, and this could lead to us delisting from the U.S. stock market. Also, on November 20, 2021, the National People's Congress passed the Personal Information Protection Law, which was implemented on November 1, 2021. The law creates a comprehensive set of data privacy and protection requirements that apply to the processing of personal information and expands data protection compliance obligations to cover the processing of personal information of persons by organizations and individuals in China, and the processing of personal information of persons in China outside of China if such processing is for purposes of providing products and services to, or analyzing and evaluating the behavior of, persons in China. The law also proposes that critical information infrastructure operators and personal information processing entities who process personal information meeting a volume threshold to-be-set by Chinese cyberspace regulators are also required to store in China personal information generated or collected in China, and to pass a security assessment administered by Chinese cyberspace regulators for any export of such personal information. Lastly, the draft contains proposals for significant fines for serious violations of up to RMB 50 million or 5% of annual revenues from the prior year. Interpretation, application and enforcement of these laws, rules and regulations evolve from time to time and their scope may continually change, through new legislation, amendments to existing legislation and changes in enforcement. Compliance with the Cyber Security Law and the Data Security Law could significantly increase the cost to us of providing our service offerings, require significant changes to our operations or even prevent us from providing certain service offerings in jurisdictions in which we currently operate or in which we may operate in the future. Despite our efforts to comply with applicable laws, regulations and other obligations relating to privacy, data protection and information security, it is possible that our practices, offerings or platform could fail to meet all of the requirements imposed on us by the Cyber Security Law, the Data Security Law and/or related implementing regulations. Any failure on our part to comply with such law or regulations or any other obligations relating to privacy, data protection or information security, or any compromise of security that results in unauthorized access, use or release of personally identifiable information or other data, or the perception or allegation that any of the foregoing types of failure or compromise has occurred, could damage our reputation, discourage new and existing counterparties from contracting with us or result in investigations, fines, suspension or other penalties by Chinese government authorities and private claims or litigation, any of which could materially adversely affect our business, financial condition and results of operations. Even if our practices are not subject to legal challenge, the perception of privacy concerns, whether or not valid, may harm our reputation and brand and adversely affect our business, financial condition and results of operations. Moreover, the legal uncertainty created by the Data Security Law and the recent Chinese government actions could materially adversely affect our ability, on favorable terms, to raise capital, including engaging in follow-on offerings of our securities in the U.S. market.

62 Restrictions on currency exchange may limit our ability to receive and use our revenues effectively. The majority of our revenues will be settled in Chinese Renminbi (RMB), and any future restrictions on currency exchanges may limit our ability to use revenue generated in RMB to fund any future business activities outside China or to make dividend or other payments in U.S. dollars. Although the Chinese government introduced regulations in 1996 to allow greater convertibility of the RMB for current account transactions, significant restrictions still remain, including primarily the restriction that foreign-invested enterprises may only buy, sell or remit foreign currencies after providing valid

commercial documents, at those banks in China authorized to conduct foreign exchange business. In addition, conversion of RMB for capital account items, including direct investment and loans, is subject to governmental approval in China, and companies are required to open and maintain separate foreign exchange accounts for capital account items. We cannot be certain that the Chinese regulatory authorities will not impose more stringent restrictions on the convertibility of the RMB. Fluctuations in exchange rates could adversely affect our business and the value of our securities. The value of our common stock will be indirectly affected by the foreign exchange rate between U.S. dollars and RMB and between those currencies and other currencies in which our sales may be denominated. Appreciation or depreciation in the value of the RMB relative to the U.S. dollar would affect our financial results reported in U.S. dollar terms without giving effect to any underlying change in our business or results of operations. Fluctuations in the exchange rate will also affect the relative value of any dividend we issue that will be exchanged into U.S. dollars as well as earnings from, and the value of, any U.S. dollar-denominated investments we make in the future. Since July 2005, the RMB is no longer pegged to the U.S. dollar. Although the People's Bank of China regularly intervenes in the foreign exchange market to prevent significant short-term fluctuations in the exchange rate, the RMB may appreciate or depreciate significantly in value against the U.S. dollar in the medium to long term. Moreover, it is possible that in the future PRC authorities may lift restrictions on fluctuations in the RMB exchange rate and lessen intervention in the foreign exchange market. Very limited hedging transactions are available in China to reduce our exposure to exchange rate fluctuations. To date, we have not entered into any hedging transactions. While we may enter into hedging transactions in the future, the availability and effectiveness of these transactions may be limited, and we may not be able to successfully hedge our exposure at all. In addition, our foreign currency exchange losses may be magnified by PRC exchange control regulations that restrict our ability to convert RMB into foreign currencies. Restrictions under PRC law on our PRC subsidiary's ability to make dividends and other distributions could materially and adversely affect our ability to grow, make investments or acquisitions that could benefit our business, pay dividends to our shareholders, and otherwise fund and conduct our businesses. Substantially all of our revenue is earned by JiuGe Management, our PRC subsidiary. PRC regulations restrict the ability of our PRC subsidiary to make dividends and other payments to its offshore parent company. PRC legal restrictions permit payments of dividends by our PRC subsidiary only out of its accumulated after-tax profits, if any, determined in accordance with PRC accounting standards and regulations. Our PRC subsidiary is also required under PRC laws and regulations to allocate at least 10% of our annual after-tax profits determined in accordance with PRC GAAP to a statutory general reserve fund until the amounts in said fund reaches 50% of our registered capital. Allocations to these statutory reserve funds can only be used for specific purposes and are not transferable to us in the form of loans, advances or cash dividends. Any limitations on the ability of our PRC subsidiary to transfer funds to us could materially and adversely limit our ability to grow, make investments or acquisitions that could be beneficial to our business, pay dividends and otherwise fund and conduct our business. PRC regulation of loans and direct investment by offshore holding companies to PRC entities may delay or prevent us from making loans or additional capital contributions to our PRC subsidiary and affiliated entities, which could harm our liquidity and our ability to fund and expand our business. As an offshore holding company of our PRC subsidiary, we may (i) make loans to our PRC subsidiary and affiliated entities, (ii) make additional capital contributions to our PRC subsidiary, (iii) establish new PRC subsidiaries and make capital contributions to these new PRC subsidiaries, and (iv) acquire offshore entities with business operations in China in an offshore transaction. However, most of these uses are subject to PRC regulations and approvals. For example: loans by us to our wholly-owned subsidiary in China, which is a foreign-invested enterprise, cannot exceed statutory limits and must be registered with the State Administration of Foreign Exchange of the PRC (the SAFE) or its local counterparts; loans by us to our affiliated entities, which are domestic PRC entities, over a certain threshold must be approved by the relevant government authorities and must also be registered with the SAFE or its local counterparts; and capital contributions to our wholly-owned subsidiary must file a record with the PRC Ministry of Commerce (MOFCOM) or its local counterparts and shall also be limited to the difference between the registered capital and the total investment amount. We cannot assure you that we will be able to obtain these government registrations or filings on a timely basis, or at all. If we fail to finish such registrations or filings, our ability to capitalize our PRC subsidiary's operations may be adversely affected, which could adversely affect our liquidity and our ability to fund and expand our business. On March 30, 2015, the SAFE promulgated a notice relating to the administration of foreign invested company of its capital contribution in foreign currency into RMB (Hui Fa [2015]19) (Circular 19). Although Circular 19 has fastened the administration relating to the settlement of exchange of foreign-investment, allows the foreign-invested company to settle the exchange on a voluntary basis, it still requires that the bank review the authenticity and compliance of a foreign-invested company's settlement of exchange in previous time, and the settled in RMB converted from foreign currencies shall deposit on the foreign exchange settlement account, and shall not be used for several purposes as listed in the negative list. As a result, the notice may limit our ability to transfer funds to our operations in China through our PRC subsidiary, which may affect our ability to expand our business. Meanwhile, the foreign exchange policy is unpredictable in China, it shall be various with the nationwide economic pattern, the strict foreign exchange policy may have an adverse impact in our capital cash and may limit our business expansion. Failure to comply with PRC regulations relating to the establishment of offshore special purpose companies by PRC residents may subject our PRC resident shareholders to personal liability, limit our ability to acquire PRC companies or to inject capital into our PRC subsidiary or affiliate, limit our PRC subsidiary's and affiliate's ability to distribute profits to us or otherwise materially adversely affect us. In October 2005, the SAFE, issued the Notice on Relevant Issues in the Foreign Exchange Control over Financing and Return Investment Through Special Purpose Companies by Residents Inside China, generally referred to as Circular 75, which required PRC residents to register with the competent local SAFE branch before establishing or acquiring control over an offshore special purpose company (SPV), for the purpose of engaging in an equity financing outside of China on the strength of domestic PRC assets originally held by those residents. Internal implementing guidelines issued by the SAFE, which became public in June 2007 (Notice 106), expanded the reach of Circular 75 by (1) purporting to cover the establishment or acquisition of control by PRC residents of offshore entities which merely acquire control over domestic companies or assets, even in the absence of legal ownership; (2) adding requirements relating to the source of the PRC resident's funds used to establish or acquire the offshore entity; covering the use of existing offshore entities for offshore financings; (3) purporting to cover situations in which an offshore SPV establishes a new subsidiary in China or acquires an unrelated company or unrelated assets in China; and (4) making the domestic affiliate of the SPV responsible for the accuracy of certain documents which must be filed in connection with any such registration, notably, the business plan which describes the overseas financing and the use of proceeds. Amendments to registrations made under Circular 75 are required in connection with any increase or decrease of capital, transfer of shares, mergers and acquisitions, equity investment or creation of any security interest in any assets located in China to guarantee offshore obligations and Notice 106 makes the offshore SPV jointly responsible for these filings. In the case of an SPV which was established, and which acquired a related domestic company or assets, before the implementation date of Circular 75, a retroactive SAFE registration was required to have been completed before March 30, 2006; this date was subsequently extended indefinitely by Notice 106, which also required that the registrant establish that all foreign exchange transactions undertaken by the SPV and its affiliates were in compliance with applicable laws and regulations. Failure to comply with the requirements of Circular 75, as applied by the SAFE in accordance with Notice 106, may result in fines and other penalties under PRC laws for evasion of applicable foreign exchange restrictions. Any such failure could also result in the SPV's affiliates being impeded or prevented from distributing their profits and the proceeds from any reduction in capital, share transfer or liquidation to the SPV, or from engaging in other transfers of funds into or out of China. We have advised our shareholders who are PRC residents, as defined in Circular 75, to register with the relevant branch of SAFE, as currently required, in connection with their equity interests in us and our acquisitions of equity interests in our PRC subsidiary and affiliate. However, we cannot provide any assurances that their existing registrations have fully complied with, and they have made all necessary amendments to their registration to fully comply with, all applicable registrations or approvals required by Circular 75. Moreover, because of uncertainty over how Circular 75 will be interpreted and implemented, and how or whether the SAFE will apply it to us, we cannot predict how it will affect our business operations or future strategies. For example, our present and prospective PRC subsidiary's and affiliate's ability to conduct foreign exchange activities, such as the remittance of dividends and foreign currency-denominated borrowings, may be subject to compliance with Circular 75 by our PRC resident beneficial holders. In addition, such PRC residents may not always be able to complete the necessary registration procedures required by Circular 75. We also have little control over either our present or prospective direct or indirect shareholders or the outcome of such registration procedures. A failure by our PRC resident beneficial holders or future PRC resident shareholders to comply with Circular 75, if the SAFE requires it, could subject these PRC resident beneficial holders to fines or legal sanctions, restrict our overseas or cross-border investment activities, limit our subsidiary's and affiliate's ability to make distributions or pay dividends or affect our ownership structure, which could adversely affect our business and prospects. We may be subject to fines and legal sanctions by the SAFE or other PRC government authorities if we or our employees who are PRC citizens fail to comply with PRC regulations relating to employee stock options granted by offshore listed companies to PRC citizens. On March 28, 2007, the SAFE promulgated the Operating Procedures for Foreign Exchange Administration of Domestic Individuals Participating in Employee Stock Ownership Plans and Stock Option Plans of Offshore Listed Companies (Circular 78). Under Circular 78, Chinese citizens who are granted share options by an offshore listed company are required, through a Chinese agent or Chinese subsidiary of the offshore listed company, to register with SAFE and complete certain other procedures, including applications for foreign exchange purchase quotas and opening special bank accounts. We and our Chinese employees who have been granted share options are subject to Circular 78. Failure to comply with these regulations may subject us or our Chinese employees to fines and legal sanctions imposed by the SAFE or other PRC government authorities and may prevent us from further granting options under our share incentive plans to our employees. Such events could adversely affect our business operations. Under the New EIT Law, we may be classified as a resident enterprise of China. Such classification will likely result in unfavorable tax consequences to us and our non-PRC shareholders. Under the New EIT Law effective on January 1, 2008, an enterprise established outside China with de facto management bodies within China is considered a resident enterprise, meaning that it can be treated in a manner similar to a Chinese

enterprise for enterprise income tax purposes. The implementing rules of the New EIT Law define de facto management as “substantial and overall management and control over the production and operations, personnel, accounting, and properties” of the enterprise. On April 22, 2009, the State Administration of Taxation issued the Notice Concerning Relevant Issues Regarding Cognizance of Chinese Investment Controlled Enterprises Incorporated Offshore as Resident Enterprises pursuant to Criteria of de facto Management Bodies (the “Notice”), further interpreting the application of the New EIT Law and its implementation non-Chinese enterprise or group controlled offshore entities. Pursuant to the Notice, an enterprise incorporated in an offshore jurisdiction and controlled by a Chinese enterprise or group will be classified as a “non-domestically incorporated resident enterprise” if (i) its senior management in charge of daily operations reside or perform their duties mainly in China; (ii) its financial or personnel decisions are made or approved by bodies or persons in China; (iii) its substantial assets and properties, accounting books, corporate chops, board and shareholder minutes are kept in China; and (iv) at least half of its directors with voting rights or senior management often resident in China. A resident enterprise would be subject to an enterprise income tax rate of 25% on its worldwide income and must pay a withholding tax at a rate of 10% when paying dividends to its non-PRC shareholders. However, it remains unclear as to whether the Notice is applicable to an offshore enterprise incorporated by a Chinese natural person. Nor are detailed measures on imposition of tax from non-domestically incorporated resident enterprises available. Therefore, it is unclear how tax authorities will determine tax residency based on the facts of each case.

Given the above conditions, although unlikely, we may be deemed to be a resident enterprise by Chinese tax authorities. If the PRC tax authorities determine that we are a “resident enterprise” for PRC enterprise income tax purposes, a number of unfavorable PRC tax consequences could follow. First, we may be subject to the enterprise income tax at a rate of 25% on our worldwide taxable income as well as PRC enterprise income tax reporting obligations. In our case, this would mean that income such as interest on financing proceeds and non-China source income would be subject to PRC enterprise income tax at a rate of 25%. Second, although under the New EIT Law and its implementing rules dividends paid to us from our PRC subsidiary would qualify as “tax-exempt income,” we cannot guarantee that such dividends will not be subject to a 10% withholding tax, as the PRC foreign exchange control authorities, which enforce the withholding tax, have not yet issued guidance with respect to the processing of outbound remittances to entities that are treated as resident enterprises for PRC enterprise income tax purposes. Finally, it is possible that future guidance issued with respect to the new “resident enterprise” classification could result in a situation in which a 10% withholding tax is imposed on dividends we pay to our non-PRC shareholders and with respect to gains derived by our non-PRC shareholders from transferring our shares. We are actively monitoring the possibility of “resident enterprise” treatment.

If we were treated as a “resident enterprise” by PRC tax authorities, we would be subject to taxation in both the U.S. and China, and our PRC tax may not be creditable against our U.S. tax. We may be exposed to liabilities under the Foreign Corrupt Practices Act (the “FCPA”) and Chinese anti-corruption laws, and any determination that we violated these laws could have a material adverse effect on our business. We are subject to the FCPA and other laws that prohibit improper payments or offers of payments to foreign governments and their officials and political parties by U.S. persons and issuers as defined by the statute, for the purpose of obtaining or retaining business. We have operations, agreements with third parties and we earn the majority of our revenue in China. PRC also strictly prohibits bribery of government officials. Our activities in China create the risk of unauthorized payments or offers of payments by our executive officers, employees, consultants, sales agents or other representatives of our Company, even though they may not always be subject to our control. It is our policy to implement safeguards to discourage these practices by our employees. However, our existing safeguards and any future improvements may prove to be less than effective, and the executive officers, employees, consultants, sales agents or other representatives of our Company may engage in conduct for which we might be held responsible. Violations of the FCPA or Chinese anti-corruption laws may result in severe criminal or civil sanctions, and we may be subject to other liabilities, which could negatively affect our business, operating results and financial condition. In addition, the U.S. government may seek to hold our Company liable for successor liability FCPA violations committed by companies in which we invest or that we acquire.

Because our business is located in the PRC, we may have difficulty establishing adequate management, legal and financial controls, which we are required to do in order to comply with U.S. securities laws. PRC companies have historically not adopted a Western style of management and financial reporting concepts and practices, which includes strong corporate governance, internal controls and computer, financial and other control systems. Some of our staff is not educated and trained in the Western system, and we may have difficulty hiring new employees in the PRC with such training. As a result of these factors, we may experience difficulty in establishing management, legal and financial controls, collecting financial data and preparing financial statements, books of account and corporate records and instituting business practices that meet Western standards. Therefore, we may, in turn, experience difficulties in implementing and maintaining adequate internal controls as required under Section 404 of the SOA. This may result in significant deficiencies or material weaknesses in our internal controls, which could impact the reliability of our financial statements and prevent us from complying with Commission rules and regulations and the requirements of the SOA. Any such deficiencies, weaknesses or lack of compliance could have a materially adverse effect on our business.

The disclosures in our reports and other filings with the SEC and our other public announcements are not subject to the scrutiny of any regulatory bodies in the PRC. Accordingly, our public disclosure should be reviewed in light of the fact that no governmental agency that is located in the PRC, where part of our operations and business are located, has conducted any due diligence on our operations or reviewed or cleared any of our disclosure. We are regulated by the SEC and our reports and other filings with the SEC are subject to SEC review in accordance with the rules and regulations promulgated by the SEC under the Securities Act and the Exchange Act. Unlike public reporting companies whose operations are located primarily in the United States, however, substantially all of our operations are located in the PRC and Hong Kong. Since substantially all of our operations and business takes place outside of United States, it may be more difficult for the staff of the SEC to overcome the geographic and cultural obstacles that are present when reviewing our disclosure. These same obstacles are not present for similar companies whose operations or business take place entirely or primarily in the United States. Furthermore, our SEC reports and other disclosure and public announcements are not subject to the review or scrutiny of any PRC regulatory authority. For example, the disclosure in our SEC reports and other filings are not subject to the review of the CSRC. Accordingly, you should review our SEC reports, filings and our other public announcements with the understanding that no local regulator has done any due diligence on our Company and with the understanding that none of our SEC reports, other filings or any of our other public announcements has been reviewed or otherwise been scrutinized by any local regulator.

Certain PRC regulations, including those relating to mergers and acquisitions and national security, may require a complicated review and approval process which could make it more difficult for us to pursue growth through acquisitions in China. The Regulations on Mergers and Acquisitions of Domestic Enterprises by Foreign Investors (the “M&A Rules”), which became effective in September 2006 and were further amended in June 2009, requires that if an overseas company is established or controlled by PRC domestic companies or citizens intends to acquire equity interests or assets of any other PRC domestic company affiliated with the PRC domestic companies or citizens, such acquisition must be submitted to the MOFCOM, rather than local regulators, for approval. In addition, the M&A Rules requires that an overseas company controlled directly or indirectly by PRC companies or citizens and holding equity interests of PRC domestic companies needs to obtain the approval of the China Securities Regulatory Commission, or CSRC, prior to listing its securities on an overseas stock exchange. On September 21, 2006, the CSRC published a notice on its official website specifying the documents and materials required to be submitted by overseas special purpose companies seeking the CSRC’s approval of their overseas listings. The M&A Rules established additional procedures and requirements that could make merger and acquisition activities in China by foreign investors more time-consuming and complex. For example, the MOFCOM must be notified in the event a foreign investor takes control of a PRC domestic enterprise. In addition, certain acquisitions of domestic companies by offshore companies that are related to or affiliated with the same entities or individuals of the domestic companies, are subject to approval by the MOFCOM. In addition, the Implementing Rules Concerning Security Review on Mergers and Acquisitions by Foreign Investors of Domestic Enterprises, issued by the MOFCOM in November 2011, require that mergers and acquisitions by foreign investors in “any industry with national security concerns” be subject to national security review by the MOFCOM. In addition, any activities attempting to circumvent such review process, including structuring the transaction through a proxy or contractual control arrangement, are strictly prohibited. There is significant uncertainty regarding the interpretation and implementation of these regulations relating to merger and acquisition activities in China. In addition, complying with these requirements could be time-consuming, and the required notification, review or approval process may materially delay or affect our ability to complete merger and acquisition transactions in China. As a result, our ability to seek growth through acquisitions may be materially and adversely affected. In addition, if the MOFCOM determines that we should have obtained its approval for our entry into contractual arrangements with our affiliated entities, we may be required to file for remedial approvals. There is no assurance that we would be able to obtain such approval from the MOFCOM.

If the MOFCOM, the CSRC and/or other PRC regulatory agencies subsequently determine that the approvals from the MOFCOM and/or CSRC and/or other PRC regulatory agencies were required, our PRC business could be challenged, and we may need to apply for a remedial approval and may be subject to certain administrative punishments or other sanctions from PRC regulatory agencies. The regulatory agencies may impose fines and penalties on our operations in the PRC, limit our operating privileges in the PRC, delay or restrict the conversion and remittance of our funds in foreign currencies into the PRC, or take other actions that could materially and adversely affect our business, financial condition, results of operations, reputation and prospects, as well as the trading price of our common stock. As substantially all of our operations are conducted through the VIE in China, our ability to pay dividends is primarily dependent on receiving distributions of funds from the VIE. However, the PRC government might exert more oversight and control over offerings that are conducted overseas and/or foreign investment in China-based issuers, which would likely result in a material change in our operations, even significantly limit or completely hinder our ability to offer or continue to offer securities or dividends to investors, and the value of our common stock may depreciate significantly or become worthless. On July 6, 2021, the General Office of the Central Committee of the Communist Party of China and the General Office of the State Council jointly issued the Opinions on Strictly Cracking Down on Illegal Securities Activities in Accordance with the Law (the “Cracking Down on Illegal

Securities Activities Opinions). The Cracking Down on Illegal Securities Activities Opinions emphasized the need to strengthen the administration over illegal securities activities and the supervision over overseas listings by China-based companies, and proposed to take measures, including promoting the construction of relevant regulatory systems to control the risks and deal with the incidents faced by China-based overseas-listed companies. In addition, on December 24, 2021, the CSRC issued the draft Administration Provisions of the State Council on the Administration of Overseas Securities Offering and Listing by Domestic Companies (the "Draft Administration Provisions") and the draft Administrative Measures for the Filing of Overseas Securities Offering and Listing by Domestic Companies (the "Draft Administrative Measures"), for public comments. The Draft Administration Provisions and the Draft Administrative Measures regulate overseas securities offering and listing by domestic companies in direct or indirect form. The Draft Administration Provisions specify the responsibilities of the CSRC to regulate the activities of overseas securities offering and listing by domestic companies and establish a filing-based regime. As a supporting measure to the Draft Administration Provisions, the Draft Administrative Measures, detail the determination criteria for indirect overseas listing in overseas markets. Specifically, an offering and listing shall be considered as an indirect overseas offering and listing by a domestic company if the issuer meets the following conditions: (i) the operating income, gross profit, total assets, or net assets of the domestic enterprise in the most recent fiscal year was more than 50% of the relevant line item in the issuer's audited consolidated financial statement for that year; and (ii) senior management personnel responsible for business operations and management are mostly PRC citizens or are ordinarily resident in the PRC, or the main place of business is in the PRC or carried out in the PRC. In accordance with the Draft Administrative Measures, the issuer or its designated material domestic company, shall file with the CSRC and report the relevant information for its initial public offering. On February 17, 2023, the CSRC promulgated the Overseas Listing Trial Measures and five relevant guidelines, which became effective on March 31, 2023. The Overseas Listing Trial Measures regulate both direct and indirect overseas offering and listing of PRC domestic companies' securities by adopting a filing-based regulatory regime. According to the Overseas Listing Trial Measures, if the issuer meets both the following conditions, the overseas securities offering and listing conducted by such issuer will be determined as indirect overseas offering, which shall be subject to the filing procedure set forth under the Overseas Listing Trial Measures: (i) 50% or more of the issuer's operating revenue, total profit, total assets or net assets as documented in its audited consolidated financial statements for the most recent accounting year is accounted for by domestic companies; and (ii) the main parts of the issuer's business activities are conducted in mainland China, or its main places of business are located in mainland China, or the senior managers in charge of its business operations and management are mostly Chinese citizens or domiciled in mainland China. Where an abovementioned issuer submits an application for an initial public offering to competent overseas regulators, such issuer shall file with the CSRC within three business days after such application is submitted. Where a domestic company fails to fulfil filing procedure or in violation of the provisions as stipulated above, in respect of its overseas offering and listing, the CSRC shall order rectification, issue warnings to such domestic company, and impose a fine ranging from RMB1,000,000 to RMB10,000,000. Also the directly liable persons and actual controllers of the domestic company that organize or instruct the aforementioned violations shall be warned and/or imposed fines. 68 Also on February 17, 2023, the CSRC also held a press conference for the release of the Overseas Listing Trial Measures and issued the Notice on Administration for the Filing of Overseas Offering and Listing by Domestic Companies, which, among others, clarifies that the domestic companies that have already been listed overseas on or before the effective date of the Overseas Listing Trial Measures (March 31, 2023) shall be deemed as "stock enterprises". Stock enterprises are not required to complete the filing procedures immediately, and they shall be required to file with the CSRC when subsequent matters such as refinancing are involved. Due to the Overseas Listing Trial Measures, we will be required to file with the CSRC with respect to an offering of new securities, which may subject us to additional compliance requirements in the future and we cannot assure you that we will be able to get the clearance from the CSRC for any offering of new securities on a timely manner. Any failure of us to comply with the new Overseas Listing Trial Measures may significantly limit or completely hinder our ability to offer or continue to offer our securities, cause significant disruption to our business operations, and severely damage our reputation. Furthermore, it is uncertain when and whether we will be able to obtain permission or approval from the CSRC or the PRC government to offer securities to list on U.S. exchanges or the execution of a VIE Agreement in the future. However, our operations are conducted through the VIE in PRC, and our ability to pay dividends is primarily dependent on receiving distributions of funds from the VIE, if we do not obtain or maintain any of the permissions or approvals which may be required in the future by the PRC government for the operation of the VIE or the execution of VIE Agreements, our operations and financial conditions could be adversely effected, even significantly limit or completely hinder our ability to offer or continue to offer securities or dividends to investors and cause the value of our securities to significantly decline or become worthless. Although the audit report included in our Annual Report for the fiscal year ended February 29, 2024 was prepared by an auditor who has been recently inspected by the PCAOB, if it is later determined that the PCAOB is unable to inspect or investigate our auditor completely, we could be delisted if we are unable to meet the PCAOB inspection requirements established by the HFCAA. As a public company with securities listed on Nasdaq, we are required to have our financial statements audited by an independent registered public accounting firm registered with the PCAOB. A requirement of being registered with the PCAOB is that if requested by the SEC or PCAOB, such accounting firm is required to make its audits and related audit work papers be subject to regular inspections to assess its compliance with the applicable professional standards. Since our auditor is located in Hong Kong and PRC, a jurisdiction where the PCAOB has previously been unable to conduct inspections without the approval of the PRC authorities due to various state secrecy laws and the revised Securities Law, the PCAOB did not have free access to inspect the work of our auditor. This lack of access to the PCAOB inspection in the PRC prevents the PCAOB from fully evaluating audits and quality control procedures of our auditor based in the PRC. As a result, the investors may be deprived of the benefits of such PCAOB inspections. The inability of the PCAOB to conduct inspections of auditors in the PRC makes it more difficult to evaluate the effectiveness of these accounting firms' audit procedures or quality control procedures as compared to auditors outside of the PRC that are subject to the PCAOB inspections. On December 18, 2020, the HFCAA was enacted. In essence, the act requires the SEC to prohibit securities of any foreign companies from being listed on U.S. securities exchanges or traded "over-the-counter" if a company retains a foreign accounting firm that cannot be inspected by the PCAOB for three consecutive years, beginning in 2021. Our independent registered public accounting firm is located in and organized under the laws of Hong Kong and the PRC, a jurisdiction where the PCAOB is currently unable to conduct inspections without the approval of the PRC authorities, and therefore our auditors are not currently inspected by the PCAOB. On March 24, 2021, the SEC adopted interim final amendments, which will become effective 30 days after publication in the Federal Register, relating to the implementation of certain disclosure and documentation requirements of the HFCAA. The interim final amendments will apply to registrants that the SEC identifies as having filed an annual report with an audit report issued by a registered public accounting firm that is located in a foreign jurisdiction and that the PCAOB has determined it is unable to inspect or investigate completely because of a position taken by an authority in that jurisdiction. Before any registrant will be required to comply with the interim final amendments, the SEC must implement a process for identifying such registrants. Consistent with the HFCAA, the amendments will require any identified registrant to submit documentation to the SEC establishing that the registrant is not owned or controlled by a government entity in that jurisdiction, and will also require, among other things, disclosure in the registrant's annual report regarding the audit arrangements of, and government influence on, such registrant. 69 On June 22, 2021, the U.S. Senate passed the AHFCAA which, if enacted, would decrease the number of non-inspection years from three years to two, thus reducing the time period before the Company's securities may be delisted or prohibited from trading. On November 5, 2021, the SEC approved PCAOB Rule 6100, Board Determination Under the Holding Foreign Companies Accountability Act, effective immediately. The rule establishes a framework for the PCAOB's determinations under the HFCAA that the PCAOB is unable to inspect or investigate completely registered public accounting firms located in a foreign jurisdiction because of a position taken by an authority in that jurisdiction. On December 2, 2021, SEC has announced the adoption of amendments to finalize rules implementing the submission and disclosure requirements in the HFCAA. The rules apply to registrants the SEC identifies as having filed an annual report with an audit report issued by a registered public accounting firm that is located in a foreign jurisdiction and that the PCAOB is unable to inspect or investigate ("Commission-Identified Issuers"). The final amendments require Commission-Identified Issuers to submit documentation to the SEC establishing that, if true, it is not owned or controlled by a governmental entity in the public accounting firm's foreign jurisdiction. The amendments also require that a Commission-Identified Issuer that is a "foreign issuer," as defined in Exchange Act Rule 3b-4, provide certain additional disclosures in its annual report for itself and any of its consolidated foreign operating entities. Further, the adopting release provides notice regarding the procedures the SEC has established to identify issuers and to impose trading prohibitions on the securities of certain Commission-Identified Issuers, as required by the HFCAA. The SEC will identify Commission-Identified Issuers for fiscal years beginning after December 18, 2020. A Commission-Identified Issuer will be required to comply with the submission and disclosure requirements in the annual report for each year in which it was identified. If a registrant is identified as a Commission-Identified Issuer based on its annual report for the fiscal year ended December 31, 2021, the registrant will be required to comply with the submission or disclosure requirements in its annual report filing covering the fiscal year ended December 31, 2022. On December 16, 2021, PCAOB issued a report on its determinations that PCAOB is unable to inspect or investigate completely PCAOB-registered public accounting firms headquartered in mainland China and in Hong Kong, a Special Administrative Region of the PRC, because of positions taken by PRC authorities in those jurisdictions. The PCAOB made these determinations pursuant to PCAOB Rule 6100, which provides a framework for how the PCAOB fulfils its responsibilities under the HFCAA. The report further listed in its Appendix A and Appendix B, Registered Public Accounting Firms Subject to the Mainland China Determination and Registered Public Accounting Firms Subject to the Hong Kong Determination, respectively. The audit report included in our Annual Report on Form 10-K for the years ended February 28, 2023 and 2022, was issued by Centurion ZD CPA & Co., an audit firm headquartered in Hong Kong, a jurisdiction that the PCAOB previously determined that the PCAOB is unable to conduct inspections or investigate auditors. However, on December 15, 2022, the PCAOB determined that the PCAOB was able to secure complete access to inspect and investigate registered public accounting firms headquartered in

mainland China and Hong Kong and voted to vacate its previous determinations. Should the PRC authorities obstruct or otherwise fail to facilitate the PCAOB's access in the future, the PCAOB will consider the need to issue a new determination. In June 2022, we were identified as a Commission-Identified Issuer on the SEC's Conclusive list of issuers identified under the HFCAA (available at <https://www.sec.gov/hfcaa>), however, on September 10, 2024 we changed our auditor to CT International LLP based in San Francisco, CA, and, as a result, we do not expect to be required to comply with the submission or disclosure requirements in our annual report covering the fiscal year ended February 28, 2025. As noted above, on December 15, 2022, the PCAOB vacated its previous determinations that it is unable to inspect and investigate completely PCAOB-registered public accounting firms headquartered in mainland China and Hong Kong. Under the HFCAA (as amended by the Consolidated Appropriations Act, 2023), our securities may be prohibited from trading on the U.S. stock exchanges or in the over the counter trading market in the U.S. if our auditor by the PCAOB for two consecutive years, and this ultimately could result in our common stock being delisted. On June 22, 2021, the U.S. Senate passed the AHFCAA, which was enacted under the Consolidated Appropriations Act, 2023, as further described below. On August 26, 2022, the PCAOB signed a Statement of Protocol with the China Securities Regulatory Commission and the Ministry of Finance of the PRC, taking the first step toward opening access for the PCAOB to inspect and investigate registered public accounting firms headquartered in mainland China and Hong Kong. The Statement of Protocol gives the PCAOB sole discretion to select the firms, audit engagements and potential violations it inspects and investigates and put in place procedures for PCAOB inspectors and investigators to view complete audit work papers with all information included and for the PCAOB to retain information as needed. In addition, the Statement of Protocol grants the PCAOB direct access to interview and take testimony from all personnel associated with the audits the PCAOB inspects or investigates. While significant, the Statement of Protocol is only a first step. Uncertainties still exist as to whether and how this new Statement of Protocol will be implemented. Notwithstanding the signing of the Statement of Protocol, if the PCAOB cannot make a determination that it is able to inspect and investigate completely registered public accounting firms headquartered in mainland China and Hong Kong, trading of our securities will still be prohibited under the HFCAA and Nasdaq will determine to delist our securities. Therefore, there is no assurance that the Statement of Protocol will relieve us from the delisting risk under the HFCAA. On December 29, 2022, the Consolidated Appropriations Act, 2023, was signed into law, which amended the HFCAA (i) to reduce the number of consecutive years that would trigger delisting from three years to two years, and (ii) so that any foreign jurisdiction could be the reason why the PCAOB does not have complete access to inspect or investigate a company's auditors. As it was originally enacted, the HFCAA applied only if the PCAOB's inability to inspect or investigate because of a position taken by an authority in the foreign jurisdiction where the relevant public accounting firm is located. As a result of the Consolidated Appropriations Act, 2023, the HFCAA now also applies if the PCAOB's inability to inspect or investigate the relevant accounting firm is due to a position taken by an authority in any foreign jurisdiction. The denying jurisdiction does not need to be where the accounting firm is located. The SEC may propose additional rules or guidance that could impact us if our auditor is not subject to PCAOB inspection. For example, on November 6, 2020, the President's Working Group on Financial Markets issued the Report on Protecting United States Investors from Significant Risks from Chinese Companies to the then President of the United States. This report recommended that the SEC implement five recommendations to address companies from jurisdictions that do not provide the PCAOB with sufficient access to fulfil its statutory mandate. Some of the concepts of these recommendations were implemented with the enactment of the HFCAA. However, some of the recommendations were more stringent than the HFCAA. For example, if a company was not subject to PCAOB inspection, the report recommended that the transition period before a company would be delisted would end on January 1, 2022. The enactment of the HFCAA and the implications of any additional rulemaking efforts to increase U.S. regulatory access to audit information in PRC could cause investor uncertainty for affected SEC registrants, including us, and the market price of our common stock could be materially adversely affected. Additionally, whether the PCAOB will be able to conduct inspections of our auditor in the next two years, or at all, is subject to substantial uncertainty and depends on a number of factors out of our control. If we are unable to meet the PCAOB inspection requirement in time, our stock will not be permitted for trading on Nasdaq Capital Market either. Such a delisting would substantially impair your ability to sell or purchase our stock when you wish to do so, and the risk and uncertainty associated with delisting would have a negative impact on the price of our stock. Also, such a delisting would significantly affect our ability to raise capital on terms acceptable to us, or at all, which would have a material adverse impact on our business, financial condition and prospects.

71 ITEM 2 UNREGISTERED SALES OF EQUITY SECURITIES AND USE OF PROCEEDS On October 11, 2024, we issued an aggregate of 1,095,000 shares of common stock at a price of \$1.50 per share to 15 individuals due to the closing of our private placement at \$1.50 per share for aggregate gross proceeds of \$1,642,500. We relied upon the exemption from registration under the United States Securities Act of 1933, as amended (the "U.S. Securities Act"), provided by Rule 903 of Regulation S promulgated under the U.S. Securities Act for the issuance of the shares to the 15 individuals who were non-U.S. persons as the securities were issued to the individuals through offshore transactions where were negotiated and consummated outside the United States. In connection with the closing of the private placement, we paid cash finder's fees of an aggregate of \$158,000 to three individuals.

ITEM 3 DEFAULTS UPON SENIOR SECURITIES None

ITEM 4 MINE SAFETY DISCLOSURES Not applicable

ITEM 5 OTHER INFORMATION During our fiscal quarter ended November 30, 2024, none of our directors or executive officers adopted, modified or terminated any contract, instruction or written plan for the purchase or sale of our securities that was intended to satisfy the affirmative defense conditions of Rule 10b5-1(c) or any non-Rule 10b5-1 trading arrangement as defined in Item 408(c) of Regulation S-K.

72 ITEM 6 EXHIBITS The following exhibits are included with this Quarterly Report:

Exhibit Description	Exhibit Number
Certification of Chief Executive Officer pursuant to the Securities Exchange Act of 1934 Rule 13a-14(a) or 15d-14(a).	31.1(*)
Certification of Chief Financial Officer pursuant to the Securities Exchange Act of 1934 Rule 13a-14(a) or 15d-14(a).	31.2(*)
Certifications pursuant to the Securities Exchange Act of 1934 Rule 13a-14(b) and 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.	101.INS(*) XBRL Instance Document
101.SCH(*) XBRL Taxonomy Extension Schema Document	101.CAL(*) XBRL Taxonomy Extension Calculation Linkbase Document
101.DEF(*) XBRL Taxonomy Extension Definitions Linkbase Document	101.LAB(*) XBRL Taxonomy Extension Label Linkbase Document
101.PRE(*) XBRL Taxonomy Extension Presentation Linkbase Document	104(*) Cover Page Interactive Data File (formatted as inline XBRL and contained in Exhibit 101 attachments)

Notes: (\*) Filed herewith (\*\*) Furnished herewith

73 SIGNATURES Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

FINGERMOTION, INC. Dated: January 14, 2025 By: /s/ Martin J. Shen, President, Chief Executive Officer (Principal Executive Officer) and Director

74 EX-31 2 fngr-20241130\_10qex31z1.htm EX-31 Exhibit 31.1

CERTIFICATION I, Martin J. Shen, certify that:

- I have reviewed this Form 10-Q of FingerMotion, Inc.;
- 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;
- 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;
- The registrant's other certifying officer(s) 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:
  - 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;
  - 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;
  - Evaluated the effectiveness of the registrant'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
  - Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
- The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
  - 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 registrant's ability to record, process, summarize and report financial information; and
  - Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: January 14, 2025 /s/ Martin J. Shen, Chief Executive Officer (Principal Executive Officer)

EX-31 3 fngr-20241130\_10qex31z2.htm EX-31 Exhibit 31.2

CERTIFICATION I, Yew Hon Lee, certify that:

- I have reviewed this Form 10-Q of FingerMotion, Inc.;
- 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;
- 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;
- The registrant's other certifying officer(s) 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:
  - Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed

under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared; Â (b)Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles; Â (c)Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and Â (d)Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and Â 5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions): Â (a)All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and Â (b)Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting. Â Date: January 14, 2025 Â /s/ Yew Hon Lee Â Yew Hon Lee, Chief Financial Officer (Principal Financial Officer and Principal Accounting Officer) Â Â Â EX-32 4 fngr-20241130\_10qex32z1.htm EX-32 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 The undersigned, Martin Shen, the Chief Executive Officer of FingerMotion, Inc., and Yew Hon Lee, the Chief Financial Officer of FingerMotion, Inc., each hereby certifies, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that, to their knowledge, the Quarterly Report on Form 10-Q of FingerMotion, Inc. for the quarterly period ended November 30, 2024 fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934, and that the information contained in the Quarterly Report on Form 10-Q fairly presents in all material respects the financial condition and results of operations of FingerMotion, Inc. Â Date: January 14, 2025 Â /s/ Martin J. Shen Â Martin J. Shen, Chief Executive Officer Â (Principal Executive Officer) Â Â Â /s/ Yew Hon Lee Â Yew Hon Lee, Chief Financial Officer Â (Principal Financial Officer and Principal Accounting Officer) Â Â A signed original of this written statement required by Section 906, or other document authenticating, acknowledging, or otherwise adopting the signature that appears in typed form within the electronic version of this written statement required by Section 906, has been provided to FingerMotion, Inc. and will be retained by FingerMotion, Inc. and furnished to the Securities and Exchange Commission or its staff upon request. Â Â Â EX-101.SCH 5 fngr-20241130.xsd XBRL SCHEMA FILE 00000001 - Document - Cover link:presentationLink link:calculationLink link:definitionLink 00000002 - Statement - Condensed Consolidated Balance Sheets (Unaudited) link:presentationLink link:calculationLink link:definitionLink 00000003 - Statement - Condensed Consolidated Balance Sheets (Unaudited) (Parenthetical) link:presentationLink link:calculationLink link:definitionLink 00000004 - Statement - Unaudited Condensed Consolidated Statements of Operations link:presentationLink link:calculationLink link:definitionLink 00000005 - Statement - Unaudited Condensed Consolidated Statement of Shareholders' Equity link:presentationLink link:calculationLink link:definitionLink 00000006 - Statement - Unaudited Condensed Consolidated Statements of Cash Flows link:presentationLink link:calculationLink link:definitionLink 995512 - Disclosure - Nature of Business and basis of Presentation link:presentationLink link:calculationLink link:definitionLink 995513 - Disclosure - Summary of Principal Accounting Policies link:presentationLink link:calculationLink link:definitionLink 995514 - Disclosure - Going Concern link:presentationLink link:calculationLink link:definitionLink 995515 - Disclosure - Revenue link:presentationLink link:calculationLink link:definitionLink 995516 - Disclosure - Equipment link:presentationLink link:calculationLink link:definitionLink 995517 - Disclosure - Intangible Assets link:presentationLink link:calculationLink link:definitionLink 995518 - Disclosure - Prepayment and Deposit link:presentationLink link:calculationLink link:definitionLink 995519 - Disclosure - Other Receivables link:presentationLink link:calculationLink link:definitionLink 995520 - Disclosure - Right-of-use Asset and Lease Liability link:presentationLink link:calculationLink link:definitionLink 995521 - Disclosure - Convertible Note Payable link:presentationLink link:calculationLink link:definitionLink 995522 - Disclosure - Common Stock link:presentationLink link:calculationLink link:definitionLink 995523 - Disclosure - Earnings Per Share link:presentationLink link:calculationLink link:definitionLink 995524 - Disclosure - Income Taxes link:presentationLink link:calculationLink link:definitionLink 995525 - Disclosure - Commitments and Contingencies link:presentationLink link:calculationLink link:definitionLink 995526 - Disclosure - Loan Payable - shareholders link:presentationLink link:calculationLink link:definitionLink 995527 - Disclosure - Subsequent Events link:presentationLink link:calculationLink link:definitionLink 995528 - Disclosure - Summary of Principal Accounting Policies (Policies) link:presentationLink link:calculationLink link:definitionLink 995529 - Disclosure - Summary of Principal Accounting Policies (Tables) link:presentationLink link:calculationLink link:definitionLink 995530 - Disclosure - Revenue (Tables) link:presentationLink link:calculationLink link:definitionLink 995531 - Disclosure - Equipment (Tables) link:presentationLink link:calculationLink link:definitionLink 995532 - 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Disclosure - Summary of Principal Accounting Policies (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 995542 - Disclosure - Going Concern (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 995543 - Disclosure - Revenue (Details) link:presentationLink link:calculationLink link:definitionLink 995544 - Disclosure - Revenue (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 995545 - Disclosure - Equipment (Details) link:presentationLink link:calculationLink link:definitionLink 995546 - Disclosure - Equipment (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 995547 - Disclosure - Intangible Assets (Details) link:presentationLink link:calculationLink link:definitionLink 995548 - Disclosure - Intangible Assets (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 995549 - Disclosure - Prepayment and Deposit (Details) link:presentationLink link:calculationLink link:definitionLink 995550 - Disclosure - Other Receivables (Details) link:presentationLink link:calculationLink link:definitionLink 995551 - Disclosure - Right-of-use Asset and Lease Liability (Details) link:presentationLink link:calculationLink link:definitionLink 995552 - Disclosure - Right-of-use Asset and Lease Liability (Details 1) link:presentationLink link:calculationLink link:definitionLink 995553 - Disclosure - Convertible Note Payable (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 995554 - Disclosure - Common Stock (Details) link:presentationLink link:calculationLink link:definitionLink 995555 - Disclosure - Common Stock (Details 1) link:presentationLink link:calculationLink link:definitionLink 995556 - Disclosure - Common Stock (Details 2) link:presentationLink link:calculationLink link:definitionLink 995557 - Disclosure - Common Stock (Details 3) link:presentationLink link:calculationLink link:definitionLink 995558 - Disclosure - Common Stock (Details 4) link:presentationLink link:calculationLink link:definitionLink 995559 - Disclosure - Common Stock (Details 5) link:presentationLink link:calculationLink link:definitionLink 995560 - Disclosure - Common Stock (Details 6) link:presentationLink link:calculationLink link:definitionLink 995561 - Disclosure - Common Stock (Details 7) link:presentationLink link:calculationLink link:definitionLink 995562 - Disclosure - Common Stock (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 995563 - Disclosure - Earnings Per Share (Details) link:presentationLink link:calculationLink link:definitionLink 995564 - Disclosure - Income Taxes (Details) link:presentationLink link:calculationLink link:definitionLink 995565 - Disclosure - Income Taxes (Details 1) link:presentationLink link:calculationLink link:definitionLink 995566 - Disclosure - Income Taxes (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 995567 - Disclosure - Loan Payable - shareholders (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 995568 - Disclosure - Subsequent Events (Details Narrative) link:presentationLink link:calculationLink link:definitionLink EX-101.CAL 6 fngr-20241130\_cal.xml XBRL CALCULATION FILE EX-101.DEF 7 fngr-20241130\_def.xml XBRL DEFINITION FILE EX-101.LAB 8 fngr-20241130\_lab.xml XBRL LABEL FILE Equity Components [Axis] Common Stock [Member] Additional Paid-in Capital [Member] Additional Paidin Capital Stock [Member] Retained Earnings [Member] AOCI Attributable to Parent [Member] Stockholders Equity [Member] Noncontrolling Interest [Member] Business Acquisition [Axis] Finger Motion Company Limited [Member] Distribution Type [Axis] Share Distribution [Member] Consolidated Entities [Axis] Variable Interest Entity, Primary Beneficiary [Member] Variable Interest Entity, Not Primary Beneficiary [Member] Statistical Measurement [Axis] Minimum [Member] Maximum [Member] Product and Service [Axis] Telecommunication Products & Services [Member] SMS & MMS Business [Member] Command And Communication [Member] Big Data [Member] License [Member] Mobile Application [Member] Related and Nonrelated Parties [Axis] Primary Lender [Member] Collaborative Arrangement and Arrangement Other than Collaborative [Axis] Consulting Agreement [Member] Legal Entity [Axis] Benchmark Company LLC [Member] Consulting Agreement 1 [Member] Title and Position [Axis] Two Officers [Member] Individual 15 [Member] Three Individuals [Member] One Individual [Member] Three Individual [Member] Award Type [Axis] Equity Option [Member] Stock Incentive Plan 2023 [Member] Individuals 40 [Member] Individuals 22 [Member] Derivative Instrument [Axis] Warrant [Member] Stock Option 1 [Member] Stock Option 2 [Member] Exercise Price Range [Axis] Range 1 [Member] Range 2 [Member] Income Tax Jurisdiction [Axis] Domestic Tax Jurisdiction [Member] Foreign Tax Jurisdiction [Member] Income Tax Authority, Name [Axis] Inland Revenue, Hong Kong [Member] State Administration of Taxation, China [Member] Dr. Liew Yow Ming [Member] Rita Chou Phooi Har [Member] Purchasers [Member] Placement Agent [Member] Cover [Abstract] Document Type Amendment Flag Amendment Description Document Registration Statement Document Annual Report Document Quarterly Report Document Transition Report Document Shell

Company Report Document Shell Company Event Date Document Period Start Date Document Period End Date Document Fiscal Period Focus Document Fiscal Year Focus Current Fiscal Year End Date Entity File Number Entity Registrant Name Entity Central Index Key Entity Primary SIC Number Entity Tax Identification Number Entity Incorporation, State or Country Code Entity Address, Address Line One Entity Address, Address Line Two Entity Address, Address Line Three Entity Address, City or Town Entity Address, State or Province Entity Address, Country Entity Address, Postal Zip Code Country Region City Area Code Local Phone Number Extension Written Communications Soliciting Material Pre-commencement Tender Offer Pre-commencement Issuer Tender Offer Title of 12(b) Security No Trading Symbol Flag Trading Symbol Security Exchange Name Title of 12(g) Security Security Reporting Obligation Annual Information Form Audited Annual Financial Statements Entity Well-known Seasoned Issuer Entity Voluntary Filers Entity Current Reporting Status Entity Interactive Data Current Entity Filer Category Entity Small Business Entity Emerging Growth Company Elected Not To Use the Extended Transition Period Document Accounting Standard Other Reporting Standard Item Number Entity Shell Company Entity Public Float Entity Bankruptcy Proceedings, Reporting Current Entity Common Stock, Shares Outstanding Documents Incorporated by Reference [Text Block] Statement of Financial Position [Abstract] ASSETS Current Assets Cash and cash equivalents Accounts receivable Inventories Prepayment and deposit Other receivables Total Current Assets Non-current Assets Equipment Intangible assets Right-of-use asset Total Non-Current Assets TOTAL ASSETS LIABILITIES AND SHAREHOLDERS' EQUITY Preferred stock, par value \$.0001 per share; and other payables Loan payable - shareholders Lease liability, current portion Total Current Liabilities Non-current Liabilities Lease liability, non-current portion Total Non-Current Liabilities TOTAL LIABILITIES SHAREHOLDERS' EQUITY Preferred stock, par value \$.0001 per share; Authorized 1,000,000 shares; issued and outstanding -0- shares. Common Stock, par value \$.0001 per share; Authorized 200,000,000 shares; issued and outstanding 53,807,850 shares and 52,545,350 issued and outstanding at November 30, 2024 and February 29, 2024 respectively Additional paid-in capital Additional paid-in capital - stock options Accumulated deficit Accumulated other comprehensive income Stockholders' equity before non-controlling interests Non-controlling interests TOTAL SHAREHOLDERS' EQUITY TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY Preferred stock, par value Preferred stock, shares authorized Preferred stock, shares issued Preferred stock, shares outstanding Common stock, par value Common stock, shares authorized Common stock, shares issued Common stock, shares outstanding Income Statement [Abstract] Revenue Cost of revenue Gross profit Amortization & depreciation General & administrative expenses Marketing cost Research & development Stock compensation expenses Total operating expenses Net loss from operations Other income (expense): Interest income Interest expense Exchange gain (loss) Other income Total other income (expense) Net loss before income tax Income tax expenses Net loss Less: Net profit (loss) attributable to the non-controlling interest Net loss attributable to the Company's shareholders Other comprehensive income: Foreign currency translation adjustments Comprehensive loss Less: Comprehensive loss attributable to non-controlling interest Comprehensive loss attributable to the Company NET PROFIT (LOSS) PER SHARE Loss Per Share - Basic Loss Per Share - Diluted NET PROFIT (LOSS) PER SHARE ATTRIBUTABLE TO THE COMPANY Weighted Average Common Shares Outstanding - Basic Weighted Average Common Shares Outstanding - Diluted Statement [Table] Statement [Line Items] Beginning balance, value Beginning balance, shares Common stock issued for cash Common stock issued for cash, shares Common stock issued for professional service Common stock issued for professional service, shares Deemed net-stock exercise of options Deemed net-stock exercise of options, shares Cashless exercise of warrants Cashless exercise of warrants, shares Execution of convertible notes Execution of convertible notes, shares Additional paid-in capital " stock options Accumulated other comprehensive income Net loss Balance at November, 2023 Ending balance, shares Statement of Cash Flows [Abstract] Net loss Adjustments to reconcile net loss to net cash provided by (used in) operating activities: Share based compensation expenses Amortization and depreciation Change in operating assets and liabilities: (Increase) decrease in accounts receivable (Increase) decrease in prepayment and deposit (Increase) decrease in other receivables (Increase) decrease in inventories Increase (decrease) in accounts payable Increase (decrease) in accrual and other payables Increase (decrease) in due to lease liability Net cash provided by (used in) operating activities Cash flows from investing activities Purchase of equipment Net cash provided by (used in) investing activities Cash flows from financing activities Proceed from loan payable Repayment of convertible note Common stock issued for cash Net cash provided by (used in) financing activities Effect of exchange rates on cash and cash equivalents Net change in cash Cash at beginning of period Cash at end of period Major non-cash transactions: Conversion of loan payables to shares Supplemental disclosures of cash flow information: Interest paid Taxes paid Pay vs Performance Disclosure [Table] Executive Category [Axis] Individual [Axis] Adjustment to Compensation [Axis] Measure [Axis] Pay vs Performance Disclosure, Table Company Selected Measure Name Named Executive Officers, Footnote Peer Group Issuers, Footnote Changed Peer Group, Footnote PEO Total Compensation Amount PEO Actually Paid Compensation Amount Adjustment to PEO Compensation, Footnote Non-PEO NEO Average Total Compensation Amount Non-PEO NEO Average Compensation Actually Paid Amount Adjustment to Non-PEO NEO Compensation Footnote Equity Valuation Assumption Difference, Footnote Compensation Actually Paid vs. Total Shareholder Return Compensation Actually Paid vs. Net Income Compensation Actually Paid vs. Company Selected Measure Total Shareholder Return Vs Peer Group Compensation Actually Paid vs. Other Measure Tabular List, Table Total Shareholder Return Amount Peer Group Total Shareholder Return Amount Net Income (Loss) Company Selected Measure Amount Other Performance Measure, Amount Adjustment to Compensation, Amount PEO Name Name Non-GAAP Measure Description Additional 402(v) Disclosure Pension Benefits Adjustments, Footnote Erroneously Awarded Compensation Recovery [Table] Restatement Determination Date [Axis] Restatement Determination Date Aggregate Erroneous Compensation Amount Aggregate Erroneous Compensation Analysis Stock Price or TSR Estimation Method Outstanding Aggregate Erroneous Compensation Amount Aggregate Erroneous Compensation Not Yet Determined Name Forgone Recovery due to Expense of Enforcement, Amount Forgone Recovery due to Violation of Home Country Law, Amount Forgone Recovery due to Disqualification of Tax Benefits, Amount Forgone Recovery, Explanation of Impracticability Name Compensation Amount Restatement does not require Recovery Awards Close in Time to MNPI Disclosures [Table] Award Timing MNPI Disclosure Award Timing Method Award Timing Predetermined Award Timing MNPI Considered Award Timing, How MNPI Considered MNPI Disclosure Timed for Compensation Value Awards Close in Time to MNPI Disclosures, Table Name Underlying Securities Exercise Price Fair Value as of Grant Date Underlying Security Market Price Change Insider Trading Arrangements [Line Items] Material Terms of Trading Arrangement Name Title Rule 10b5-1 Arrangement Adopted Non-Rule 10b5-1 Arrangement Adopted Adoption Date Rule 10b5-1 Arrangement Terminated Non-Rule 10b5-1 Arrangement Terminated Termination Date Expiration Date Arrangement Duration Insider Trading Policies and Procedures [Line Items] Insider Trading Policies and Procedures Adopted Insider Trading Policies and Procedures Not Adopted Organization, Consolidation and Presentation of Financial Statements [Abstract] Nature of Business and basis of Presentation Accounting Policies [Abstract] Summary of Principal Accounting Policies Going Concern Revenue from Contract with Customer [Abstract] Revenue Property, Plant and Equipment [Abstract] Equipment Goodwill and Intangible Assets Disclosure [Abstract] Intangible Assets Prepayment And Deposit Prepayment and Deposit Other Receivables Other Receivables Right-of-use Asset And Lease Liability Right-of-use Asset and Lease Liability Debt Disclosure [Abstract] Convertible Note Payable Equity [Abstract] Common Stock Earnings Per Share [Abstract] Earnings Per Share Income Tax Disclosure [Abstract] Income Taxes Commitments and Contingencies Disclosure [Abstract] Commitments and Contingencies Loan Payable - Shareholders Loan Payable - shareholders Subsequent Events [Abstract] Subsequent Events Principles of Consolidation and Presentation Variable interest entity Use of Estimates Certain Risks and Uncertainties Identifiable Intangible Assets Impairment of Long-Lived Assets Accounts Receivable and Concentration of Risk Lease Cash and Cash Equivalents Property and Equipment Earnings Per Share Revenue Recognition Income Taxes Non-controlling interest Recently Issued Accounting Pronouncements Schedule of variable interest entity Schedule of revenue Schedule of property, plant and equipment Schedule of intangible assets Schedule of prepaid expense Schedule of other receivables Schedule of operating leases assets and liabilities Schedule of future minimum lease payments due Schedule of outstanding share purchase warrants Schedule of share purchase warrants outstanding and exercisable Schedule of valuation assumptions Schedule of stock option activity Schedule of number of issued shares and cash received upon exercise of stock options Schedule of unvested restricted stock Schedule of stock options Schedule of basic and diluted earnings per common share Schedule of effective income tax rate reconciliation Schedule of deferred tax assets and liabilities Restructuring Cost [Table] Restructuring Cost and Reserve [Line Items] Shares issued Current assets Non-current assets Total assets Current liabilities Non-current liabilities Total liabilities Revenue Gross profit Amortization and depreciation General and administrative expenses Total operating expenses Net profit (loss) from operations Total other income Tax expense Net profit (loss) Property, Plant and Equipment [Table] Property, Plant and Equipment [Line Items] Identifiable intangible assets, useful life Accumulated Deficit Net Loss Disaggregation of Revenue [Table] Disaggregation of Revenue [Line Items] Revenues Equipment Less: accumulated depreciation Net equipment Depreciation Gross intangible assets Less: accumulated amortization Impairment of intangible assets Net intangible assets Amortization expense Deposit Prepayment Advances to suppliers Security deposit Others Other receivables Right-of-use asset, net Current lease liability Non-current lease liability Total lease liability Weighted-average remaining lease term Weighted-average discount rate 2024 Thereafter Less: imputed interest Operating Lease, Liability Convertible note payable Accruing interest, percentage Conversion rate Common Stock per share Repayment of notes payable Offsetting Assets [Table] Offsetting Assets [Line Items] Number of warrants outstanding, beginning balance Weighted average exercise price, beginning balance Number of warrants exercised Weighted average exercise price, warrant exercised Number of warrants outstanding, expired Weighted average exercise price, expired Number of warrants exercised Weighted average exercise price, warrant exercised Number of warrants, expired Weighted average exercise price, expired Number of warrants cashless exercised Weighted Average exercise price, number of cashless exercised Number of warrants expired Weighted average exercise price, expired Number of warrants outstanding, ending balance Weighted average exercise price, ending balance Exercise Price Number of warrants outstanding Remaining contractual term Warrant expiry date Expected Risk Free Interest Rate Expected Volatility Expected Life in Years Expected Dividend Yield Weighted-Average Grant Date Fair Value Number of stock options, beginning balance Stock options exercise Price, beginning balance Number of stock options, cancelled/forfeited Stock options exercise Price, cancelled/forfeited Number of stock options, ending balance Stock options exercise price, ending balance Number of Options Exercised on Forfeiture Basis Number of Options Exercised on Cash Basis Total Number of Options Exercised Number of Shares Issued on Cash Exercise Number of Shares Issued on



















































[+ References](#)

No definition available.

[+ Details](#)

Name:dei\_AmendmentFlag Namespace Prefix:dei\_Data Type:xbrli:booleanItemType Balance Type:na Period Type:duration

[-Definition](#)

Area code of city

[+ References](#)

No definition available.

[+ Details](#)

Name:dei\_CityAreaCode Namespace Prefix:dei\_Data Type:xbrli:normalizedStringItemType Balance Type:na Period Type:duration

[-Definition](#)

Cover page.

[+ References](#)

No definition available.

[+ Details](#)

Name:dei\_CoverAbstract Namespace Prefix:dei\_Data Type:xbrli:stringItemType Balance Type:na Period Type:duration

[-Definition](#)

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

[+ References](#)

No definition available.

[+ Details](#)

Name:dei\_CurrentFiscalYearEndDate Namespace Prefix:dei\_Data Type:xbrli:gMonthDayItemType Balance Type:na Period Type:duration

[-Definition](#)

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

[+ References](#)

No definition available.

[+ Details](#)

Name:dei\_DocumentFiscalPeriodFocus Namespace Prefix:dei\_Data Type:dei:fiscalPeriodItemType Balance Type:na Period Type:duration

[-Definition](#)

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

[+ References](#)

No definition available.

[+ Details](#)

Name:dei\_DocumentFiscalYearFocus Namespace Prefix:dei\_Data Type:xbrli:gYearItemType Balance Type:na Period Type:duration

[-Definition](#)

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

[+ References](#)

No definition available.

[+ Details](#)

Name:dei\_DocumentPeriodEndDate Namespace Prefix:dei\_Data Type:xbrli:dateItemType Balance Type:na Period Type:duration

[-Definition](#)

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

[+ References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef> - Publisher SEC - Name Form 10-Q - Number 240 - Section 308 - Subsection a

[+ Details](#)

Name:dei\_DocumentQuarterlyReport Namespace Prefix:dei\_Data Type:xbri:booleanItemType Balance Type:na Period Type:duration

[- Definition](#)

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

[+ References](#)

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

[+ Details](#)

Name:dei\_DocumentTransitionReport Namespace Prefix:dei\_Data Type:xbri:booleanItemType Balance Type:na Period Type:duration

[- Definition](#)

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

[+ References](#)

No definition available.

[+ Details](#)

Name:dei\_DocumentType Namespace Prefix:dei\_Data Type:dei:submissionItemType Balance Type:na Period Type:duration

[- Definition](#)

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

[+ References](#)

No definition available.

[+ Details](#)

Name:dei\_EntityAddressAddressLine1 Namespace Prefix:dei\_Data Type:xbri:normalizedStringItemType Balance Type:na Period Type:duration

[- Definition](#)

Address Line 2 such as Street or Suite number

[+ References](#)

No definition available.

[+ Details](#)

Name:dei\_EntityAddressAddressLine2 Namespace Prefix:dei\_Data Type:xbri:normalizedStringItemType Balance Type:na Period Type:duration

[- Definition](#)

Name of the City or Town

[+ References](#)

No definition available.

[+ Details](#)

Name:dei\_EntityAddressCityOrTown Namespace Prefix:dei\_Data Type:xbri:normalizedStringItemType Balance Type:na Period Type:duration

[- Definition](#)

ISO 3166-1 alpha-2 country code.

[+ References](#)

No definition available.

[+ Details](#)

Name:dei\_EntityAddressCountry Namespace Prefix:dei\_Data Type:dei:countryCodeItemType Balance Type:na Period Type:duration

[- Definition](#)

Code for the postal or zip code

[+ References](#)

No definition available.

[+ Details](#)

Name:dei\_EntityAddressPostalZipCode Namespace Prefix:dei\_ Data Type:xbri:normalizedStringItemType Balance Type:na Period Type:duration

#### -Definition

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

#### +References

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

#### +Details

Name:dei\_EntityCentralIndexKey Namespace Prefix:dei\_ Data Type:dei:centralIndexKeyItemType Balance Type:na Period Type:duration

#### -Definition

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

#### +References

No definition available.

#### +Details

Name:dei\_EntityCommonStockSharesOutstanding Namespace Prefix:dei\_ Data Type:xbri:sharesItemType Balance Type:na Period Type:instant

#### -Definition

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

#### +References

No definition available.

#### +Details

Name:dei\_EntityCurrentReportingStatus Namespace Prefix:dei\_ Data Type:dei:yesNoItemType Balance Type:na Period Type:duration

#### -Definition

Indicate if registrant meets the emerging growth company criteria.

#### +References

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

#### +Details

Name:dei\_EntityEmergingGrowthCompany Namespace Prefix:dei\_ Data Type:xbri:booleanItemType Balance Type:na Period Type:duration

#### -Definition

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

#### +References

No definition available.

#### +Details

Name:dei\_EntityFileNumber Namespace Prefix:dei\_ Data Type:dei:fileNumberItemType Balance Type:na Period Type:duration

#### -Definition

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

#### +References

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

[+ Details](#)

Name:dei\_EntityFilerCategory Namespace Prefix:dei\_ Data Type:dei:filerCategoryItemType Balance Type:na Period Type:duration

[- Definition](#)

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

[+ References](#)

No definition available.

[+ Details](#)

Name:dei\_EntityIncorporationStateCountryCode Namespace Prefix:dei\_ Data Type:dei:edgarStateCountryItemType Balance Type:na Period Type:duration

[- Definition](#)

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

[+ References](#)

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

[+ Details](#)

Name:dei\_EntityInteractiveDataCurrent Namespace Prefix:dei\_ Data Type:dei:yesNoItemType Balance Type:na Period Type:duration

[- Definition](#)

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

[+ References](#)

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

[+ Details](#)

Name:dei\_EntityRegistrantName Namespace Prefix:dei\_ Data Type:xbrli:normalizedStringItemType Balance Type:na Period Type:duration

[- Definition](#)

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

[+ References](#)

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

[+ Details](#)

Name:dei\_EntityShellCompany Namespace Prefix:dei\_ Data Type:xbrli:booleanItemType Balance Type:na Period Type:duration

[- Definition](#)

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

[+ References](#)

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

[+ Details](#)

Name:dei\_EntitySmallBusiness Namespace Prefix:dei\_Data Type:xbri:booleanItemType Balance Type:na Period Type:duration

[- Definition](#)

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

[+ References](#)

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

[+ Details](#)

Name:dei\_EntityTaxIdentificationNumber Namespace Prefix:dei\_Data Type:dei:employerIdItemType Balance Type:na Period Type: duration

[- Definition](#)

Local phone number for entity.

[+ References](#)

No definition available.

[+ Details](#)

Name:dei\_LocalPhoneNumber Namespace Prefix:dei\_Data Type:xbri:normalizedStringItemType Balance Type:na Period Type: duration

[- Definition](#)

Title of a 12(b) registered security.

[+ References](#)

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

[+ Details](#)

Name:dei\_Security12bTitle Namespace Prefix:dei\_Data Type:dei:securityTitleItemType Balance Type:na Period Type:duration

[- Definition](#)

Name of the Exchange on which a security is registered.

[+ References](#)

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

[+ Details](#)

Name:dei\_SecurityExchangeName Namespace Prefix:dei\_Data Type:dei:edgarExchangeCodeItemType Balance Type:na Period Type: duration

[- Definition](#)

Trading symbol of an instrument as listed on an exchange.

[+ References](#)

No definition available.

[+ Details](#)

Name:dei\_TradingSymbol Namespace Prefix:dei\_Data Type:dei:tradingSymbolItemType Balance Type:na Period Type:duration XML 13 R2.htm IDEA: XBRL DOCUMENT

Condensed Consolidated Balance Sheets (Unaudited) - USD (\$) Nov. 30, 2024 Feb. 29, 2024 Current Assets Cash and cash equivalents \$ 164,600 \$ 1,517,232 Accounts receivable 26,383,266 9,153,692 Inventories 31,096 Prepayment and deposit 4,108,183 5,538,401 Other receivables 1,058,368 2,515,593 Total Current Assets 31,745,513 18,724,918 Non-current Assets Equipment 27,334 45,706 Intangible assets 14,916 30,456 Right-of-use asset 154,570 13,734 Total Non-Current Assets 196,820 89,896 TOTAL ASSETS 31,942,333 18,814,814

Current Liabilities— [Accounts payable](#) 18,433,571 15,153,359 [Accrual and other payables](#) 2,172,447 1,595,760 [Loan payable—shareholders](#) 1,596,806 [Lease liability, current portion](#) 116,081 4,796 [Total Current Liabilities](#) 22,318,905 6,753,915 Non-current Liabilities— [Lease liability, non-current portion](#) 39,933 [Total Non-Current Liabilities](#) 39,933 [TOTAL LIABILITIES](#) 22,358,838 6,753,915 [SHAREHOLDERS' EQUITY—Preferred stock, par value \\$.0001 per share; Authorized 1,000,000 shares; issued and outstanding—0—shares. Common Stock, par value \\$.0001 per share; Authorized 200,000,000 shares; issued and outstanding 53,807,850 shares and 52,545,350 issued and outstanding at November 30, 2024 and February 29, 2024 respectively](#) 5,381,254 [Additional paid-in capital](#) 42,304,746 40,292,778 [Additional paid-in capital—stock options](#) 1,656,321 1,037,276 [Accumulated deficit](#) (33,453,767) (28,448,833) [Accumulated other comprehensive income](#) (881,811) (782,362) [Stockholders' equity before non-controlling interests](#) 9,630,870 12,104,113 [Non-controlling interests](#) (47,375) (43,214) [TOTAL SHAREHOLDERS' EQUITY](#) 9,583,495 12,060,899 [TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY](#) \$ 31,942,333 \$ 18,814,814

[-References](#)

No definition available.

[+Details](#)

Name: [fngr\\_AdditionalPaidInCapitalStockOptions](#) Namespace Prefix: [fngr\\_](#) Data Type: [xbrli:monetaryItemType](#) Balance Type: [credit](#) Period Type: [instant](#)

[-Definition](#)

Carrying value as of the balance sheet date of liabilities incurred (and for which invoices have typically been received) and payable to vendors for goods and services received that are used in an entity's business. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer).

[+References](#)

Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210.5-02\(19\)\(a\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210.5-02(19)(a))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480566/210-10-S99-1)  
Reference 2: <http://www.xbrl.org/2003/role/exampleRef-Topic-852-SubTopic-10-Name-Accounting-Standards-Codification-Section-55-Paragraph-10-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481372/852-10-55-10>

[+Details](#)

Name: [us-gaap\\_AccountsPayableCurrent](#) Namespace Prefix: [us-gaap\\_](#) Data Type: [xbrli:monetaryItemType](#) Balance Type: [credit](#) Period Type: [instant](#)

[-Definition](#)

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

[+References](#)

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

[+Details](#)

Name: [us-gaap\\_AccountsReceivableNetCurrent](#) Namespace Prefix: [us-gaap\\_](#) Data Type: [xbrli:monetaryItemType](#) Balance Type: [debit](#) Period Type: [instant](#)

[-Definition](#)

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

[+References](#)

No definition available.

[+Details](#)

Name: [us-gaap\\_AccruedLiabilitiesAndOtherLiabilities](#) Namespace Prefix: [us-gaap\\_](#) Data Type: [xbrli:monetaryItemType](#) Balance Type: [credit](#) Period Type: [instant](#)

[-Definition](#)

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

Amount, less tax, of accumulated increase (decrease) in equity from transactions and other events and circumstances from nonowner source.

**+ References**

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**+ Details**

Name:us-gaap\_AccumulatedOtherComprehensiveIncomeLossNetOfTax Namespace Prefix:us-gaap\_Data Type:xbrli:monetaryItemType

Balance-Type:credit Period-Type:instant

#### -Definition

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

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#### +Details

Name:us-gaap\_AdditionalPaidInCapital Namespace-Prefix:us-gaap\_Data-Type:xbrli:monetaryItemType Balance-Type:credit Period-Type:instant

#### -Definition

Amount of asset recognized for present right to economic benefit.

#### +References

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#### + Details

Name:us-gaap\_Assets Namespace Prefix:us-gaap\_ Data Type:xbri:monetaryItemType Balance Type:debit Period Type:instant

#### - Definition

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

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[+ Details](#)

Name:us-gaap\_AssetsCurrent Namespace Prefix:us-gaap\_ Data Type:xbri:monetaryItemType Balance Type:debit Period Type:instant

[-References](#)

No definition available.

[+ Details](#)

Name:us-gaap\_AssetsCurrentAbstract Namespace Prefix:us-gaap\_ Data Type:xbri:stringItemType Balance Type:na Period Type:duration

[-Definition](#)

Sum of the carrying amounts as of the balance sheet date of all assets that are expected to be realized in cash, sold or consumed after one year or beyond the normal operating cycle, if longer.

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#### [+ Details](#)

Name:us-gaap\_AssetsNoncurrent Namespace Prefix:us-gaap\_ Data Type:xbri:monetaryItemType Balance Type:debit Period Type:instant

#### [-References](#)

No definition available.

#### [+ Details](#)

Name:us-gaap\_AssetsNoncurrentAbstract Namespace Prefix:us-gaap\_ Data Type:xbri:stringItemType Balance Type:na Period Type:duration

#### [-Definition](#)

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

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#### [+ Details](#)

Name:us-gaap\_CashAndCashEquivalentsAtCarryingValue Namespace Prefix:us-gaap\_ Data Type:xbri:monetaryItemType Balance Type:debit Period Type:instant

#### [-Definition](#)

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

#### [+ References](#)

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[+ Details](#)

Name: ~~us-gaap\_CommonStockValue~~ Namespace Prefix: ~~us-gaap\_~~ Data Type: ~~xbri:monetaryItemType~~ Balance Type: ~~credit~~ Period Type: ~~instant~~

[- Definition](#)

~~Amount, after impairment and amortization, of goodwill, indefinite-lived, and finite-lived intangible assets.~~

[+ References](#)

Reference 1: ~~http://www.xbrl.org/2009/role/commonPracticeRef-Topic 350-SubTopic 10-Name Accounting Standards Codification-Section S45-Paragraph 1-Publisher FASB-URI https://asc.fasb.org/1943274/2147480265/350-10-S45-1~~

[+ Details](#)

Name: ~~us-gaap\_IntangibleAssetsNetIncludingGoodwill~~ Namespace Prefix: ~~us-gaap\_~~ Data Type: ~~xbri:monetaryItemType~~ Balance Type: ~~debit~~ Period Type: ~~instant~~

[- Definition](#)

~~Amount after valuation and LIFO reserves of inventory expected to be sold, or consumed within one year or operating cycle, if longer.~~

[+ References](#)

Reference 1: ~~http://www.xbrl.org/2003/role/exampleRef-Topic 852-SubTopic 10-Name Accounting Standards Codification-Section 55-Paragraph 10-Publisher FASB-URI https://asc.fasb.org/1943274/2147481372/852-10-55-10~~Reference 2:

~~http://www.xbrl.org/2003/role/exampleRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 1-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483467/210-10-45-1~~Reference 3:

~~http://www.xbrl.org/2003/role/disclosureRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(6))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1~~

[+ Details](#)

Name: ~~us-gaap\_InventoryNet~~ Namespace Prefix: ~~us-gaap\_~~ Data Type: ~~xbri:monetaryItemType~~ Balance Type: ~~debit~~ Period Type: ~~instant~~

[- Definition](#)

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









Name:us-gaap\_Liabilities Namespace Prefix:us-gaap\_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:instant

**-Definition**

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

**+References**

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**+ Details**

Name:us-gaap\_LiabilitiesAndStockholdersEquity-Namespaces-Prefix:us-gaap\_Data-Type:xbrli:monetaryItemType-Balance-Type:credit  
Period-Type:instant

**- Definition**

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

**+ References**

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[+ Details](#)

Name:us-gaap\_LiabilitiesCurrent Namespace Prefix:us-gaap\_ Data Type:xbri:monetaryItemType Balance Type:credit Period Type:instant

[- References](#)

No definition available.

[+ Details](#)

Name:us-gaap\_LiabilitiesCurrentAbstract Namespace Prefix:us-gaap\_ Data Type:xbri:stringItemType Balance Type:na Period Type:duration

[- Definition](#)

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

[+ References](#)

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[+ Details](#)

Name:us-gaap\_LiabilitiesNoncurrent Namespace Prefix:us-gaap\_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:instant

[-References](#)

No definition available.

[+ Details](#)

Name:us-gaap\_LiabilitiesNoncurrentAbstract Namespace Prefix:us-gaap\_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration

[-Definition](#)

Carrying value as of the balance sheet date of portion of long-term loans payable due within one year or the operating cycle if longer.

[+ References](#)

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[+ Details](#)

Name:us-gaap\_LoansPayableCurrent Namespace Prefix:us-gaap\_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:instant

[-Definition](#)

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

[+ References](#)

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[+ Details](#)

Name:us-gaap\_MinorityInterest Namespace Prefix:us-gaap\_ Data Type:xbri:monetaryItemType Balance Type:credit Period Type:instant

[- Definition](#)

~~Present value of lessee's discounted obligation for lease payments from operating lease, classified as current.~~

[+ References](#)

~~Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-45-Paragraph-1-Subparagraph-\(b\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479041/842-20-45-1](http://www.xbrl.org/2003/role/disclosureRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-45-Paragraph-1-Subparagraph-(b)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479041/842-20-45-1)~~

[+ Details](#)

Name:us-gaap\_OperatingLeaseLiabilityCurrent Namespace Prefix:us-gaap\_ Data Type:xbri:monetaryItemType Balance Type:credit Period Type:instant

[- Definition](#)

~~Present value of lessee's discounted obligation for lease payments from operating lease, classified as noncurrent.~~

[+ References](#)

~~Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-45-Paragraph-1-Subparagraph-\(b\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479041/842-20-45-1](http://www.xbrl.org/2003/role/disclosureRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-45-Paragraph-1-Subparagraph-(b)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479041/842-20-45-1)~~

[+ Details](#)

Name:us-gaap\_OperatingLeaseLiabilityNoncurrent Namespace Prefix:us-gaap\_ Data Type:xbri:monetaryItemType Balance Type:credit Period Type:instant

[- Definition](#)

Amount of lessee's right to use underlying asset under operating lease.

[+ References](#)

Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-45-Paragraph-1-Subparagraph-\(a\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479041/842-20-45-1](http://www.xbrl.org/2003/role/disclosureRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-45-Paragraph-1-Subparagraph-(a)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479041/842-20-45-1)

[+ Details](#)

Name:us-gaap\_OperatingLeaseRightOfUseAsset Namespace Prefix:us-gaap\_ Data Type:xbri:monetaryItemType Balance Type:debit Period Type:instant

[- Definition](#)

Amount, after allowance, of receivables classified as other, due within one year or the operating cycle, if longer.

[+ References](#)

No definition available.

[+ Details](#)

Name:us-gaap\_OtherReceivablesNetCurrent Namespace Prefix:us-gaap\_ Data Type:xbri:monetaryItemType Balance Type:debit Period Type:instant

[- Definition](#)

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

[+ References](#)

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[+ Details](#)

Name:us-gaap\_PreferredStockValue Namespace Prefix:us-gaap\_Data Type:xbri:monetaryItemType Balance Type:credit Period Type:instant

**- Definition**

Amount of asset related to consideration paid in advance for costs that provide economic benefits in future periods, and amount of other assets that are expected to be realized or consumed within one year or the normal operating cycle, if longer.

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**+ Details**

Name:us-gaap\_PrepaidExpenseAndOtherAssetsCurrent Namespace Prefix:us-gaap\_Data Type:xbri:monetaryItemType Balance Type:debit Period Type:instant

**- Definition**

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

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[+ Details](#)

Name:us-gaap\_PropertyPlantAndEquipmentNet Namespace Prefix:us-gaap\_Data Type:xbri:monetaryItemType Balance Type:debit Period Type:instant

[- Definition](#)

Amount of accumulated undistributed earnings (deficit).

[+ References](#)

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#### [+ Details](#)

Name:us-gaap\_RetainedEarningsAccumulatedDeficit Namespace Prefix:us-gaap\_ Data Type:xbri:monetaryItemType Balance Type:credit Period Type:instant

#### [- Definition](#)

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

#### [+ References](#)

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[+ Details](#)

Name:us-gaap\_StockholdersEquity Namespace Prefix:us-gaap\_ Data Type:xbri:monetaryItemType Balance Type:credit Period Type:instant

[-References](#)

No definition available.

[+ Details](#)

Name:us-gaap\_StockholdersEquityAbstract Namespace Prefix:us-gaap\_ Data Type:xbri:stringItemType Balance Type:na Period Type:duration

[-Definition](#)

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

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[+ Details](#)  
Name:us-gAAP\_StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest Namespace Prefix:us-gAAP\_ Data Type:  
xbrli:monetaryItemType Balance Type:credit Period Type:instant XML 14 R3.htm IDEA: XBRL DOCUMENT  
Condensed Consolidated Balance Sheets (Unaudited) (Parenthetical) -- \$ / shares Nov. 30, 2024Feb. 29, 2024Statement of Financial

~~Position [Abstract] Preferred stock, par value \$ 0.0001 \$ 0.0001 Preferred stock, shares authorized 1,000,000 1,000,000 Preferred stock, shares issued 00 Preferred stock, shares outstanding 00 Common stock, par value \$ 0.0001 \$ 0.0001 Common stock, shares authorized 200,000,000 200,000,000 Common stock, shares issued 53,807,850 52,545,350 Common stock, shares outstanding 53,807,850 52,545,350~~  
~~- Definition~~

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

~~+ References~~

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~~+ Details~~

~~Name: us-gaap\_CommonStockParOrStatedValuePerShare Namespace Prefix: us-gaap\_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant~~

~~- Definition~~

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

~~+ References~~

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~~+ Details~~

~~Name: us-gaap\_CommonStockSharesAuthorized Namespace Prefix: us-gaap\_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant~~

~~- Definition~~

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

~~+ References~~

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~~+ Details~~

~~Name: us-gaap\_CommonStockSharesIssued Namespace Prefix: us-gaap\_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant~~

~~- Definition~~

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

~~+ References~~

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

#### [+ Details](#)

Name:us-gaap\_CommonStockSharesOutstanding Namespace Prefix:us-gaap\_ Data Type:xbrli:sharesItemType Balance Type:na Period Type:instant

#### [- Definition](#)

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

#### [+ References](#)

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

**[+ Details](#)**

**Name:**us-gaap\_PreferredStockParOrStatedValuePerShare **Namespace Prefix:**us-gaap\_ **Data Type:**dtr-types:perShareItemType **Balance Type:**na **Period Type:**instant

**[- Definition](#)**

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

**[+ References](#)**

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

**[+ Details](#)**

**Name:**us-gaap\_PreferredStockSharesAuthorized **Namespace Prefix:**us-gaap\_ **Data Type:**xbrli:sharesItemType **Balance Type:**na **Period Type:**instant

**[- Definition](#)**

**Number of shares issued for nonredeemable preferred shares and preferred shares redeemable solely at option of issuer. Includes, but is not limited to, preferred shares issued, repurchased, and held as treasury shares. Excludes preferred shares classified as debt.**

**[+ References](#)**

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

**[+ Details](#)**

**Name:**us-gaap\_PreferredStockSharesIssued **Namespace Prefix:**us-gaap\_ **Data Type:**xbrli:sharesItemType **Balance Type:**na **Period Type:**

instant

**- Definition**

Aggregate share number for all nonredeemable preferred stock (or preferred stock redeemable solely at the option of the issuer) held by stockholders. Does not include preferred shares that have been repurchased.

**+ References**

Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(28\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(28))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)  
Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph \(SX 210.6-05\(4\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph (SX 210.6-05(4))-Publisher FASB-URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2)  
Reference 3: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210.6-09\(4\)\(b\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210.6-09(4)(b))-Publisher FASB-URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3)  
Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.6-04\(16\)\(a\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.6-04(16)(a))-Publisher FASB-URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1)  
Reference 5: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210.6-09\(7\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210.6-09(7))-Publisher FASB-URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3)

**+ Details**

Name:us-gaap\_PREFERREDSTOCKSHARESOUTSTANDING Namespace Prefix:us-gaap\_ Data Type:xbrli:sharesItemType Balance Type:na Period Type:instant

**- References**

No definition available.

**+ Details**

Name:us-gaap\_StatementOfFinancialPositionAbstract Namespace Prefix:us-gaap\_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration XML 15 R4.htm IDEA: XBRL DOCUMENT Unaudited Condensed Consolidated Statements of Operations -- USD (\$) 3 Months Ended 9 Months Ended Nov. 30, 2024 Nov. 30, 2023 Nov. 30, 2024 Nov. 30, 2023  
Income Statement [Abstract] — Revenue\$ 8,534,079\$ 6,140,146\$ 25,366,825\$ 27,588,403Cost of revenue(8,090,509)(5,502,151)(23,940,338)(24,446,325)Gross profit443,570637,9951,426,4873,142,078Amortization & depreciation(11,561)(17,525)(35,315)(53,538)General & administrative expenses(1,579,619)(2,256,185)(4,997,452)(5,252,531)Marketing cost(140,478)(40,963)(274,584)

(92,559) **Research & development** (146,735) (176,119) (506,001) (525,174) **Stock compensation expenses** (179,284) (108,213) (582,517) (559,092) **Total operating expenses** (2,057,677) (2,599,005) (6,395,869) (6,482,894) **Net loss from operations** (1,614,107) (1,961,010) (4,969,382) (3,340,816) **Other income (expense):** **Interest income** 4,270 12,578 36,511 149,425 **Interest expense** (67,325) (95,903) (121,451) **Exchange gain (loss)** (261) 448 12,132 (1,580) **Other income** 14,768 2,181 19,584 69,705 **Total other income (expense)** (48,548) 15,207 (27,676) (3,901) **Net loss before income tax** (1,662,655) (1,945,803) (4,997,058) (3,344,717) **Income tax expenses** (57) (12,037) **Net loss** (1,662,712) (1,945,803) (5,009,095) (3,344,717) **Less: Net profit (loss) attributable to the non-controlling interest** (1,911) (1,460) (4,161) (822) **Net loss attributable to the Company's shareholders** (1,660,801) (1,944,343) (5,004,934) (3,343,895) **Other comprehensive income:** **Foreign currency translation adjustments** (274,666) 252,155 (99,449) (271,579) **Comprehensive loss** (1,935,467) (1,692,188) (5,104,383) (3,615,474) **Less: Comprehensive loss attributable to non-controlling interest** (181) 221 (1,064) (23) **Comprehensive loss attributable to the Company** \$ (1,935,286) \$ (1,692,409) \$ (5,103,319) \$ (3,615,451) **NET PROFIT (LOSS) PER SHARE** **Loss Per Share - Basic** \$ (0.03) \$ (0.04) \$ (0.09) \$ (0.06) **Loss Per Share - Diluted** \$ (0.03) \$ (0.04) \$ (0.09) \$ (0.06) **NET PROFIT (LOSS) PER SHARE ATTRIBUTABLE TO THE COMPANY** **Weighted Average Common Shares Outstanding - Basic** 53,326,531 52,527,382 52,898,259 52,044,125 **Weighted Average Common Shares Outstanding - Diluted** 53,326,531 52,527,382 52,898,259 52,044,125

**-References**

No definition available.

**+Details**

Name: **fngr\_MarketingCost** Namespace Prefix: **fngr\_** Data Type: **xbri:monetaryItemType** Balance Type: **debit** Period Type: **duration**

**-References**

No definition available.

**+Details**

Name: **fngr\_NetProfitLossPerShareAttributableToCompanyAbstract** Namespace Prefix: **fngr\_** Data Type: **xbri:stringItemType** Balance Type: **na** Period Type: **duration**

**-Definition**

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

**+References**

Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic-220-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-2-Subparagraph-\(SX-210.5-03\(24\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147483621/220-10-S99-2](http://www.xbrl.org/2003/role/disclosureRef-Topic-220-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-2-Subparagraph-(SX-210.5-03(24))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147483621/220-10-S99-2)  
Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic-942-SubTopic-220-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210.9-04\(26\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147478524/942-220-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic-942-SubTopic-220-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210.9-04(26))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147478524/942-220-S99-1)  
Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic-944-SubTopic-220-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210.7-04\(22\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147477250/944-220-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic-944-SubTopic-220-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210.7-04(22))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147477250/944-220-S99-1)  
Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic-220-SubTopic-10-Name-Accounting-Standards-Codification-Section-45-Paragraph-1A-Subparagraph-\(c\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482790/220-10-45-1A](http://www.xbrl.org/2003/role/disclosureRef-Topic-220-SubTopic-10-Name-Accounting-Standards-Codification-Section-45-Paragraph-1A-Subparagraph-(c)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482790/220-10-45-1A)  
Reference 5: [http://www.xbrl.org/2003/role/disclosureRef-Topic-220-SubTopic-10-Name-Accounting-Standards-Codification-Section-45-Paragraph-1B-Subparagraph-\(b\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482790/220-10-45-1B](http://www.xbrl.org/2003/role/disclosureRef-Topic-220-SubTopic-10-Name-Accounting-Standards-Codification-Section-45-Paragraph-1B-Subparagraph-(b)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482790/220-10-45-1B)  
Reference 6: [http://www.xbrl.org/2003/role/disclosureRef-Topic-944-SubTopic-220-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210.7-04\(20\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147477250/944-220-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic-944-SubTopic-220-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210.7-04(20))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147477250/944-220-S99-1)  
Reference 7: <http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-220-SubTopic-10-Section-45-Paragraph-5-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482790/220-10-45-5>

**+ Details**

Name:us-gaap\_ComprehensiveIncomeNetOfTax Namespace Prefix:us-gaap\_ Data Type:xbrli:monetaryItemType Balance Type:credit  
Period Type:duration

**-References**

No definition available.

**+ Details**

Name:us-gaap\_ComprehensiveIncomeNetOfTaxAbstract Namespace Prefix:us-gaap\_ Data Type:xbrli:stringItemType Balance Type:na  
Period Type:duration

**-Definition**

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.

**+ References**

Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section 45 -Paragraph 20 -SubTopic 10 -Topic 810 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481231/810-10-45-20>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(23)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483621/220-10-S99-2>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(25)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478524/942-220-S99-1>Reference 4: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(21)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147477250/944-220-S99-1>Reference 5: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 45 -Paragraph 21 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481231/810-10-45-21>Reference 6: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (c) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482790/220-10-45-1A>Reference 7: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (b) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482790/220-10-45-1B>Reference 8: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(20)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147477250/944-220-S99-1>Reference 9: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 55 -Paragraph 4K -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481175/810-10-55-4K>

#### [+ Details](#)

Name:us-gaap\_ComprehensiveIncomeNetOfTaxAttributableToNoncontrollingInterest Namespace Prefix:us-gaap\_ Data Type:xbri:monetaryItemType Balance Type:debit Period Type:duration

#### [- Definition](#)

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

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[+ Details](#)  
Name:us-gAAP\_CostOfRevenue Namespace Prefix:us-gAAP\_Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:duration

[- Definition](#)

The current period expense charged against earnings on long-lived, physical assets not used in production, and which are not intended for resale, to allocate or recognize the cost of such assets over their useful lives, or to record the reduction in book value of an

ror 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.

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#### [+ Details](#)

Name:us-gaap\_DepreciationAndAmortization Namespace Prefix:us-gaap\_ Data Type:xbri:monetaryItemType Balance Type:debit Period Type:duration

#### [-References](#)

No definition available.

#### [+ Details](#)

Name:us-gaap\_EarningsPerShareAbstract Namespace Prefix:us-gaap\_ Data Type:xbri:stringItemType Balance Type:na Period Type:duration

#### [-Definition](#)

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

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### [+ Details](#)

Name:us-gaap\_EarningsPerShareBasic Namespace Prefix:us-gaap\_Data Type:dtr-types:perShareItemType Balance Type:na Period Type:duration

### [- Definition](#)

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

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[+ Details](#)

~~Name:us-gaap\_EarningsPerShareDiluted Namespace Prefix:us-gaap\_Data Type:dtr-types:perShareItemType Balance Type:na Period Type:duration~~

[- Definition](#)

~~Amount of expense for employee benefit and equity-based compensation.~~

[+ References](#)

~~No definition available.~~

[+ Details](#)

~~Name:us-gaap\_EmployeeBenefitsAndShareBasedCompensation Namespace Prefix:us-gaap\_Data Type:xbri:monetaryItemType Balance Type:debit Period Type:duration~~

[- Definition](#)

~~Amount, before tax, of realized and unrealized gain (loss) from foreign currency transaction.~~

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## [+ Details](#)

Name: **us-gaap-ForeignCurrencyTransactionGainLossBeforeTax** Namespace Prefix: **us-gaap\_** Data Type: **xbri:monetaryItemType** Balance Type: **credit** Period Type: **duration**

## [-Definition](#)

The aggregate total of expenses of managing and administering the affairs of an entity, including affiliates of the reporting entity, which are not directly or indirectly associated with the manufacture, sale or creation of a product or product line.

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[+ Details](#)

Name:us-gaap\_GeneralAndAdministrativeExpense\_Namespace Prefix:us-gaap\_ Data Type:xbrli:monetaryItemType Balance Type:debit  
Period Type:duration

[- Definition](#)

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

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#### [+ Details](#)

Name:us-gAAP\_GrossProfit Namespace Prefix:us-gAAP\_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:duration

#### [- Definition](#)

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

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**+ Details**

Name:us-gaap\_IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest Namespace  
Prefix:us-gaap\_ Data Type:xbri:monetaryItemType Balance Type:credit Period Type:duration

**-References**

No definition available.

**+ Details**

Name:us-gaap\_IncomeStatementAbstract Namespace Prefix:us-gaap\_ Data Type:xbri:stringItemType Balance Type:na Period Type:  
duration

**-Definition**

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

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**[+ Details](#)**

**Name:**us-gaap\_IncomeTaxExpenseBenefit **Namespace Prefix:**us-gaap\_ **Data Type:**xbri:monetaryItemType **Balance Type:**debit **Period Type:**duration

**[- Definition](#)**

**Amount of interest expense classified as nonoperating.**

**[+ References](#)**

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[+ Details](#)

Name:us-gaap\_InterestExpenseNonoperating Namespace Prefix:us-gaap\_ Data Type:xbri:monetaryItemType Balance Type:debit Period Type:duration

[- Definition](#)

Amount of interest income (expense) classified as nonoperating.

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[+ Details](#)

Name:us-gaap\_InterestIncomeExpenseNonoperatingNet Namespace Prefix:us-gaap\_ Data Type:xbri:monetaryItemType Balance Type:credit Period Type:duration

[- Definition](#)

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

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**+ Details**

Name:us-gaap\_NetIncomeLoss Namespace Prefix:us-gaap\_ Data Type:xbri:monetaryItemType Balance Type:credit Period Type: duration

**- Definition**

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

**+ References**

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Balance-Type:debit Period-Type:duration

**-Definition**

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

**+References**

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**+Details**

Name:us-gaap\_NonoperatingIncomeExpense Namespace Prefix:us-gaap\_Data Type:xbri:monetaryItemType Balance Type:credit Period Type:duration

**-References**

No definition available.

**+Details**

Name:us-gaap\_NonoperatingIncomeExpenseAbstract Namespace Prefix:us-gaap\_Data Type:xbri:stringItemType Balance Type:na Period Type:duration

**-Definition**

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

**+References**

No definition available.

**+Details**

Name:us-gaap\_OperatingExpenses Namespace Prefix:us-gaap\_Data Type:xbri:monetaryItemType Balance Type:debit Period Type:duration

**-Definition**

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

**+References**

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**+ Details**

**Name:us-gaap\_OperatingIncomeLoss Namespace Prefix:us-gaap\_ Data Type:xbri:monetaryItemType Balance Type:credit Period Type:duration**

**- Definition**

**Amount after tax and reclassification adjustments of gain (loss) on foreign currency translation adjustments, foreign currency transactions designated and effective as economic hedges of a net investment in a foreign entity and intra-entity foreign currency transactions that are of a long-term investment nature.**

**+ References**

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**+ Details**

**Name:us-gaap\_OtherComprehensiveIncomeLossForeignCurrencyTransactionAndTranslationAdjustmentNetOfTax Namespace Prefix:us-gaap\_ Data Type:xbri:monetaryItemType Balance Type:credit Period Type:duration**

**- Definition**

**Amount of tax expense (benefit) allocated to other comprehensive income (loss).**

**+ References**

Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 45-Paragraph 12-SubTopic 10-Topic 220-Publisher FASB-URI https://asc.fasb.org/1943274/2147482790/220-10-45-12>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 4-Publisher FASB-URI https://asc.fasb.org/1943274/2147482765/220-10-50-4>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef-Topic 830-SubTopic 30-Name Accounting Standards Codification-Section 50-Paragraph 1-Publisher FASB-URI https://asc.fasb.org/1943274/2147481674/830-30-50-1>Reference 4: <http://www.xbrl.org/2003/role/disclosureRef-Topic 830-SubTopic 30-Name Accounting Standards Codification-Section 45-Paragraph 17-Publisher FASB-URI https://asc.fasb.org/1943274/2147481694/830-30-45-17>Reference 5: [http://www.xbrl.org/2003/role/disclosureRef-Topic 830-SubTopic 30-Name Accounting Standards Codification-Section 45-Paragraph 20-Subparagraph \(c\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481694/830-30-45-20](http://www.xbrl.org/2003/role/disclosureRef-Topic 830-SubTopic 30-Name Accounting Standards Codification-Section 45-Paragraph 20-Subparagraph (c)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481694/830-30-45-20)Reference 6: [http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.7-04\(19\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.7-04(19))-Publisher FASB-URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1)Reference 7: <http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 10-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-10>Reference 8: [http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 20-Name Accounting Standards Codification-Section 45-Paragraph 11-Subparagraph \(b\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482659/740-20-45-11](http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 20-Name Accounting Standards Codification-Section 45-Paragraph 11-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482659/740-20-45-11)Reference 9: [http://www.xbrl.org/2003/role/disclosureRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph \(SX 210.5-03\(21\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph (SX 210.5-03(21))-Publisher FASB-URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2)Reference 10: [http://www.xbrl.org/2003/role/disclosureRef-Topic 942-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.9-04\(23\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 942-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.9-04(23))-Publisher FASB-URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1)Reference 11: [http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 20-Name Accounting Standards Codification-Section 45-Paragraph 2-Subparagraph \(d\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482659/740-20-45-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 20-Name Accounting Standards Codification-Section 45-Paragraph 2-Subparagraph (d)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482659/740-20-45-2)

[+ Details](#)

Name:us-gaap\_OtherComprehensiveIncomeLossTax Namespace Prefix:us-gaap\_ Data Type:xbri:monetaryItemType Balance Type:debit Period Type:duration

[- Definition](#)

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

[+ References](#)

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

[+ Details](#)

Name:us-gaap\_OtherNonoperatingIncomeExpense Namespace Prefix:us-gaap\_ Data Type:xbri:monetaryItemType Balance Type:credit Period Type:duration

[- Definition](#)

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

[+ References](#)

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#### [+ Details](#)

Name:us-gaap\_ProfitLoss Namespace Prefix:us-gaap\_ Data Type:xbli:monetaryItemType Balance Type:credit Period Type:duration

#### [- Definition](#)

~~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.~~

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#### [+ Details](#)

Name:us-gaap\_ResearchAndDevelopmentExpense Namespace Prefix:us-gaap\_ Data Type:xbli:monetaryItemType Balance Type:debit Period Type:duration

#### [- Definition](#)

Amount of revenue recognized from goods sold, services rendered, insurance premiums, or other activities that constitute an earning process. Includes, but is not limited to, investment and interest income before deduction of interest expense when recognized as a component of revenue, and sales and trading gain (loss).

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210.13-01(a)(4)(iv))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1A)Reference 14: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph \(SX 210.13-01\(a\)\(5\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1A](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph (SX 210.13-01(a)(5))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1A)Reference 15: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph \(SX 210.13-02\(a\)\(4\)\(i\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1B](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph (SX 210.13-02(a)(4)(i))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1B)Reference 16: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph \(SX 210.13-02\(a\)\(4\)\(iii\)\(A\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1B](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph (SX 210.13-02(a)(4)(iii)(A))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1B)Reference 17: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph \(SX 210.13-02\(a\)\(4\)\(iii\)\(B\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1B](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section 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Codification-Section S99-Paragraph 1B-Subparagraph (SX 210.13-02(a)(5))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1B)Reference 20: [http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 30-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482810/280-10-50-30](http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 30-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482810/280-10-50-30)Reference 21: <http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 42-Publisher FASB-URI https://asc.fasb.org/1943274/2147482810/280-10-50-42>Reference 22: [http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 22-Subparagraph \(b\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482810/280-10-50-22](http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 22-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482810/280-10-50-22)

~~<https://asc.fasb.org/1943274/2147482810/280-10-50-22>Reference 23: <http://www.xbrl.org/2003/role/disclosureRef>-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 40-Publisher FASB-URI~~  
~~<https://asc.fasb.org/1943274/2147482810/280-10-50-40>Reference 24: <http://www.xbrl.org/2003/role/disclosureRef>-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 22-Subparagraph (a)-Publisher FASB-URI~~  
~~<https://asc.fasb.org/1943274/2147482810/280-10-50-22>Reference 25: <http://www.xbrl.org/2003/role/disclosureRef>-Topic 942-SubTopic 235-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.9-05(b)(2))-Publisher FASB-URI~~  
~~<https://asc.fasb.org/1943274/2147477314/942-235-S99-1>Reference 26: <http://www.xbrl.org/2003/role/disclosureRef>-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph (SX 210.5-03(1))-Publisher FASB-URI~~  
~~<https://asc.fasb.org/1943274/2147483621/220-10-S99-2>~~





**+ Details**

Name:us-gaap\_Revenues Namespace Prefix:us-gaap\_Data Type:xbri:monetaryItemType Balance Type:credit Period Type:duration

**- Definition**

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

**+ References**

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

**+ Details**

Name:us-gaap\_WeightedAverageNumberOfDilutedSharesOutstanding Namespace Prefix:us-gaap\_Data Type:xbri:sharesItemType Balance Type:na Period Type:duration

**- Definition**

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

**+ References**

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

**+ Details**

Name:us-gaap\_WeightedAverageNumberOfSharesOutstandingBasic Namespace Prefix:us-gaap\_Data Type:xbri:sharesItemType Balance Type:na Period Type:duration XML 16 R5.htm IDEA: XBRL DOCUMENT

Unaudited Condensed Consolidated Statement of Shareholders' Equity--USD (\$)	Common Stock [Member]	Additional Paid-in Capital [Member]	Additional Paid-in Stock [Member]	Retained Earnings [Member]	AOCI Attributable to Parent [Member]	Stockholders' Equity [Member]	Noncontrolling Interest [Member]	Total
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<a href="#">Beginning balance, value at Feb. 28, 2023</a>	\$ 4,943	\$ 37,406	\$ 415	\$ 632,664	\$ (24,691,314)	\$ (391,692)	\$ 12,961,016	\$ 11,284	\$ 12,972,300
<a href="#">Beginning balance, shares at Feb. 28, 2023</a>	20,000	49,432	214				60,000	60,000	Common stock issued for cash, shares
<a href="#">Common stock issued for professional service, shares</a>	70,000								780,000
<a href="#">Execution of convertible notes, shares</a>	2,465,816								121,422
<a href="#">Accumulated other comprehensive income</a>				413,808	413,808				1,209
<a href="#">Net loss</a>	(1,264,262)					(1,265,471)			1,209
<a href="#">Balance at November, 2023 at May. 31, 2023</a>	\$ 5,199	\$ 39,273	\$ 122	\$ 632,664	\$ (25,956,785)	\$ 22,116	\$ 13,976	\$ 31,612	\$ 13,988,809
<a href="#">Ending balance, shares at May. 31, 2023</a>	351,988	830							Common stock issued for cash, shares
<a href="#">Common stock issued for professional service, shares</a>	260,000								30,822
<a href="#">Common stock issued for professional service, shares</a>	12,500								121,422
<a href="#">Cashless exercise of warrants</a>				483,086	483,086				937,542
<a href="#">Accumulated other comprehensive income</a>	(937,542)					(937,542)			750
<a href="#">Net loss</a>	(134,081)			(571)	(134,652)				115,750
<a href="#">Ending balance, shares at Aug. 31, 2023</a>	52,381	952							Common stock issued for
<a href="#">Common stock issued for</a>	(26,090,866)	(915,426)	14,198	601	11,922	14,210	523		

[cash](#) [Common stock issued for professional service](#) \$ 7130,408 130,415 130,415 [Common stock issued for professional service, shares](#) 72,500 — [Deemed net-stock exercise of options](#) \$ 978,465 (78,474) [Deemed net-stock exercise of options, shares](#) 90,898 — [Accumulated other comprehensive income](#) 252,155 252,155 252,155 [Net loss](#) (1,944,343) (1,944,343) (1,460) (1,945,803) [Balance at November, 2023 at Nov. 30, 2023](#) \$ 5,25440,292,778 1,037,276 (28,035,209) (663,271) 12,636,828 10,462 12,647,290 [Ending balance, shares at Nov. 30, 2023](#) 52,545,350 — [Beginning balance, value at Feb. 29, 2024](#) \$ 5,25440,292,778 1,037,276 (28,448,833) (782,362) 12,104,113 (43,214) 12,060,899 [Beginning balance, shares at Feb. 29, 2024](#) 52,545,350 — [Common stock issued for professional service](#) \$ 17369,577 369,594 369,594 [Common stock issued for professional service, shares](#) 167,500 — [Additional paid-in capital – stock options](#) 196,344 196,344 196,344 [Accumulated other comprehensive income](#) (64,999) (64,999) (64,999) [Net loss](#) (1,655,904) (1,655,904) 72 (1,655,832) [Balance at November, 2023 at May. 31, 2024](#) \$ 5,27140,662,355 1,233,620 (30,104,737) (847,361) 10,949,148 (43,142) 10,906,006 [Ending balance, shares at May. 31, 2024](#) 52,712,850 — [Additional paid-in capital – stock options](#) 422,701 422,701 422,701 [Accumulated other comprehensive income](#) 240,216 240,216 240,216 [Net loss](#) (1,688,229) (1,688,229) (2,322) (1,690,551) [Balance at November, 2023 at Aug. 31, 2024](#) \$ 5,27140,662,355 1,656,321 (31,792,966) (607,145) 9,923,836 (45,464) 9,878,372 [Ending balance, shares at Aug. 31, 2024](#) 52,712,850 — [Common stock issued for cash](#) \$ 1101,642,391 1,642,501 1,642,501 [Common stock issued for cash, shares](#) 1,095,000 — [Accumulated other comprehensive income](#) (274,666) (274,666) (274,666) [Net loss](#) (1,660,801) (1,660,801) (1,911) (1,662,712) [Balance at November, 2023 at Nov. 30, 2024](#) \$ 5,381\$ 42,304,746\$ 1,656,321\$ (33,453,767)\$ (881,811)\$ 9,630,870 \$ (47,375)\$ 9,583,495 [Ending balance, shares at Nov. 30, 2024](#) 53,807,850 —

[-References](#)

No definition available.

[+Details](#)

Name: [fngr\\_CashlessExerciseOfWarrants](#) Namespace Prefix: [fngr\\_](#) Data Type: [xbrli:monetaryItemType](#) Balance Type: [credit](#) Period Type: [duration](#)

[-References](#)

No definition available.

[+Details](#)

Name: [fngr\\_CashlessExerciseOfWarrantsShares](#) Namespace Prefix: [fngr\\_](#) Data Type: [xbrli:sharesItemType](#) Balance Type: [na](#) Period Type: [duration](#)

[-References](#)

No definition available.

[+Details](#)

Name: [fngr\\_DeemedNetstockExerciseOfOptions](#) Namespace Prefix: [fngr\\_](#) Data Type: [xbrli:monetaryItemType](#) Balance Type: [debit](#) Period Type: [duration](#)

[-References](#)

No definition available.

[+Details](#)

Name: [fngr\\_DeemedNetstockExerciseOfOptionsShares](#) Namespace Prefix: [fngr\\_](#) Data Type: [xbrli:sharesItemType](#) Balance Type: [na](#) Period Type: [duration](#)

[-References](#)

No definition available.

[+Details](#)

Name: [fngr\\_ExecutionOfConvertibleNotes](#) Namespace Prefix: [fngr\\_](#) Data Type: [xbrli:monetaryItemType](#) Balance Type: [credit](#) Period Type: [duration](#)

[-References](#)

No definition available.

[+Details](#)

Name: [fngr\\_ExecutionOfConvertibleNotesShares](#) Namespace Prefix: [fngr\\_](#) Data Type: [xbrli:sharesItemType](#) Balance Type: [na](#) Period Type: [duration](#)

[-Definition](#)

Amount of decrease in additional paid in capital (APIC) resulting from direct costs associated with issuing stock. Includes, but is not limited to, legal and accounting fees and direct costs associated with stock issues under a shelf registration.

[+References](#)

Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481112/505-10-50-2> Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480008/505-10-S99-1>

**+ Details**

Name:us-gaap\_AdjustmentsToAdditionalPaidInCapitalStockIssuedIssuanceCosts Namespace Prefix:us-gaap\_Data Type:  
xbrli:monetaryItemType Balance Type:debit Period Type:duration

**- Definition**

Amount, after deduction of tax, noncontrolling interests, dividends on preferred stock and participating securities; of income (loss) available to common shareholders.

**+ References**

Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic-805-SubTopic-60-Name-Accounting-Standards-Codification-Section-65-Paragraph-1-Subparagraph-\(g\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147476176/805-60-65-1](http://www.xbrl.org/2003/role/disclosureRef-Topic-805-SubTopic-60-Name-Accounting-Standards-Codification-Section-65-Paragraph-1-Subparagraph-(g)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147476176/805-60-65-1)Reference 2: <http://www.xbrl.org/2003/role/disclosureRef-Topic-250-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-3-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147483443/250-10-50-3>Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic-250-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-11-Subparagraph-\(a\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147483443/250-10-50-11](http://www.xbrl.org/2003/role/disclosureRef-Topic-250-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-11-Subparagraph-(a)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147483443/250-10-50-11)Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic-250-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-11-Subparagraph-\(b\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147483443/250-10-50-11](http://www.xbrl.org/2003/role/disclosureRef-Topic-250-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-11-Subparagraph-(b)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147483443/250-10-50-11)Reference 5: <http://www.xbrl.org/2003/role/disclosureRef-Topic-250-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-4-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147483443/250-10-50-4>Reference 6: [http://www.xbrl.org/2003/role/disclosureRef-Topic-220-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-5-Subparagraph-\(SAB-Topic-6.B\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147483621/220-10-S99-5](http://www.xbrl.org/2003/role/disclosureRef-Topic-220-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-5-Subparagraph-(SAB-Topic-6.B)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147483621/220-10-S99-5)Reference 7: [http://www.xbrl.org/2003/role/disclosureRef-Topic-260-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-Subparagraph-\(a\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482662/260-10-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic-260-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-Subparagraph-(a)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482662/260-10-50-1)Reference 8: <http://www.xbrl.org/2003/role/disclosureRef-Topic-260-SubTopic-10-Name-Accounting-Standards-Codification-Section-45-Paragraph-10-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482689/260-10-45-10>Reference 9: <http://www.xbrl.org/2003/role/disclosureRef-Topic-260-SubTopic-10-Name-Accounting-Standards-Codification-Section-45-Paragraph-11-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482689/260-10-45-11>Reference 10: [http://www.xbrl.org/2003/role/disclosureRef-Topic-260-SubTopic-10-Name-Accounting-Standards-Codification-Section-45-Paragraph-60B-Subparagraph-\(c\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482689/260-10-45-60B](http://www.xbrl.org/2003/role/disclosureRef-Topic-260-SubTopic-10-Name-Accounting-Standards-Codification-Section-45-Paragraph-60B-Subparagraph-(c)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482689/260-10-45-60B)

**+ Details**

**Name:us-gaap\_NetIncomeLossAvailableToCommonStockholdersBasic Namespace Prefix:us-gaap\_ Data Type:xbri:monetaryItemType  
Balance Type:credit Period Type:duration**

**- Definition**

**Amount after tax of other comprehensive income (loss) attributable to parent entity.**

**+ References**

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[+ Details](#)

Name:us-gaap\_OtherComprehensiveIncomeLossNetOfTaxPortionAttributableToParent Namespace Prefix:us-gaap\_ Data Type:xbri:monetaryItemType Balance Type:credit Period Type:duration

[- Definition](#)

The number of shares issued or sold by the subsidiary or equity method investee per stock transaction.

[+ References](#)

No definition available.

[+ Details](#)

Name:us-gaap\_SaleOfStockNumberOfSharesIssuedInTransaction Namespace Prefix:us-gaap\_ Data Type:xbri:sharesItemType Balance Type:na Period Type:duration

[- Definition](#)

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

[+ References](#)

No definition available.

[+ Details](#)

Name:us-gaap\_SharesOutstanding Namespace Prefix:us-gaap\_ Data Type:xbri:sharesItemType Balance Type:na Period Type:instant

[- Definition](#)

Number of shares issued in lieu of cash for services contributed to the entity. Number of shares includes, but is not limited to, shares issued for services contributed by vendors and founders.

[+ References](#)

No definition available.

[+ Details](#)

Name:us-gaap\_StockIssuedDuringPeriodSharesIssuedForServices Namespace Prefix:us-gaap\_ Data Type:xbri:sharesItemType Balance Type:na Period Type:duration

[- Definition](#)

Value of stock issued in lieu of cash for services contributed to the entity. Value of the stock issued includes, but is not limited to, services contributed by vendors and founders.

[+ References](#)

No definition available.

[+ Details](#)

Name:us-gaap\_StockIssuedDuringPeriodValueIssuedForServices Namespace Prefix:us-gaap\_ Data Type:xbri:monetaryItemType Balance Type:credit Period Type:duration

[- Definition](#)

Equity impact of the value of new stock issued during the period. Includes shares issued in an initial public offering or a secondary public offering.

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[+ Details](#)

Name:us-gaap\_StockIssuedDuringPeriodValueNewIssues Namespace Prefix:us-gaap\_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:duration

[- Definition](#)

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

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[http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-210-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210.6-04\(19\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference-38](http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-210-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210.6-04(19))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference-38): [http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-210-Name-Accounting-Standards-Codification-Section-S99-Paragraph-2-Subparagraph-\(SX-210.6-05\(4\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479170/946-210-S99-2Reference-39](http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-210-Name-Accounting-Standards-Codification-Section-S99-Paragraph-2-Subparagraph-(SX-210.6-05(4))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479170/946-210-S99-2Reference-39): [http://www.xbrl.org/2009/role/commonPracticeRef-Topic-946-SubTopic-220-Name-Accounting-Standards-Codification-Section-S99-Paragraph-3-Subparagraph-\(SX-210.6-09\(4\)\(b\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference-40](http://www.xbrl.org/2009/role/commonPracticeRef-Topic-946-SubTopic-220-Name-Accounting-Standards-Codification-Section-S99-Paragraph-3-Subparagraph-(SX-210.6-09(4)(b))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference-40): [http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-220-Name-Accounting-Standards-Codification-Section-S99-Paragraph-3-Subparagraph-\(SX-210.6-09\(6\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference-41](http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-220-Name-Accounting-Standards-Codification-Section-S99-Paragraph-3-Subparagraph-(SX-210.6-09(6))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference-41): [http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-220-Name-Accounting-Standards-Codification-Section-S99-Paragraph-3-Subparagraph-\(SX-210.6-09\(7\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference-42](http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-220-Name-Accounting-Standards-Codification-Section-S99-Paragraph-3-Subparagraph-(SX-210.6-09(7))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference-42): [http://www.xbrl.org/2003/role/disclosureRef-Topic-505-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210.3-04\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480008/505-10-S99-1Reference-43](http://www.xbrl.org/2003/role/disclosureRef-Topic-505-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210.3-04)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480008/505-10-S99-1Reference-43): [http://www.xbrl.org/2009/role/commonPracticeRef-Topic-235-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210.4-08\(g\)\(1\)\(ii\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference-44](http://www.xbrl.org/2009/role/commonPracticeRef-Topic-235-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210.4-08(g)(1)(ii))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference-44): [http://www.xbrl.org/2009/role/commonPracticeRef-Topic-323-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-3-Subparagraph-\(c\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference-45](http://www.xbrl.org/2009/role/commonPracticeRef-Topic-323-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-3-Subparagraph-(c)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference-45): [http://www.xbrl.org/2009/role/commonPracticeRef-Topic-825-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-28-Subparagraph-\(f\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference-46](http://www.xbrl.org/2009/role/commonPracticeRef-Topic-825-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-28-Subparagraph-(f)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference-46): <http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-810-SubTopic-10-Section-45-Paragraph-15-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481231/810-10-45-15Reference-47>: <http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-810-SubTopic-10-Section-45-Paragraph-16-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481231/810-10-45-16Reference-48>: <http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-810-SubTopic-10-Section-55-Paragraph-41-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481175/810-10-55-41Reference-49>: [http://www.xbrl.org/2003/role/disclosureRef-Topic-350-SubTopic-60-Name-Accounting-Standards-Codification-Section-65-Paragraph-1-Subparagraph-\(b\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147476166/350-60-65-1](http://www.xbrl.org/2003/role/disclosureRef-Topic-350-SubTopic-60-Name-Accounting-Standards-Codification-Section-65-Paragraph-1-Subparagraph-(b)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147476166/350-60-65-1)









[+ Details](#)

Name:us-gaap\_StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest Namespace Prefix:us-gaap\_ Data Type:xbri:monetaryItem Type:Balance Type:credit Period Type:instant XML 17-R6.htm IDEA:XBRL DOCUMENT

Unaudited Condensed Consolidated Statements of Cash Flows -- USD (\$) 9 Months Ended

Nov. 30, 2024

Nov. 30, 2023

Statement of Cash Flows [Abstract] Net loss \$ (5,009,095) \$ (3,344,717) Adjustments to reconcile net loss to net cash provided by (used in) operating activities: Share based compensation expenses 988,639 927,372 Amortization and depreciation 35,315 53,538 Change in operating assets and liabilities: (Increase) decrease in accounts receivable (17,296,795) (5,072,577) (Increase) decrease in prepayment and deposit 1,390,794 (1,113,267) (Increase) decrease in other receivables 1,438,128 (2,161,319) (Increase) decrease in inventories (31,096) (Increase) decrease in accounts payable 13,319,337 3,864,745 Increase (decrease) in accrual and other payables 567,593 (102,182) Increase (decrease) in due to lease liability 10,314 (4,618) Net cash provided by (used in) operating activities (4,586,866) (6,953,025) Cash flows from investing activities: Purchase of equipment (1,705) (379) Net cash provided by (used in) investing activities (1,705) (379) Cash flows from financing activities: Proceed from loan payable 1,596,806 Repayment of convertible note (1,135,333) Common stock issued for cash 1,642,500 840,000 Net cash provided by (used in) financing activities 3,239,306 (295,333) Effect of exchange rates on cash and cash equivalents (3,367) (56,939) Net change in cash (1,352,632) (7,305,676) Cash at beginning of period 1,517,232 9,240,241 Cash at end of period 164,600 1,934,565 Major non-cash transactions: Conversion of loan payables to shares 1,682,713 Supplemental disclosures of cash flow information: Interest paid Taxes paid

[-References](#)

No definition available.

**+ Details**

Name: ~~fng~~ ConversionOfLoanPayablesToShares Namespace Prefix: ~~fng~~ Data Type: ~~xbrli:monetaryItemType~~ Balance Type: ~~debit~~ Period Type: ~~duration~~

**- References**

No definition available.

**+ Details**

Name: ~~us-gaap~~ AdjustmentsToReconcileNetIncomeLossToCashProvidedByUsedInOperatingActivitiesAbstract Namespace Prefix: ~~us-gaap~~ Data Type: ~~xbrli:stringItemType~~ Balance Type: ~~na~~ Period Type: ~~duration~~

**- Definition**

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

**+ References**

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

**+ Details**

Name: ~~us-gaap~~ CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents Namespace Prefix: ~~us-gaap~~ Data Type: ~~xbrli:monetaryItemType~~ Balance Type: ~~debit~~ Period Type: ~~instant~~

**- Definition**

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

**+ References**

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

**+ Details**

Name:us-gAAP\_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect  
Namespace Prefix:us-gAAP\_Data Type:XBRL:monetaryItemType Balance Type:debit Period Type:duration

**- Definition**

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

**+ References**

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

**+ Details**

Name:us-gAAP\_DepreciationDepletionAndAmortization Namespace Prefix:us-gAAP\_Data Type:XBRL:monetaryItemType Balance Type:debit Period Type:duration

**- Definition**

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

#### [+ References](#)

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

#### [+ Details](#)

Name:us-gaap\_EffectOfExchangeRateOnCashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents Namespace Prefix:us-gaap\_Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:duration

#### [- Definition](#)

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

#### [+ References](#)

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

#### [+ Details](#)

Name:us-gaap\_IncomeTaxesPaidNet Namespace Prefix:us-gaap\_Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:duration

#### [- Definition](#)

The increase (decrease) during the reporting period in the aggregate amount of liabilities incurred (and for which invoices have typically been received) and payable to vendors for goods and services received that are used in an entity's business.

#### [+ References](#)

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

**[+ Details](#)**

Name:us-gaap\_IncreaseDecreaseInAccountsPayable Namespace Prefix:us-gaap\_Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:duration

**[- Definition](#)**

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

**[+ References](#)**

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

**[+ Details](#)**

Name:us-gaap\_IncreaseDecreaseInAccountsReceivable Namespace Prefix:us-gaap\_Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:duration

**[- Definition](#)**

The increase (decrease) during the reporting period in the aggregate value of all inventory held by the reporting entity, associated with underlying transactions that are classified as operating activities.

**[+ References](#)**

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

**[+ Details](#)**

Name:us-gaap\_IncreaseDecreaseInInventories Namespace Prefix:us-gaap\_Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:duration

**[- References](#)**

No definition available.

**[+ Details](#)**

Name:us-gaap\_IncreaseDecreaseInOperatingCapitalAbstract Namespace Prefix:us-gaap\_Data Type:xbrli:stringItemType Balance Type:na Period Type:duration

**[- Definition](#)**

Amount of increase (decrease) in obligation for operating lease.

**[+ References](#)**

Reference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 28-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-28](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 28-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-28)Reference 2: [http://www.xbrl.org/2009/role/commonPracticeRef-Name Accounting Standards Codification-Section 50-Paragraph 4-Subparagraph \(g\)\(1\)-SubTopic 20-Topic 842-Publisher FASB-URI https://asc.fasb.org/1943274/2147478964/842-20-50-4](http://www.xbrl.org/2009/role/commonPracticeRef-Name Accounting Standards Codification-Section 50-Paragraph 4-Subparagraph (g)(1)-SubTopic 20-Topic 842-Publisher FASB-URI https://asc.fasb.org/1943274/2147478964/842-20-50-4)

**+ Details**

Name:us-gaap\_IncreaseDecreaseInOperatingLeaseLiability Namespace Prefix:us-gaap\_ Data Type:xbri:monetaryItemType Balance Type:debit Period Type:duration

**- Definition**

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

**+ References**

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

**+ Details**

Name:us-gaap\_IncreaseDecreaseInOtherAccountsPayableAndAccruedLiabilities Namespace Prefix:us-gaap\_ Data Type:xbri:monetaryItemType Balance Type:debit Period Type:duration

**- Definition**

Amount of increase (decrease) in receivables classified as other.

**+ References**

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

**+ Details**

Name:us-gaap\_IncreaseDecreaseInOtherReceivables Namespace Prefix:us-gaap\_ Data Type:xbri:monetaryItemType Balance Type:credit Period Type:duration

**- Definition**

The increase (decrease) during the reporting period in the amount of outstanding money paid in advance for goods or services that bring economic benefits for future periods.

**+ References**

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

**+ Details**

Name:us-gaap\_IncreaseDecreaseInPrepaidExpense Namespace Prefix:us-gaap\_ Data Type:xbri:monetaryItemType Balance Type:credit Period Type:duration

**- Definition**

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

**+ References**

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

[+ Details](#)

Name:us-gaap\_InterestPaidNet Namespace Prefix:us-gaap\_ Data Type:xbri:monetaryItemType Balance Type:credit Period Type:duration

[- Definition](#)

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

[+ References](#)

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

[+ Details](#)

Name:us-gaap\_NetCashProvidedByUsedInFinancingActivities Namespace Prefix:us-gaap\_ Data Type:xbri:monetaryItemType Balance Type:debit Period Type:duration

[- References](#)

No definition available.

[+ Details](#)

Name:us-gaap\_NetCashProvidedByUsedInFinancingActivitiesAbstract Namespace Prefix:us-gaap\_ Data Type:xbri:stringItemType Balance Type:na Period Type:duration

[- Definition](#)

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

[+ References](#)

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

[+ Details](#)

Name:us-gaap\_NetCashProvidedByUsedInInvestingActivities Namespace Prefix:us-gaap\_ Data Type:xbri:monetaryItemType Balance Type:debit Period Type:duration

#### -References

No definition available.

#### +Details

Name:us-gaap\_NetCashProvidedByUsedInInvestingActivitiesAbstract Namespace Prefix:us-gaap\_ Data Type:xbri:stringItemType Balance Type:na Period Type:duration

#### -Definition

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

#### +References

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

#### +Details

Name:us-gaap\_NetCashProvidedByUsedInOperatingActivities Namespace Prefix:us-gaap\_ Data Type:xbri:monetaryItemType Balance Type:na Period Type:duration

#### -References

No definition available.

#### +Details

Name:us-gaap\_NoncashInvestingAndFinancingItemsAbstract Namespace Prefix:us-gaap\_ Data Type:xbri:stringItemType Balance Type:na Period Type:duration

#### -Definition

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

#### +References

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

#### +Details

Name:us-gaap\_PaymentsToAcquirePropertyPlantAndEquipment Namespace Prefix:us-gaap\_ Data Type:xbri:monetaryItemType Balance Type:credit Period Type:duration

#### -Definition

The cash inflow from borrowings to finance the cost of construction.

#### +References

Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-230-SubTopic-10-Section-45->

[+ Details](#)

Name:us-gaap\_ProceedsFromConstructionLoansPayable Namespace Prefix:us-gaap\_ Data Type:xbri:monetaryItemType Balance Type:debit Period Type:duration

[- Definition](#)

The cash inflow from the additional capital contribution to the entity.

[+ References](#)

Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> - Name Accounting Standards Codification - Section 45 - Paragraph 14 - Subparagraph (a) - SubTopic 10 - Topic 230 - Publisher FASB - URI <https://asc.fasb.org/1943274/2147482740/230-10-45-14>

[+ Details](#)

Name:us-gaap\_ProceedsFromIssuanceOfCommonStock Namespace Prefix:us-gaap\_ Data Type:xbri:monetaryItemType Balance Type:debit Period Type:duration

[- Definition](#)

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

[+ References](#)

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

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<https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 25>: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph \(SX 210.13-02\(a\)\(4\)\(iii\)\(A\)\)-Publisher FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph (SX 210.13-02(a)(4)(iii)(A))-Publisher FASB-URI)  
<https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 26>: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph \(SX 210.13-02\(a\)\(4\)\(iii\)\(B\)\)-Publisher FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph (SX 210.13-02(a)(4)(iii)(B))-Publisher FASB-URI)  
<https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 27>: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph \(SX 210.13-02\(a\)\(4\)\(iv\)\)-Publisher FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph (SX 210.13-02(a)(4)(iv))-Publisher FASB-URI)  
<https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 28>: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph \(SX 210.13-02\(a\)\(5\)\)-Publisher FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph (SX 210.13-02(a)(5))-Publisher FASB-URI)  
<https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 29>: [http://www.xbrl.org/2003/role/disclosureRef-Topic 942-SubTopic 235-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.9-05\(b\)\(2\)\)-Publisher FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic 942-SubTopic 235-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.9-05(b)(2))-Publisher FASB-URI)  
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<https://asc.fasb.org/1943274/2147483499/205-20-50-7Reference 31>: <http://www.xbrl.org/2003/role/exampleRef-Topic 810-SubTopic 10-Name Accounting Standards Codification-Section 55-Paragraph 4J-Publisher FASB-URI>  
<https://asc.fasb.org/1943274/2147481175/810-10-55-4JReference 32>: <http://www.xbrl.org/2003/role/exampleRef-Topic 810-SubTopic 10-Name Accounting Standards Codification-Section 55-Paragraph 4K-Publisher FASB-URI>  
<https://asc.fasb.org/1943274/2147481175/810-10-55-4KReference 33>: [http://www.xbrl.org/2003/role/disclosureRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 1A-Subparagraph \(a\)-Publisher FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 1A-Subparagraph (a)-Publisher FASB-URI)  
<https://asc.fasb.org/1943274/2147482790/220-10-45-1AReference 34>: [http://www.xbrl.org/2003/role/disclosureRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 1B-Subparagraph \(a\)-Publisher FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 1B-Subparagraph (a)-Publisher FASB-URI)  
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<https://asc.fasb.org/1943274/2147481203/810-10-50-1AReference 37>: [http://www.xbrl.org/2003/role/disclosureRef-Topic 810-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1A-Subparagraph \(c\)\(1\)-Publisher FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic 810-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1A-Subparagraph (c)(1)-Publisher FASB-URI)  
<https://asc.fasb.org/1943274/2147481203/810-10-50-1A>







[+ Details](#)

~~Name:us-gaap\_ProfitLoss Namespace Prefix:us-gaap\_ Data Type:xbri:monetaryItemType Balance Type:credit Period Type:duration~~

[- Definition](#)

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

[+ References](#)

~~Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 15-Subparagraph \(b\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-15](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 15-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-15)~~

[+ Details](#)

~~Name:us-gaap\_RepaymentsOfConvertibleDebt Namespace Prefix:us-gaap\_ Data Type:xbri:monetaryItemType Balance Type:credit Period Type:duration~~

[- Definition](#)

~~Amount of noncash expense for share-based payment arrangement.~~

[+ References](#)

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

[+ Details](#)

~~Name:us-gaap\_ShareBasedCompensation Namespace Prefix:us-gaap\_ Data Type:xbri:monetaryItemType Balance Type:debit Period Type:duration~~

[- References](#)

~~No definition available.~~

[+ Details](#)

Name:us-gaap\_StatementOfCashFlowsAbstract Namespace Prefix:us-gaap\_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration

## [-References](#)

No definition available.

## [+Details](#)

Name:us-gaap\_SupplementalCashFlowInformationAbstract Namespace Prefix:us-gaap\_ Data Type:xbrli:stringItemType Balance Type:na-Period Type:duration XML 18-R7.htm IDEA:XBRL-DOCUMENT

Pay vs Performance Disclosure -- USD (\$)3 Months Ended9 Months Ended

Nov. 30, 2024

Nov. 30, 2023

Nov. 30, 2024

Nov. 30, 2023

Pay vs Performance Disclosure [Table] — [Net Income \(Loss\)](#)\$ (1,660,801)\$ (1,944,343)\$ (5,004,934)\$ (3,343,895)

## [-References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Regulation S-K-Number 229-Section 402-Subsection v-Paragraph 1>

## [+Details](#)

Name:ecd\_PvpTable Namespace Prefix:ecd\_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration

## [-Definition](#)

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

## [+References](#)

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[+ Details](#)

Name:us-gAAP\_NetIncomeLoss Namespace Prefix:us-gAAP Data Type:xbri:monetaryItemType Balance Type:credit Period Type:duration XML 19 R8.htm IDEA: XBRL DOCUMENT Insider Trading Arrangements 3 Months Ended Nov. 30, 2024

Insider Trading Arrangements [Line Items] Rule 10b5-1 Arrangement Adoptedfalse Non-Rule 10b5-1 Arrangement Adoptedfalse Rule 10b5-1 Arrangement Terminatedfalse Non-Rule 10b5-1 Arrangement Terminatedfalse

[-References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef> -Publisher SEC -Name Regulation S-K -Number 229 -Section 408 -Subsection a

[+ Details](#)

Name:ecd\_InsiderTradingArrLineItems Namespace Prefix:ecd Data Type:xbri:stringItemType Balance Type:na Period Type:duration

[-References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef> -Publisher SEC -Name Regulation S-K -Number 229 -Section 408 -Subsection a -Paragraph 1

[+ Details](#)

Name:ecd\_NonRule10b51ArrAdoptedFlag Namespace Prefix:ecd Data Type:xbri:booleanItemType Balance Type:na Period Type:duration

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[+ Details](#)

Name:ecd\_NonRule10b51ArrTrmtdFlag Namespace Prefix:ecd Data Type:xbri:booleanItemType Balance Type:na Period Type:duration

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## Subsection a -Paragraph 1

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Reference 1: ~~http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Regulation S-K-Number 229-Section 408-Subsection a-Paragraph 1~~

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~~Nature of Business and basis of Presentation9 Months Ended~~

~~Nov. 30, 2024~~

~~Organization, Consolidation and Presentation of Financial Statements [Abstract] Nature of Business and basis of Presentation~~

~~Note 1-Nature of Business and basis of Presentation~~

~~FingerMotion, Inc. fka Property Management Corporation of America (the "Company") was incorporated on January 23, 2014 under the laws of the State of Delaware. The Company then offered management and consulting services to residential and commercial real estate property owners who rent or lease their property to third party tenants.~~

~~The Company changed its name to FingerMotion, Inc. on July 13, 2017 after a change in control. In July 2017 the Company acquired all of the outstanding shares of Finger Motion Company Limited ("FMCL"), a Hong Kong corporation that is an information technology company which specialize in operating and publishing mobile games.~~

~~Pursuant to the Share Exchange Agreement with FMCL, effective July 13, 2017 (the "Share Exchange Agreement"), the Company agreed to exchange the outstanding equity stock of FMCL held by the FMCL Shareholders for shares of common stock of the Company. At the Closing Date, the Company issued shares of common stock to the FMCL shareholders. In addition, the Company issued shares to other consultants in connection with the transactions contemplated by the Share Exchange Agreement.~~

~~12,000,000600,000~~

~~The transaction was accounted for as a "reverse acquisition" since, immediately following completion of the transaction, the shareholders of FMCL effectuated control of the post-combination Company. For accounting purposes, FMCL was deemed to be the accounting acquirer in the transaction and, consequently, the transaction is treated as a recapitalization of FMCL (i.e., a capital transaction involving the issuance of shares by the Company for the shares of FMCL). Accordingly, the consolidated assets, liabilities and results of operations of FMCL became the historical financial statements of FingerMotion, Inc. and its subsidiaries, and the Company's assets, liabilities and results of operations were consolidated with FMCL beginning on the acquisition date. No step-up in basis or intangible assets or goodwill were recorded in this transaction.~~

~~As a result of the Share Exchange Agreement and the other transactions contemplated thereunder, FMCL became a wholly owned subsidiary of the Company. FMCL, a Hong Kong corporation, was formed in April 6, 2016.~~

~~On October 16, 2018, the Company through its indirect wholly owned subsidiary, Shanghai JiuGe Business Management Co., Ltd. ("JiuGe Management"), entered into a series of agreements known as variable interest agreements (the "VIE Agreements") pursuant to which Shanghai JiuGe Information Technology Co., Ltd. ("JiuGe Technology") became JiuGe Management's contractually controlled affiliate. The use of VIE agreements is a common structure used to acquire PRC corporations, particularly in certain industries in which foreign investment is restricted or forbidden by the PRC government. The VIE Agreements include a Consulting Services Agreement, a Loan Agreement, a Power of Attorney Agreement, a Call Option Agreement, and a Share Pledge Agreement in order to secure the connection and commitments of JiuGe Technology.~~

~~On March 7, 2019, JiuGe Technology also acquired 99% of the equity interest of Beijing XunLian ("BX"), a subsidiary that provides bulk distribution of SMS messages for JiuGe Technology customers at discounted rates.~~

~~Finger Motion Financial Company Limited was incorporated on January 24, 2020 and is 100% owned by FingerMotion, Inc. The company has been activated for the insurtech business during the last quarter of the fiscal year 2021 where the Big Data division secured its first contract and recorded revenue.~~

~~Shanghai TengLian JiuJiu Information Communication Technology Co., Ltd. was incorporated on December 23, 2020 for the purpose of venturing into the mobile phone sales in China. It is 99% owned by JiuGe Technology.~~

~~On February 5, 2021, JiuGe Technology disposed of its 99% owned subsidiary, Suzhou BuGuNiao Digital Technology Co., Ltd., which was established to venture into R&D projects.~~

~~Shanghai KeShunXiang Automobile Service Co., Ltd. was incorporated on April 10, 2024 for the purpose of venturing into the communication and streaming services in China. It is 99% owned by JiuGe Technology.~~

### -Definition

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

### + References

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~~https://asc.fasb.org/275/tableOfContentReference 2: http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards~~

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[- References](#)

No definition available.

[+ Details](#)

Name:us-gaap\_OrganizationConsolidationAndPresentationOffFinancialStatementsAbstract Namespace Prefix:us-gaap\_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration XML 21 R10.htm IDEA: XBRL DOCUMENT

Summary of Principal Accounting Policies9 Months Ended

Nov. 30, 2024

Accounting Policies [Abstract] [Summary of Principal Accounting Policies](#)

Note 2 - Summary of Principal Accounting Policies

**Principles of Consolidation and Presentation**

The condensed consolidated financial statements have been prepared in accordance with U.S. generally accepted accounting principles ("U.S. GAAP"). The condensed consolidated financial statements include the financial statements of the Company, and its wholly-owned subsidiaries. All intercompany accounts, transactions, and profits have been eliminated upon consolidation.

**Variable interest entity**

Pursuant to Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") Section 810, "Consolidation" ("ASC 810"), the Company is required to include in its consolidated financial statements, the financial statements of its variable interest entities ("VIEs"). ASC 810 requires a VIE to be consolidated if that company is subject to a majority of the risk of loss for the VIE or is entitled to receive a majority of the VIE's residual returns. VIEs are those entities in which a company, through contractual arrangements, bears the risk of, and enjoys the rewards normally associated with ownership of the entity, and therefore the company is the primary beneficiary of the entity.

Under ASC 810, a reporting entity has a controlling financial interest in a VIE, and must consolidate that VIE, if the reporting entity has both of the following characteristics: (a) the power to direct the activities of the VIE that most significantly affect the VIE's economic performance; and (b) the obligation to absorb losses, or the right to receive benefits, that could potentially be significant to the VIE. The reporting entity's determination of whether it has this power is not affected by the existence of kick-out rights or participating rights, unless a single enterprise, including its related parties and de facto agents, have the unilateral ability to exercise those rights. JiuGe Technology's actual stockholders do not hold any kick-out rights that affect the consolidation determination.

Through the VIE agreements disclosed in Note 1, the Company is deemed the primary beneficiary of JiuGe Technology. Accordingly, the results of JiuGe Technology have been included in the accompanying consolidated financial statements. JiuGe Technology has no assets that are collateral for or restricted solely to settle their obligations. The creditors of JiuGe Technology do not have recourse to the Company's general credit.

The following assets and liabilities of the VIE and VIE's subsidiaries are included in the accompanying condensed consolidated financial statements of the Company as of November 30, 2024 and February 29, 2024:

**Assets and liabilities of the VIE**

	November 30, 2024	February 29, 2024
	(unaudited)	(unaudited)
<b>Current assets</b>	\$ 8,567,626	\$ 10,578,657
<b>Non-current assets</b>	177,762	53,109
<b>Total assets</b>	<u>\$ 8,745,389</u>	<u>\$ 10,631,766</u>
<b>Current liabilities</b>	\$ 8,836,742	\$ 9,654,896
<b>Non-current liabilities</b>	39,933	-
<b>Total liabilities</b>	<u>\$8,876,675</u>	<u>\$9,654,896</u>

**Assets and liabilities of the VIE Subsidiary**

	November 30, 2024	February 29, 2024
	(unaudited)	(unaudited)
<b>Current assets</b>	\$ 21,284,868	\$ 4,826,781
<b>Non-current assets</b>	5,328	6,088
<b>Total assets</b>	<u>\$ 21,290,196</u>	<u>\$ 4,832,869</u>
<b>Current liabilities</b>	\$ 26,019,060	\$ 9,181,719
<b>Non-current liabilities</b>	-	-
<b>Total liabilities</b>	<u>\$26,019,060</u>	<u>\$9,181,719</u>

**Operating Result of VIE**

	For the Nine Months Ended November 30, 2024	For the Nine Months Ended November 30, 2023
	(unaudited)	(unaudited)
Revenue	\$ 4,375,824	\$ 18,952,973
Cost of revenue	(3,613,533)	(17,165,083)
Gross profit	\$ 762,291	\$ 1,787,890
Amortization and depreciation	(17,721)	(18,947)
General and administrative expenses	(1,559,299)	(1,672,860)
Marketing cost	(91,849)	(16,193)
Research & development	(257,022)	(244,859)
Total operating expenses	\$ (1,925,891)	\$ (1,952,859)
Net profit (loss) from operations	\$ (1,163,600)	\$ (164,969)
Interest income	36,387	48,931
Other income	18,273	69,352
Total other income	\$ 54,660	\$ 118,283
Tax expense	-	-
<b>Net profit (loss)</b>	<b><u>\$(1,108,940)</u></b>	<b><u>\$(46,686)</u></b>

#### Operating Result of VIE Subsidiaries

	For the Nine Months Ended November 30, 2024	For the Nine Months Ended November 30, 2023
	(unaudited)	(unaudited)
Revenue	\$ 20,991,002	\$ 7,573,286
Cost of revenue	(20,326,805)	(7,281,242)
Gross profit	\$ 664,197	\$ 292,044
Amortization and depreciation	(719)	(726)
General and administrative expenses	(819,258)	(235,617)
Marketing cost	(182,735)	(76,367)
Research & development	(66,580)	(62,213)
Total operating expenses	\$ (1,069,292)	\$ (374,923)
Net profit (loss) from operations	\$ (405,095)	\$ (82,879)
Interest income	23	356
Other income	1,000	353
Total other income	\$ 1,023	\$ 709
Tax expense	(12,037)	-
<b>Net profit (loss)</b>	<b><u>\$(416,109)</u></b>	<b><u>\$(82,170)</u></b>

#### Use of Estimates

The preparation of the Company's financial statements in conformity with generally accepted accounting principles of the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Management makes its best estimate of the ultimate outcome for these items based on historical trends and other information available when the financial statements are prepared. Actual results could differ from those estimates.

#### Certain Risks and Uncertainties

The Company relies on cloud-based hosting through a global accredited hosting provider. Management believes that alternate sources are available; however, disruption or termination of this relationship could adversely affect our operating results in the near-term.

#### Identifiable Intangible Assets

Identifiable intangible assets are recorded at cost and are amortized over years. Similar to tangible property and equipment, the Company periodically evaluates identifiable intangible assets for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

310

#### Impairment of Long-Lived Assets

The Company classifies its long-lived assets into: (i) computer and office equipment, (ii) furniture and fixtures, (iii) leasehold improvements, and (iv) finite-lived intangible assets.

Long-lived assets held and used by the Company are reviewed for impairment whenever events or changes in circumstances indicate that the carrying value of such assets may not be fully recoverable. It is possible that these assets could become impaired as a result of technology, economy or other industry changes. If circumstances require a long-lived asset or asset group to be tested for possible impairment, the Company first compares undiscounted cash flows expected to be generated by that asset or asset group to its carrying value. If the carrying value of the long-lived asset or asset group is not recoverable on an undiscounted cash flow basis, an impairment is recognized to the extent that the carrying value exceeds its fair value. Fair value is determined through various valuation techniques, including discounted cash flow models, relief from royalty income approach, quoted market values and third-party independent appraisals, as considered necessary.

The Company makes various assumptions and estimates regarding estimated future cash flows and other factors in determining the fair values of the respective assets. The assumptions and estimates used to determine future values and remaining useful lives of long-lived assets are complex and subjective. They can be affected by various factors, including external factors such as industry and economic trends, and internal factors such as the Company's business strategy and its forecasts for specific market expansion.

#### Accounts Receivable and Concentration of Risk

Accounts receivable, net is stated at the amount the Company expects to collect, or the net realizable value. The Company provides a provision for allowances that includes returns, allowances and doubtful accounts equal to the estimated uncollectible amounts. The Company estimates its provision for allowances based on historical collection experience and a review of the current status of trade accounts receivable. It is reasonably possible that the Company's estimate of the provision for allowances will change.

#### Lease

Operating and finance lease right-of-use assets and lease liabilities are recognized at the commencement date based on the present value of the future lease payments over the lease term. When the rate implicit to the lease cannot be readily determined, the Company utilizes its incremental borrowing rate in determining the present value of the future lease payments. The incremental borrowing rate is derived from information available at the lease commencement date and represents the rate of interest that the Company would have to pay to borrow on a collateralized basis over a similar term and amount equal to the lease payments in a similar economic environment. The right-of-use asset includes any lease payments made and lease incentives received prior to the commencement date. Operating lease right-of-use assets also include any cumulative prepaid or accrued rent when the lease payments are uneven throughout the lease term. The right-of-use assets and lease liabilities may include options to extend or terminate the lease when it is reasonably certain that the Company will exercise that option.

## Cash and Cash Equivalents

Cash and cash equivalents represent cash on hand, demand deposits, and other short-term highly liquid investments placed with banks, which have original maturities of three months or less and are readily convertible to known amounts of cash.

## Property and Equipment

Property and equipment are stated at cost. Depreciation of property and equipment is provided using the straight-line method for financial reporting purposes at rates based on the estimated useful lives of the assets. Estimated useful lives range from three to seven years. Land is classified as held for sale when management has the ability and intent to sell, in accordance with ASC Topic 360-45.

## Earnings Per Share

Basic (loss) earnings per share is based on the weighted average number of common shares outstanding during the period while the effects of potential common shares outstanding during the period are included in diluted earnings per share.

FASB Accounting Standard Codification Topic 260 ("ASC 260"), "Earnings Per Share," requires that employee equity share options, non-vested shares and similar equity instruments granted to employees be treated as potential common shares in computing diluted earnings per share. Diluted earnings per share should be based on the actual number of options or shares granted and not yet forfeited, unless doing so would be anti-dilutive. The Company uses the "treasury stock" method for equity instruments granted in share-based payment transactions provided in ASC 260 to determine diluted earnings per share. Antidilutive securities represent potentially dilutive securities which are excluded from the computation of diluted earnings or loss per share as their impact was antidilutive.

## Revenue Recognition

The Company adopted ASC 606, Revenue from Contracts with Customers ("ASC 606") beginning on January 1, 2018 using the modified retrospective approach. ASC 606 establishes principles for reporting information about the nature, amount, timing and uncertainty of revenue and cash flows arising from the entity's contracts to provide goods or services to customers. The core principle requires an entity to recognize revenue to depict the transfer of goods or services to customers in an amount that reflects the consideration that it expects to be entitled to receive in exchange for those goods or services recognized as performance obligations are satisfied.

The Company has assessed the impact of the guidance by reviewing its existing customer contracts and current accounting policies and practices to identify differences that will result from applying the new requirements, including the evaluation of its performance obligations, transaction price, customer payments, transfer of control and principal versus agent considerations. Based on the assessment, the Company concluded that there was no change to the timing and pattern of revenue recognition for its current revenue streams in scope of ASC 606 and therefore there was no material changes to the Company's consolidated financial statements upon adoption of ASC 606.

The Company recognizes revenue from providing hosting and integration services and licensing the use of its technology platform to its customers. The Company recognizes revenue when all of the following conditions are satisfied: (1) there is persuasive evidence of an arrangement, (2) the service has been provided to the customer (for licensing, revenue is recognized when the Company's technology is used to provide hosting and integration services); (3) the amount of fees to be paid by the customer is fixed or determinable; and (4) the collection of fees is probable. We account for our multi-element arrangements, such as instances where we design a custom website and separately offer other services such as hosting, which are recognized over the period for when services are performed.

## Income Taxes

The Company uses the asset and liability method of accounting for income taxes in accordance with Accounting Standards Codification ("ASC") 740, "Income Taxes" ("ASC 740"). Under this method, income tax expense is recognized as the amount of: (i) taxes payable or refundable for the current year and (ii) future tax consequences attributable to differences between financial statement carrying amounts of existing assets and liabilities and their respective tax bases. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in the results of operations in the period that includes the enactment date. A valuation allowance is provided to reduce the deferred tax assets reported if based on the weight of available evidence it is more likely than not that some portion or all of the deferred tax assets will not be realized.

## Non-controlling interest

Non-controlling interests held 1% of the shares of two of our subsidiaries are recorded as a component of our equity, separate from the Company's equity. Purchase or sales of equity interests that do not result in a change of control are accounted for as equity transactions. Results of operations attributable to the non-controlling interest are included in our consolidated results of operations and, upon loss of control, the interest sold, as well as interest retained, if any, will be reported at fair value with any gain or loss recognized in earnings.

## Recently Issued Accounting Pronouncements

The Company does not believe recently issued but not yet effective accounting standards, if currently adopted, would have a material effect on the consolidated financial position, statements of operations and cash flows.

## -References

No definition available:

### + Details

Name:us-gaap\_AccountingPoliciesAbstract Namespace Prefix:us-gaap\_ Data Type:xbri:stringItemType Balance Type:na Period Type:duration

### -Definition

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

### + References

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



Reference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic-606-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-9-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479806/606-10-50-9>Reference 2:  
<http://www.xbrl.org/2003/role/disclosureRef-Topic-606-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-10-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479806/606-10-50-10>Reference 3:  
<http://www.xbrl.org/2003/role/disclosureRef-Topic-606-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-15-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479806/606-10-50-15>Reference 4:  
[http://www.xbrl.org/2003/role/disclosureRef-Topic-606-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-12-Subparagraph-\(a\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479806/606-10-50-12](http://www.xbrl.org/2003/role/disclosureRef-Topic-606-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-12-Subparagraph-(a)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479806/606-10-50-12)Reference 5:  
[http://www.xbrl.org/2003/role/disclosureRef-Topic-606-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-12-Subparagraph-\(b\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479806/606-10-50-12](http://www.xbrl.org/2003/role/disclosureRef-Topic-606-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-12-Subparagraph-(b)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479806/606-10-50-12)Reference 6:  
[http://www.xbrl.org/2003/role/disclosureRef-Topic-606-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-12-Subparagraph-\(c\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479806/606-10-50-12](http://www.xbrl.org/2003/role/disclosureRef-Topic-606-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-12-Subparagraph-(c)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479806/606-10-50-12)Reference 7:  
[http://www.xbrl.org/2003/role/disclosureRef-Topic-606-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-12-Subparagraph-\(d\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479806/606-10-50-12](http://www.xbrl.org/2003/role/disclosureRef-Topic-606-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-12-Subparagraph-(d)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479806/606-10-50-12)Reference 8:  
[http://www.xbrl.org/2003/role/disclosureRef-Topic-606-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-12-Subparagraph-\(e\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479806/606-10-50-12](http://www.xbrl.org/2003/role/disclosureRef-Topic-606-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-12-Subparagraph-(e)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479806/606-10-50-12)Reference 9:  
[http://www.xbrl.org/2003/role/disclosureRef-Topic-606-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-13-Subparagraph-\(b\)\(2\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479806/606-10-50-13](http://www.xbrl.org/2003/role/disclosureRef-Topic-606-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-13-Subparagraph-(b)(2)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479806/606-10-50-13)Reference 10:  
<http://www.xbrl.org/2003/role/disclosureRef-Name-Accounting-Standards-Codification-Topic-606-Publisher-FASB-URI-https://asc.fasb.org/606/tableOfContent>

[+ Details](#)

Name:us-gaap\_RevenueFromContractWithCustomerTextBlock Namespace Prefix:us-gaap\_Data Type:dtr-types:textBlockItemType

Balance Type:na Period Type:duration XML 24 R13.htm IDEA: XBRL DOCUMENT

Equipment 9 Months Ended

Nov. 30, 2024

Property, Plant and Equipment [Abstract] [Equipment](#)

Note 5 -- Equipment

At November 30, 2024 and February 29, 2024, the company has the following amounts related to equipment:

	November 30, 2024	February 29, 2024
	(unaudited)	
Equipment	\$ 102,086	\$ 117,961
Less: accumulated depreciation	(74,752)	(72,255)
Net equipment	<u>\$ 27,334</u>	<u>\$ 45,706</u>

No significant residual value is estimated for the equipment. Depreciation expense for the nine months ended November 30, 2024 and 2023 totalled \$ and \$, respectively:

19,89323,231

[- References](#)

No definition available.

[+ Details](#)

Name:us-gaap\_PropertyPlantAndEquipmentAbstract Namespace Prefix:us-gaap\_Data Type:xbri:stringItemType Balance Type:na

Period Type:duration

[- Definition](#)

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

[+ References](#)

Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic 360-Name Accounting Standards Codification-Publisher FASB-URI>

<https://asc.fasb.org/360/tableOfContentReference 2: http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards>

[Codification-Section 50-Paragraph 6-SubTopic 360-Topic 958-Publisher FASB-URI https://asc.fasb.org/1943274/2147477798/958-](https://asc.fasb.org/1943274/2147477798/958-360-50-6)

[360-50-6Reference 3: http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification-Section 50-Paragraph 1-](http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (d)-SubTopic 360-Topic 958-Publisher FASB-URI https://asc.fasb.org/1943274/2147477798/958-360-50-1)

[Subparagraph \(d\)-SubTopic 360-Topic 958-Publisher FASB-URI https://asc.fasb.org/1943274/2147477798/958-360-50-1Reference 4:](http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification-Section 50-Paragraph 7-SubTopic 360-Topic 958-Publisher FASB-URI https://asc.fasb.org/1943274/2147477798/958-360-50-7)

[http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification-Section 50-Paragraph 7-SubTopic 360-Topic](http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification-Section 50-Paragraph 7-SubTopic 360-Topic 958-Publisher FASB-URI https://asc.fasb.org/1943274/2147477798/958-360-50-7)

[958-Publisher FASB-URI https://asc.fasb.org/1943274/2147477798/958-360-50-7](https://asc.fasb.org/1943274/2147477798/958-360-50-7)



[+ Details](#)

Name:us-gaap\_IntangibleAssetsDisclosureTextBlock Namespace Prefix:us-gaap\_ Data Type:dtr-types:textBlockItemType Balance Type:na-Period Type:duration XML 26 R15.htm IDEA: XBRL DOCUMENT

Prepayment and Deposit 9 Months Ended

Nov. 30, 2024

Prepayment And Deposit [Prepayment and Deposit](#)

Note 7 -- Prepayment and Deposit

Prepaid expenses consist of the deposit pledge to the vendor for stocks credits for resale. Our current vendors are China Unicom and China Mobile for our Telecommunication Products & Services business and our SMS & MMS business. Deposits also includes payments placed into the e-commerce platforms where we offer our products and services. The platforms are PinDuoDuo, Tmall and JD.com.

	November 30, 2024	February 29, 2024
	(unaudited)	-
Deposit	\$ 3,680,467	\$ 5,192,533
Prepayment	427,716	345,868
	<u>\$ 4,108,183</u>	<u>\$ 5,538,401</u>

[- References](#)

No definition available.

[+ Details](#)

Name:fngR\_DisclosurePrepaymentAndDepositAbstract Namespace Prefix:fngR\_ Data Type:xbRli:stringItemType Balance Type:na-Period Type:duration

[- References](#)

No definition available.

[+ Details](#)

Name:fngR\_PrepaymentAndDepositTextBlock Namespace Prefix:fngR\_ Data Type:dtr-types:textBlockItemType Balance Type:na-Period Type:duration XML 27 R16.htm IDEA: XBRL DOCUMENT

Other Receivables 9 Months Ended

Nov. 30, 2024

Other Receivables [Other Receivables](#)

Note 8 -- Other Receivables

At November 30, 2024 and February 29, 2024, the company has the following amounts related to other receivables:

	November 30, 2024	February 29, 2024
	(unaudited)	-
Other receivables represent:		
Advances to suppliers	\$ 256,390	\$ 1,491,348
Security deposit	789,751	1,015,489
Others	12,227	8,756
<a href="#">Other receivables</a>	<u>\$ 1,058,368</u>	<u>\$ 2,515,593</u>

[- References](#)

No definition available.

[+ Details](#)

Name:fngR\_DisclosureOtherReceivablesAbstract Namespace Prefix:fngR\_ Data Type:xbRli:stringItemType Balance Type:na-Period Type:duration

[- References](#)

No definition available.

[+ Details](#)

Name:fngR\_OtherReceivablesTextBlock Namespace Prefix:fngR\_ Data Type:dtr-types:textBlockItemType Balance Type:na-Period Type:

duration XML 28 R17.htm IDEA: XBRL DOCUMENT  
 Right-of-use Asset and Lease Liability 9 Months Ended  
 Nov. 30, 2024

~~Right-of-use Asset And Lease Liability~~ [Right-of-use Asset and Lease Liability](#)  
 Note 9 -- ~~Right-of-use Asset and Lease Liability~~

The Company has entered into lease agreements with various third parties. The terms of operating leases are one to two years. These operating leases are included in "Right-of-use Asset" on the Company's Condensed Consolidated Balance Sheet and represent the Company's right to use the underlying asset for the lease term. The Company's obligation to make lease payments are included in "Lease liability" on the Company's Condensed Consolidated Balance Sheet. Additionally, the Company has entered into various short-term operating leases with an initial term of twelve months or less. These leases are not recorded on the Company's Condensed Consolidated Balance Sheet. All operating lease expense is recognized on a straight-line basis over the lease term in the nine months ended November 30, 2024.

Information related to the Company's right-of-use assets and related lease liabilities were as follows:

	November 30, 2024 (unaudited)	February 29, 2024
<b>Right-of-use asset</b>		
<b>Right-of-use asset, net</b>	\$ 154,570	\$ 13,734
<b>Lease liability</b>		
<b>Current lease liability</b>	\$ 116,081	\$ 4,796
<b>Non-current lease liability</b>	39,933	
<b>Total lease liability</b>	<u>\$156,014</u>	<u>\$4,796</u>

Remaining lease term and discount rate ~~November 30, 2024~~

Weighted-average remaining lease term	months 17	
Weighted-average discount rate		4.75

%

**Commitments**

The following table summarizes the future minimum lease payments due under the Company's operating leases as of November 30, 2024:

2024	\$ 120,987
Thereafter	40,329
Less: imputed interest	(5,302)
	<u>\$ 156,014</u>

[-References](#)

No definition available.

[+Details](#)

Name: fngR\_DisclosureRightofuseAssetAndLeaseLiabilityAbstract Namespace Prefix: fngR\_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration

[-Definition](#)

The entire disclosure for operating leases of lessee. Includes, but is not limited to, description of operating lease and maturity analysis of operating lease liability.

[+References](#)

Reference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Publisher FASB -URI <https://asc.fasb.org/842-20/tableOfContent>

[+Details](#)

Name: us-gaap\_LesseeOperatingLeasesTextBlock Namespace Prefix: us-gaap\_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 29 R18.htm IDEA: XBRL DOCUMENT

Convertible Note Payable 9 Months Ended

Nov. 30, 2024

Debt Disclosure [Abstract] [Convertible Note Payable](#)

Note 10 -- Convertible Note Payable

A Note Payable having a Face Value of \$ at May 1, 2022 and accruing interest at % was due on April 30, 2023. The note was convertible anytime from the date of issuance into \$ par value Common Stock at \$ per share.

730,000 200.000 14.00

On April 28, 2023, the Company repaid the Note Payable of \$:

730,000

[-References](#)

No definition available.

[+Details](#)

Name: us-gaap\_DebtDisclosureAbstract Namespace Prefix: us-gaap\_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration

## -Definition

The entire disclosure for information about short-term and long-term debt arrangements, which includes amounts of borrowings under each line of credit, note payable, commercial paper issue, bonds indenture, debenture issue, own-share lending arrangements and any other contractual agreement to repay funds, and about the underlying arrangements, rationale for a classification as long-term, including repayment terms, interest rates, collateral provided, restrictions on use of assets and activities, whether or not in compliance with debt covenants, and other matters important to users of the financial statements, such as the effects of refinancing and noncompliance with debt covenants.

## +References

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[+ Details](#)  
~~Name:us-gaap\_DebtDisclosureTextBlock Namespace Prefix:us-gaap\_Data Type:dtr-types:textBlockItemType Balance Type:na Period  
Type:duration XML 30 R19.htm IDEA: XBRL DOCUMENT  
Common Stock 9 Months Ended  
Nov. 30, 2024  
Equity [Abstract] [Common Stock](#)  
Note 11 - Common Stock~~

~~On March 17, 2023, we issued shares of common stock at price of \$ per share to our primary lender pursuant to the conversion of \$ of~~



were directors, officers, employees and consultants of the Company. We relied upon the exemption from registration under the U.S. Securities Act provided by Rule 903 of Regulation S promulgated under the U.S. Securities Act for the grant of stock options to individuals who are non-U.S. persons and upon the exemption from registration under Section 4(a)(2) of the U.S. Securities Act for two individuals who are U.S. persons. The stock options are all subject to vesting provisions of 20% on the date of grant and 20% on each of the first, second, third, and fourth anniversary of the date of grant. At our annual meeting of stockholders held on February 17, 2023, the stockholder approved an amendment to the exercise price of the outstanding stock options from \$8.00 to \$3.84. The strike price adjustment did not affect the fair value.

**On December 28, 2021, the Company granted an aggregate of 4,545,000.00**

The fair value of these stock options was estimated at the date of grant, using the Black-Scholes Option Valuation Model, with the following weighted average assumptions:

	<u>November 30, 2024</u>	<u>February 29, 2024</u>
<b>Expected Risk-Free Interest Rate</b>		
1.06%		
<b>Expected Volatility</b>		
15.27% - 15.27%	<u>2.08 - 2.83</u>	<u>6.46 - 6.46</u>
<b>Expected Life in Years</b>		
<b>Expected Dividend Yield</b>		
<b>Weighted-Average Grant Date Fair Value \$</b>		

On July 28, 2023, the Company granted an aggregate of stock options pursuant to the Company's 2023 Stock Incentive Plan having an exercise price of \$ per share and an expiry date of five years from the date of grant to 22 individuals who were employees and consultants of the Company's subsidiaries and contractually controlled affiliate. The stock options are all subject to vesting provisions of 20% on the date of grant and 20% on each of the first, second, third and fourth anniversary of the date of grant. 2,648,500.62

The fair value of these stock options was estimated at the date of grant, using the Black-Scholes Option Valuation Model, with the following weighted average assumptions:

	<u>November 30, 2024</u>	<u>February 29, 2024</u>
<b>Expected Risk-Free Interest Rate</b>		
5.37%		
<b>Expected Volatility</b>		
25.48% - 25.48%	<u>3.66 - 4.41</u>	<u>4.58 - 4.58</u>
<b>Expected Life in Years</b>		
<b>Expected Dividend Yield</b>		
<b>Weighted-Average Grant Date Fair Value \$</b>		

A continuity schedule of outstanding stock options as at November 30, 2024, and the changes during the nine months periods, is as follows:

<u>Number of Stock Options</u>	<u>Exercise Price</u>	
Balance, February 29, 2024	6,039,100	\$ 4.18
Cancelled/Forfeited		
<b>Balance, November 30, 2024</b>	<b>6,039,100</b>	<b>\$ 4.18</b>

The table below sets forth the number of issued shares and cash received upon exercise of stock options:

	<u>November 30, 2024</u>	<u>February 29, 2024</u>
<b>Number of Options Exercised on Forfeiture Basis</b>		
Number of Options Exercised on Cash Basis	89,502	
<b>Total Number of Options Exercised</b>	<b>89,502</b>	
<b>Number of Shares Issued on Cash Exercise</b>		
Number of Shares Issued on Forfeiture Basis	90,898	
<b>Total Number of Shares Issued Upon Exercise of Options</b>	<b>90,898</b>	
<b>Total Intrinsic Value of Options Exercised \$</b>		

**Cash Received from Exercise of Stock Options \$**

A continuity schedule of outstanding unvested stock options at November 30, 2024, and the changes during the nine months periods, is as follows:

<u>Number of Unvested</u>	<u>Stock Options</u>	<u>Fair Value</u>
<b>Weighted Average Grant Date</b>		
Balance, February 29, 2024	3,547,200	\$ 5.34
Vested - July 28, 2024	(529,700)	\$ 4.58
<b>Balance, November 30, 2024</b>	<b>3,017,500</b>	<b>\$ 5.47</b>

As at November 29, 2024, the aggregate intrinsic value of all outstanding stock options granted was estimated at \$0 as the current price as of November 29, 2024 is \$, which is lower than the strike price of all outstanding options.

2.04

A summary of stock options outstanding and exercisable as at November 30, 2024 is as follows:

~~Options Outstanding Options Exercisable~~

~~Range of Exercise~~

~~Prices~~

~~Outstanding at~~

~~November 30, 2024 Exercise Price~~

~~Weighted Average Remaining Contractual Term (Years)~~

~~Exercisable at November 30, 2024~~

~~Exercise Price~~

~~Weighted Average Remaining Contractual Term (Years)~~

7.009.00

\$ to \$

3,390,600 - \$  
1,962,200 - \$

3.84 - -  
3.84 - -

2.08  
2.08

\$ to \$

4.005.00 2,648,500 \$4.62 3.66 1,059,400 \$4.62 3.66 6,039,100 3,021,600

References

No definition available.

Details

Name:us-gaap\_EquityAbstract Namespace Prefix:us-gaap\_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration

Definition

The entire disclosure for equity.

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[http://www.xbrl.org/2003/role/disclosureRef-Topic-505-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-18-Subparagraph-\(b\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481112/505-10-50-18](http://www.xbrl.org/2003/role/disclosureRef-Topic-505-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-18-Subparagraph-(b)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481112/505-10-50-18)Reference 19: [http://www.xbrl.org/2003/role/disclosureRef-Topic-505-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-18-Subparagraph-\(d\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481112/505-10-50-18](http://www.xbrl.org/2003/role/disclosureRef-Topic-505-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-18-Subparagraph-(d)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481112/505-10-50-18)





Name:us-gaap\_StockholdersEquityNoteDisclosureTextBlock Namespace Prefix:us-gaap\_ Data Type:dtr-types:textBlockItemType

Balance Type:na Period Type:duration XML 31 R20.htm IDEA: XBRL DOCUMENT

Earnings Per Share 9 Months Ended

Nov. 30, 2024

NET PROFIT (LOSS) PER SHARE [Earnings Per Share](#)

Note 12 -- Earnings Per Share

The following table sets forth the computation of basic and diluted earnings per common share:

	For the nine months ended	
	November 30, 2024	November 30, 2023
Numerator -- basic and diluted		
Net Loss	\$ (5,009,095)	\$ (3,344,717)
Denominator		
Weighted average number of common shares outstanding -- basic	52,898,259	52,044,125
Weighted average number of common shares outstanding -- diluted	52,898,259	52,044,125
Loss per common share -- basic	\$ (0.09)	\$ (0.06)
Loss per common share -- diluted	\$ (0.09)	\$ (0.06)

#### [-References](#)

No definition available.

#### [+Details](#)

Name:us-gaap\_EarningsPerShareAbstract Namespace Prefix:us-gaap\_ Data Type:xbri:stringItemType Balance Type:na Period Type:duration

#### [-Definition](#)

The entire disclosure for earnings per share:

#### [+References](#)

Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph \(c\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482662/260-10-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (c)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482662/260-10-50-1)Reference 2: <http://www.xbrl.org/2003/role/disclosureRef-Topic 260-Name Accounting Standards Codification-Publisher FASB-URI https://asc.fasb.org/260/tableOfContent>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Publisher FASB-URI https://asc.fasb.org/1943274/2147482662/260-10-50-2>Reference 4: <http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-Publisher FASB-URI https://asc.fasb.org/1943274/2147482662/260-10-50-3>

#### [+Details](#)

Name:us-gaap\_EarningsPerShareTextBlock Namespace Prefix:us-gaap\_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration XML 32 R21.htm IDEA: XBRL DOCUMENT

Income Taxes 9 Months Ended

Nov. 30, 2024

Income Tax Disclosure [Abstract] [Income Taxes](#)

Note 13 -- Income Taxes

The Company and its subsidiaries file separate income tax returns:

#### *The United States of America*

FingerMotion, Inc. is incorporated in the State of Delaware in the U.S. and is subject to a U.S. federal corporate income tax of . The Company generated a taxable loss for the nine

months ended November 30, 2024 and 2023:

21%

**Hong Kong**

Finger Motion Company Limited, Finger Motion (CN) Limited and Finger Motion Financial Company Limited were incorporated in Hong Kong and Hong Kong's profits tax rate is: These companies did not earn any income that was derived in Hong Kong for the nine months ended November 30, 2024 and 2023:

16.5%

**The People's Republic of China (PRC)**

JiuGe Management, JiuGe Technology, Beijing XunLian, Shanghai TengLian JiuJiu and Shanghai KeShunXiang were incorporated in the People's Republic of China and subject to PRC income tax at:

25%

Income tax mainly consists of foreign income tax at statutory rates and the effects of permanent and temporary differences. The Company's effective income tax rates for the nine months ended November 30, 2024 and 2023 are as follows:

	For the nine months ended	
	November 30, 2024	November 30, 2023
	(unaudited)	(unaudited)
<b>U.S. statutory tax rate</b>		
21.0%		
<b>Foreign income not registered in the U.S.</b>		
(21.0%)		
<b>PRC profit tax rate</b>	25.0%	25.0%
<b>Changes in valuation allowance and others</b>	(25.0%)	(25.0%)
<b>Effective tax rate</b>	0.0%	0.0%

At November 30, 2024 and February 29, 2024, the Company has a deferred tax asset of \$ and \$, resulting from certain net operating losses in U.S., respectively. The ultimate realization of deferred tax assets depends on the generation of future taxable income during the periods in which those net operating losses are available. The Company considers projected future taxable income and tax planning strategies in making its assessment. At present, the Company concludes that it is more likely than not that the Company will be able to realize all of its tax benefits in the near future and therefore a valuation allowance has been provided for the full value of the deferred tax asset. A valuation allowance will be maintained until sufficient positive evidence exists to support the reversal of any portion or all of the valuation allowance. At November 30, 2024 and February 29, 2024, the valuation allowance was \$ and \$, respectively.

2,893,532 939,380

	November 30, 2024	February 29, 2024
	(unaudited)	(unaudited)
<b>Deferred tax asset from operating losses carry-forwards</b>	\$ 2,893,532	\$ 939,380
<b>Valuation allowance</b>	(2,893,532)	(939,380)
<b>Deferred tax asset, net</b>	\$	\$

**References**

No definition available.

**+ Details**

Name:us-gaap\_IncomeTaxDisclosureAbstract Namespace Prefix:us-gaap\_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration

**- Definition**

The entire disclosure for income tax.

**+ References**

- Reference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-12-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482685/740-10-50-12>
- Reference 2: <http://www.xbrl.org/2003/role/exampleRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-55-Paragraph-231-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482663/740-10-55-231>
- Reference 3: <http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-12C-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482685/740-10-50-12C>
- Reference 4: <http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-12B-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482685/740-10-50-12B>
- Reference 5: <http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-270-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147477891/740-270-50-1>
- Reference 6: [http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SAB-Topic-6.I.5.Q1\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479360/740-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SAB-Topic-6.I.5.Q1)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479360/740-10-S99-1)
- Reference 7: <http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-20-Name-Accounting-Standards-Codification-Section-50-Paragraph-13-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480990/946-20-50-13>
- Reference 8: [http://www.xbrl.org/2003/role/disclosureRef-Topic-235-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210.4-08\(h\)\(2\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480678/235-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic-235-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210.4-08(h)(2))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480678/235-10-S99-1)
- Reference 9: <http://www.xbrl.org/2003/role/disclosureRef-Topic-740-Name-Accounting-Standards-Codification-Publisher-FASB-URI-https://asc.fasb.org/740/tableOfContentReference-10-https://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-14-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482685/740-10-50-14>
- Reference 11: <http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-21-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482685/740-10-50-21>
- Reference 12: <http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph>

~~17-Subparagraph (b)-Publisher FASB-URI <https://asc.fasb.org/1943274/2147482685/740-10-50-17>Reference 13:  
[http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph \(SAB Topic 11.C\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479360/740-10-S99-2](http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-2-Subparagraph-(SAB-Topic-11.C)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479360/740-10-S99-2)Reference  
14: [http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-30-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482603/740-30-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-30-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-(a)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482603/740-30-50-2)~~

**+ Details**

Name:us-gaap\_IncomeTaxDisclosureTextBlock Namespace Prefix:us-gaap\_ Data Type:dtr-types:textBlockItemType Balance Type:na  
Period Type:duration XML 33 R22.htm IDEA: XBRL DOCUMENT  
Commitments and Contingencies 9 Months Ended  
Nov. 30, 2024  
Commitments and Contingencies Disclosure [Abstract] [Commitments and Contingencies](#)  
Note 14 -- Commitments and Contingencies

***Legal proceedings***

The Company is not aware of any material outstanding claim and litigation against it.

**- References**

No definition available.

**+ Details**

Name:us-gaap\_CommitmentsAndContingenciesDisclosureAbstract Namespace Prefix:us-gaap\_ Data Type:xbrli:stringItemType Balance  
Type:na Period Type:duration

**- Definition**

The entire disclosure for commitments and contingencies.

**+ References**

Reference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic-405-SubTopic-30-Name-Accounting-Standards-Codification-Publisher-FASB-URI-https://asc.fasb.org/405-30/tableOfContent>Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic-440-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-4-Subparagraph-\(a\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482648/440-10-50-4](http://www.xbrl.org/2003/role/disclosureRef-Topic-440-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-4-Subparagraph-(a)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482648/440-10-50-4)Reference 3: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic-450-Name-Accounting-Standards-Codification-Publisher-FASB-URI-https://asc.fasb.org/450/tableOfContent>Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic-954-SubTopic-440-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-Subparagraph-\(a\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147478522/954-440-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic-954-SubTopic-440-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-Subparagraph-(a)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147478522/954-440-50-1)Reference 5: [http://www.xbrl.org/2003/role/disclosureRef-Topic-440-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-4-Subparagraph-\(c\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482648/440-10-50-4](http://www.xbrl.org/2003/role/disclosureRef-Topic-440-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-4-Subparagraph-(c)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482648/440-10-50-4)Reference 6: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic-440-Name-Accounting-Standards-Codification-Publisher-FASB-URI-https://asc.fasb.org/440/tableOfContent>

[+ Details](#)

Name:us-gAAP\_CommitmentsAndContingenciesDisclosureTextBlock Namespace Prefix:us-gAAP Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration XML 34 R23.htm IDEA: XBRL DOCUMENT Loan Payable -- shareholders 9 Months Ended Nov. 30, 2024 Loan Payable -- Shareholders [Loan Payable -- shareholders Note 15 -- Loan Payable -- shareholders](#)

On June 1, 2024, the Company's wholly owned subsidiary, Finger Motion Company Limited (the "Company"), entered into a loan agreement with Dr. Liew Yow Ming (the "Lender") whereby the Lender agreed to advance a short-term loan facility of SGD\$370,000 (the "Loan") to the Borrower for working capital purposes. As of the date hereof, the full amount of the Loan has been drawn upon by the Borrower. Each drawdown portion of the Loan is due one (1) year from the date of the drawdown, unless extended by the Lender. If the Lender agrees, the Borrower may prepay the whole or any part of the Loan by providing the Lender not less than three (3) business days prior written notice and subject to payment of interest accrued thereon. Any prepayment of the Loan shall be in an amount of SGD\$50,000 or multiples thereof. The Loan shall bear interest at the rate of 1.67% per month, any such interest to accrue from day to day and to be calculated based on a 365-day year, and is payable on a monthly basis on or before the last day of each successive month. Borrower Lender Loan

On July 18, 2024, the Company's wholly owned subsidiary, Finger Motion Company Limited (the "Company"), entered into a loan agreement with Dr. Liew Yow Ming (the "Lender") whereby the Lender agreed to advance a short-term loan facility of SGD\$1,500,000 (the "Loan") to the Borrower for working capital purposes. As of September 4, 2024, the full amount of the Loan has been drawn upon by the Borrower. Each drawdown portion of the Loan is due one (1) year from the date of the drawdown, unless extended by the Lender. If the Lender agrees, the Borrower may prepay the whole or any part of the Loan by providing the Lender not less than three (3) business days prior written notice and subject to payment of interest accrued thereon. Any prepayment of the Loan shall be in an amount of SGD\$50,000 or multiples thereof. The Loan shall bear interest at the rate of 1.50% per month, any such interest to accrue from day to day and to be calculated based on a 365-day year, and is payable on a monthly basis on or before the last day of each successive month. Borrower Lender Loan

On November 4, 2024, the Company's wholly owned subsidiary, Finger Motion Company Limited (the "Company"), entered into a loan agreement (the "Loan") with Rita Chou Phooi Har (the "Lender") whereby the Lender agreed to advance a short-term loan facility of SGD\$250,000 (the "Loan") to the Borrower for working capital purposes. As of November 7, 2024, the full amount of the Loan has been drawn upon by the Borrower. The Loan is due one (1) year from the date of the drawdown, unless extended by the Lender. If the Lender agrees, the Borrower may prepay the whole or any part of the Loan by providing the Lender not less than three (3) business days prior written notice and subject to payment of interest accrued thereon. Any prepayment of the Loan shall be in an amount of SGD\$50,000 or multiples thereof. The Loan shall bear interest at the rate of 1.67% per month, any such interest to accrue from day to day and to be calculated based on a 365-day year, and is payable on a monthly basis on or before the last day of each successive month. Borrower Loan Agreement Lender

[-References](#)

No definition available.

[+ Details](#)

Name:fngR\_DisclosureLoanPayableShareholdersAbstract Namespace Prefix:fngR Data Type:xbri:stringItemType Balance Type:na Period Type:duration

## [-References](#)

No definition available.

## [+Details](#)

Name:fngrr\_LoanPayableTextBlock Namespace Prefix:fngrr\_Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration XML 35-R24.htm IDEA:XBRL DOCUMENT  
Subsequent Events 9-Months-Ended  
Nov. 30, 2024  
Subsequent Events [Abstract] [Subsequent Events](#)  
Note 16 -- Subsequent Events

On December 3, 2024, following the resignation of Mr. Chan as a director of the Company creating a vacancy on each of the Board's audit committee and the compensation committee, the Board appointed Hsien Loong Wong as a member of the audit committee of the Board and appointed Yew Poh Leong as the chair of the audit committee of the Board. In addition, the Board appointed Eng Ho Ng as a member of the compensation committee of the Board.

On December 16, 2024, the Company and Univest Securities, LLC mutually agreed to terminate the At-the-Market Issuance Sales Agreement, dated September 11, 2023, between the Company and Univest, effective December 16, 2024.

On December 20, 2024, the

**Company entered into a securities purchase agreement (the "" ) with certain institutional investors (the "" ), which provided for the issuance and sale, in a registered direct offering by the Company of (i) 3,333,336 shares of its common stock, par value \$0.0001 per share (the "" ) and (ii) warrants (the "" ) to purchase up to an aggregate of 5,000,004 shares of its common stock (the "" ) at a combined purchase price of \$1.50 per share and one and one-half Common Warrants. Purchase Agreement Purchasers Common Stock Common Warrants Offering**

Each share of Common Stock was offered together with one and one-half Common Warrants, with each whole Common Warrant to purchase one share of Common Stock. The Common Warrants have an exercise price of \$ per share of Common Stock. The Common Warrants are exercisable upon issuance and expire five years from the date of issuance. The exercise price of the Common Warrants is subject to adjustment for share dividend, share splits, share combinations and similar capital transactions, as further described in the Common Warrants. In addition, the exercise price of the Common Warrants is subject to reduction in the event of certain Common Stock and Common Stock equivalent issuances, other than certain agreed exempt issuances, at a price lower than the exercise price of the Common Warrants then in effect. Furthermore, if at any time on or after the date of issuance there occurs any share split, share dividend, share combination recapitalization or other similar transaction involving our common stock (each, a "" ) and the lowest daily volume weighted average price during the period commencing five consecutive trading days immediately preceding and ending immediately after the five consecutive trading days beginning on the date of such Share Combination Event, is less than the exercise price of the Common Warrants then in effect, then the exercise price of the Common Warrants will be reduced to the lowest daily volume weighted average price during such period.

### **1.50 Share Combination Event**

The Purchase Agreement contains customary representations and warranties and agreements of the Company and the Purchasers, and customary indemnification rights and obligations of the parties. In addition, the Purchase Agreement includes a participation right in favor of the Purchasers under which the Purchasers will be entitled, for a period of one year following closing, to participate in future equity financings of the Company up to a participation rate of a maximum of 40% of such offering. The Company has agreed not to enter into or complete certain equity financings, subject to certain agreed exemptions, for a 60-day period from the date of closing of the Offering. In addition, the Company has agreed not to enter into any "Variable Rate Transactions" as defined in the Purchase Agreement, for a period of six months following closing of the Offering, provided that the Company is entitled to proceed with an "at-the-market offering" after the expiry of the initial 60-day period following closing. Certain directors, officers and 10% stockholders of the Company also entered into lock-up agreements in connection with the Offering under which they have agreed not to sell or transfer any of their equity securities in the Company for a period of 60 days, subject to certain customary exceptions.

In connection with the Offering, the

**Company entered into a Placement Agency Agreement (the "" ) on December 20, 2024 with Roth Capital Partners, LLC (the "" ), as the exclusive placement agent in connection with the Offering. As compensation to the Placement Agent, the Company paid the Placement Agent a cash fee of 7.0% of the aggregate gross proceeds raised in the Offering and issued to the Placement Agent a placement agent warrant to purchase up to 250,000 shares of Common Stock at an exercise price of \$1.88 per share (the "" ) for a term of five years from the date of commencement of sales in the Offering. The Placement Agent Warrant includes adjustment provisions equivalent to the adjustment provisions provided to the Purchasers under the Common Warrants, as described above. In addition, the Company has agreed to pay the Placement Agent up to \$110,000 for its expenses. Placement Agency Agreement Placement Agent Placement Agent Warrant**

The shares of Common Stock, the Common Warrants and the Placement Agent Warrants described above and the shares of Common Stock underlying each of the Common Warrants and the Placement Agent Warrant were offered and sold pursuant to the Registration Statement on Form S-3 (File No. 333-274456), which was declared effective by the Securities and Exchange Commission on September 29, 2023 (the "" ). The Company filed a prospectus supplement to the base prospectus incorporated in the Registration Statement with the SEC on December 23, 2024 in connection with the Offering, which closed on December 23, 2024.

### **Registration Statement**

The Company received net proceeds of approximately \$ million from the Offering, after deducting the estimated offering expenses payable by the Company, including the fees and expenses of the Placement Agent.

### **4.44**

Except for the above, the Company has determined that it does not have any material subsequent events to disclose in these consolidated financial statements.

## [-References](#)

No definition available.

## [+Details](#)

Name:us-gaap\_SubsequentEventsAbstract Namespace Prefix:us-gaap\_Data Type:xbri:stringItemType Balance Type:na Period Type:duration

## [-Definition](#)

**The entire disclosure for significant events or transactions that occurred after the balance sheet date through the date the financial statements were issued or the date the financial statements were available to be issued. Examples include: the sale of a capital stock issue, purchase of a business, settlement of litigation, catastrophic loss, significant foreign exchange rate changes, loans to insiders or affiliates, and transactions not in the ordinary course of business.**

## [+References](#)

Reference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic-855-Name-Accounting-Standards-Codification-Publisher-FASB-URI>  
<https://asc.fasb.org/855/tableOfContent> Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic-855-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-\(a\)-Publisher-FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic-855-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-(a)-Publisher-FASB-URI)  
<https://asc.fasb.org/1943274/2147483399/855-10-50-2>

[+ Details](#)

Name:us-gAAP\_SubsequentEventsTextBlock Namespace Prefix:us-gAAP\_Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration XML:36-R25.htm IDEA:XBRL-DOCUMENT

**Summary of Principal Accounting Policies (Policies) 9 Months Ended Nov. 30, 2024**

**Accounting Policies [Abstract] [Principles of Consolidation and Presentation](#)**

**Principles of Consolidation and Presentation**

The condensed consolidated financial statements have been prepared in accordance with U.S. generally accepted accounting principles ("U.S. GAAP"). The condensed consolidated financial statements include the financial statements of the Company, and its wholly-owned subsidiaries. All intercompany accounts, transactions, and profits have been eliminated upon consolidation.

**[Variable interest entity](#)**

**Variable interest entity**

Pursuant to Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") Section 810, "Consolidation" ("ASC 810"), the Company is required to include in its consolidated financial statements, the financial statements of its variable interest entities ("VIEs"). ASC 810 requires a VIE to be consolidated if that company is subject to a majority of the risk of loss for the VIE or is entitled to receive a majority of the VIE's residual returns. VIEs are those entities in which a company, through contractual arrangements, bears the risk of, and enjoys the rewards normally associated with ownership of the entity, and therefore the company is the primary beneficiary of the entity.

Under ASC 810, a reporting entity has a controlling financial interest in a VIE, and must consolidate that VIE, if the reporting entity has both of the following characteristics: (a) the power to direct the activities of the VIE that most significantly affect the VIE's economic performance; and (b) the obligation to absorb losses, or the right to receive benefits, that could potentially be significant to the VIE. The reporting entity's determination of whether it has this power is not affected by the existence of kick-out rights or participating rights, unless a single enterprise, including its related parties and de facto agents, have the unilateral ability to exercise those rights. JiuGe Technology's actual stockholders do not hold any kick-out rights that affect the consolidation determination.

Through the VIE agreements disclosed in Note 1, the Company is deemed the primary beneficiary of JiuGe Technology. Accordingly, the results of JiuGe Technology have been included in the accompanying consolidated financial statements. JiuGe Technology has no assets that are collateral for or restricted solely to settle their obligations. The creditors of JiuGe Technology do not have recourse to the Company's general credit.

The following assets and liabilities of the VIE and VIE's subsidiaries are included in the accompanying condensed consolidated financial statements of the Company as of November 30, 2024 and February 29, 2024:

**Assets and liabilities of the VIE**

	November 30, 2024	February 29, 2024
	<u>(unaudited)</u>	<u>(unaudited)</u>
Current assets	\$ 8,567,626	\$ 10,578,657
Non-current assets	177,762	53,109
<b>Total assets</b>	<b>\$ 8,745,389</b>	<b>\$ 10,631,766</b>
Current liabilities	\$ 8,836,742	\$ 9,654,896
Non-current liabilities	39,933	
<b>Total liabilities</b>	<b>\$8,876,675</b>	<b>\$9,654,896</b>

**Assets and liabilities of the VIE Subsidiary**

	November 30, 2024	February 29, 2024
	<u>(unaudited)</u>	<u>(unaudited)</u>
Current assets	\$ 21,284,868	\$ 4,826,781
Non-current assets	5,328	6,088
<b>Total assets</b>	<b>\$ 21,290,196</b>	<b>\$ 4,832,869</b>
Current liabilities	\$ 26,019,060	\$ 9,181,719
Non-current liabilities		
<b>Total liabilities</b>	<b>\$26,019,060</b>	<b>\$9,181,719</b>

**Operating Result of VIE**

	For the Nine Months Ended November 30, 2024	For the Nine Months Ended November 30, 2023
	(unaudited)	(unaudited)
Revenue	\$ 4,375,824	\$ 18,952,973
Cost of revenue	(3,613,533)	(17,165,083)
Gross profit	\$ 762,291	\$ 1,787,890
Amortization and depreciation	(17,721)	(18,947)
General and administrative expenses	(1,559,299)	(1,672,860)
Marketing cost	(91,849)	(16,193)
Research & development	(257,022)	(244,859)
Total operating expenses	\$ (1,925,891)	\$ (1,952,859)
Net profit (loss) from operations	\$ (1,163,600)	\$ (164,969)
Interest income	36,387	48,931
Other income	18,273	69,352
Total other income	\$ 54,660	\$ 118,283
Tax expense	-	-
<b>Net profit (loss)</b>	<b><u>\$(1,108,940)</u></b>	<b><u>\$(46,686)</u></b>

### Operating Result of VIE Subsidiaries

	For the Nine Months Ended November 30, 2024	For the Nine Months Ended November 30, 2023
	(unaudited)	(unaudited)
Revenue	\$ 20,991,002	\$ 7,573,286
Cost of revenue	(20,326,805)	(7,281,242)
Gross profit	\$ 664,197	\$ 292,044
Amortization and depreciation	(719)	(726)
General and administrative expenses	(819,258)	(235,617)
Marketing cost	(182,735)	(76,367)
Research & development	(66,580)	(62,213)
Total operating expenses	\$ (1,069,292)	\$ (374,923)
Net profit (loss) from operations	\$ (405,095)	\$ (82,879)
Interest income	23	356
Other income	1,000	353
Total other income	\$ 1,023	\$ 709
Tax expense	(12,037)	-
<b>Net profit (loss)</b>	<b><u>\$(416,109)</u></b>	<b><u>\$(82,170)</u></b>

### Use of Estimates

#### Use of Estimates

The preparation of the Company's financial statements in conformity with generally accepted accounting principles of the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Management makes its best estimate of the ultimate outcome for these items based on historical trends and other information available when the financial statements are prepared. Actual results could differ from those estimates.

### Certain Risks and Uncertainties

#### Certain Risks and Uncertainties

The Company relies on cloud-based hosting through a global accredited hosting provider. Management believes that alternate sources are available, however, disruption or termination of this relationship could adversely affect our operating results in the near term.

### Identifiable Intangible Assets

#### Identifiable Intangible Assets

Identifiable intangible assets are recorded at cost and are amortized over years. Similar to tangible property and equipment, the Company periodically evaluates identifiable intangible assets for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

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### Impairment of Long-Lived Assets

#### Impairment of Long-Lived Assets

The Company classifies its long-lived assets into: (i) computer and office equipment, (ii) furniture and fixtures, (iii) leasehold improvements, and (iv) finite-lived intangible assets.

Long-lived assets held and used by the Company are reviewed for impairment whenever events or changes in circumstances indicate that the carrying value of such assets may not be fully recoverable. It is possible that these assets could become impaired as a result of technology, economy or other industry changes. If circumstances require a long-lived asset or asset group to be tested for possible impairment, the Company first compares undiscounted cash flows expected to be generated by that asset or asset group to its carrying value. If the carrying value of the long-lived asset or asset group is not recoverable on an undiscounted cash flow basis, an impairment is recognized to the extent that the carrying value exceeds its fair value. Fair value is determined through various valuation techniques, including discounted cash flow models, relief from royalty income approach, quoted market values and third-party independent appraisals, as considered necessary.

The Company makes various assumptions and estimates regarding estimated future cash flows and other factors in determining the fair values of the respective assets. The assumptions and estimates used to determine future values and remaining useful lives of long-lived assets are complex and subjective. They can be affected by various factors, including external factors such as industry and economic trends, and internal factors such as the Company's business strategy and its forecasts for specific market expansion.

### Accounts Receivable and Concentration of Risk

#### Accounts Receivable and Concentration of Risk

Accounts receivable, net is stated at the amount the Company expects to collect, or the net realizable value. The Company provides a provision for allowances that includes returns, allowances and doubtful accounts equal to the estimated uncollectible amounts. The Company estimates its provision for allowances based on historical collection experience and a review of the current status of trade accounts receivable. It is reasonably possible that the Company's estimate of the provision for allowances will change.

## [Lease](#)

### **Lease**

Operating and finance lease right-of-use assets and lease liabilities are recognized at the commencement date based on the present value of the future lease payments over the lease term. When the rate implicit to the lease cannot be readily determined, the Company utilizes its incremental borrowing rate in determining the present value of the future lease payments. The incremental borrowing rate is derived from information available at the lease commencement date and represents the rate of interest that the Company would have to pay to borrow on a collateralized basis over a similar term and amount equal to the lease payments in a similar economic environment. The right-of-use asset includes any lease payments made and lease incentives received prior to the commencement date. Operating lease right-of-use assets also include any cumulative prepaid or accrued rent when the lease payments are uneven throughout the lease term. The right-of-use assets and lease liabilities may include options to extend or terminate the lease when it is reasonably certain that the Company will exercise that option.

## [Cash and Cash Equivalents](#)

### **Cash and Cash Equivalents**

Cash and cash equivalents represent cash on hand, demand deposits, and other short-term highly liquid investments placed with banks, which have original maturities of three months or less and are readily convertible to known amounts of cash.

## [Property and Equipment](#)

### **Property and Equipment**

Property and equipment are stated at cost. Depreciation of property and equipment is provided using the straight-line method for financial reporting purposes at rates based on the estimated useful lives of the assets. Estimated useful lives range from three to seven years. Land is classified as held for sale when management has the ability and intent to sell, in accordance with ASC Topic 360-45.

## [Earnings Per Share](#)

### **Earnings Per Share**

Basic (loss) earnings per share is based on the weighted average number of common shares outstanding during the period while the effects of potential common shares outstanding during the period are included in diluted earnings per share.

FASB Accounting Standard Codification Topic 260 ("ASC 260"), "Earnings Per Share," requires that employee equity share options, non-vested shares and similar equity instruments granted to employees be treated as potential common shares in computing diluted earnings per share. Diluted earnings per share should be based on the actual number of options or shares granted and not yet forfeited, unless doing so would be anti-dilutive. The Company uses the "treasury stock" method for equity instruments granted in share-based payment transactions provided in ASC 260 to determine diluted earnings per share. Antidilutive securities represent potentially dilutive securities which are excluded from the computation of diluted earnings or loss per share as their impact was antidilutive.

## [Revenue Recognition](#)

### **Revenue Recognition**

The Company adopted ASC 606, Revenue from Contracts with Customers ("ASC 606") beginning on January 1, 2018 using the modified retrospective approach. ASC 606 establishes principles for reporting information about the nature, amount, timing and uncertainty of revenue and cash flows arising from the entity's contracts to provide goods or services to customers. The core principle requires an entity to recognize revenue to depict the transfer of goods or services to customers in an amount that reflects the consideration that it expects to be entitled to receive in exchange for those goods or services recognized as performance obligations are satisfied.

The Company has assessed the impact of the guidance by reviewing its existing customer contracts and current accounting policies and practices to identify differences that will result from applying the new requirements, including the evaluation of its performance obligations, transaction price, customer payments, transfer of control and principal versus agent considerations. Based on the assessment, the Company concluded that there was no change to the timing and pattern of revenue recognition for its current revenue streams in scope of ASC 606 and therefore there was no material changes to the Company's consolidated financial statements upon adoption of ASC 606.

The Company recognizes revenue from providing hosting and integration services and licensing the use of its technology platform to its customers. The Company recognizes revenue when all of the following conditions are satisfied: (1) there is persuasive evidence of an arrangement; (2) the service has been provided to the customer (for licensing, revenue is recognized when the Company's technology is used to provide hosting and integration services); (3) the amount of fees to be paid by the customer is fixed or determinable; and (4) the collection of fees is probable. We account for our multi-element arrangements, such as instances where we design a custom website and separately offer other services such as hosting, which are recognized over the period for when services are performed.

## [Income Taxes](#)

### **Income Taxes**

The Company uses the asset and liability method of accounting for income taxes in accordance with Accounting Standards Codification ("ASC") 740, "Income Taxes" ("ASC 740"). Under this method, income tax expense is recognized as the amount of: (i) taxes payable or refundable for the current year and (ii) future tax consequences attributable to differences between financial statement carrying amounts of existing assets and liabilities and their respective tax bases. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in the results of operations in the period that includes the enactment date. A valuation allowance is provided to reduce the deferred tax assets reported if based on the weight of available evidence it is more likely than not that some portion or all of the deferred tax assets will not be realized.

## [Non-controlling interest](#)

### **Non-controlling interest**

Non-controlling interests held 1% of the shares of two of our subsidiaries are recorded as a component of our equity, separate from the Company's equity. Purchase or sales of equity interests that do not result in a change of control are accounted for as equity transactions. Results of operations attributable to the non-controlling interest are included in our consolidated results of operations and, upon loss of control, the interest sold, as well as interest retained, if any, will be reported at fair value with any gain or loss recognized in earnings.

## [Recently Issued Accounting Pronouncements](#)

### **Recently Issued Accounting Pronouncements**

The Company does not believe recently issued but not yet effective accounting standards, if currently adopted, would have a material effect on the consolidated financial position, statements of operations and cash flows.

## [References](#)

No definition available.

### [+ Details](#)

Name:fngr\_NoncontrollingInterestPolicyTextBlock Namespace Prefix:fngr\_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration

### [-References](#)

No definition available.

### [+ Details](#)

Name:us-gaap\_AccountingPoliciesAbstract Namespace Prefix:us-gaap\_ Data Type:xbrli:stringItemType Balance Type:na Period Type:

duration

**-Definition**

~~Disclosure of accounting policy for basis of accounting, or basis of presentation, used to prepare the financial statements (for example, US Generally Accepted Accounting Principles, Other Comprehensive Basis of Accounting, IFRS).~~

**+References**

No definition available.

**+Details**

Name:us-gaap\_BasisOfAccountingPolicyPolicyTextBlock Namespace Prefix:us-gaap\_Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration

**-Definition**

~~Disclosure of accounting policy for cash and cash equivalents, including the policy for determining which items are treated as cash equivalents. Other information that may be disclosed includes (1) the nature of any restrictions on the entity's use of its cash and cash equivalents, (2) whether the entity's cash and cash equivalents are insured or expose the entity to credit risk, (3) the classification of any negative balance accounts (overdrafts), and (4) the carrying basis of cash equivalents (for example, at cost) and whether the carrying amount of cash equivalents approximates fair value.~~

**+References**

Reference 1: ~~<http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 230-SubTopic 10-Section 50-Paragraph 1-Publisher FASB-URI https://asc.fasb.org/1943274/2147482913/230-10-50-1>~~

**+Details**

Name:us-gaap\_CashAndCashEquivalentsPolicyTextBlock Namespace Prefix:us-gaap\_Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration

**-Definition**

~~Disclosure of accounting policy for credit risk.~~

**+References**

Reference 1: ~~<http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 942-SubTopic 825-Section 50-Paragraph 1-Publisher FASB-URI https://asc.fasb.org/1943274/2147478898/942-825-50-1>~~Reference 2: ~~[http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph \(d\)-SubTopic 10-Topic 275-Publisher FASB-URI https://asc.fasb.org/1943274/2147482861/275-10-50-1](http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (d)-SubTopic 10-Topic 275-Publisher FASB-URI https://asc.fasb.org/1943274/2147482861/275-10-50-1)~~

**+Details**

Name:us-gaap\_ConcentrationRiskCreditRisk Namespace Prefix:us-gaap\_Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration

**-Definition**

~~Disclosure of accounting policy for consolidation to describe the significant judgments and assumptions made in determining whether a variable interest held by the entity requires the variable interest entity to be consolidated and (or) disclose information about its involvement with the variable interest entity; the methodology used by the entity for determining whether or not it is the primary beneficiary of the variable interest entity; and the significant factors considered and judgments made in determining that the power to direct the activities that significantly impact the economic performance of the variable interest entity are shared (as defined).~~

**+References**

Reference 1: ~~[http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 810-SubTopic 10-Paragraph 2AA-Subparagraph \(a\)-Section 50-Publisher FASB-URI https://asc.fasb.org/1943274/2147481203/810-10-50-2AA](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 810-SubTopic 10-Paragraph 2AA-Subparagraph (a)-Section 50-Publisher FASB-URI https://asc.fasb.org/1943274/2147481203/810-10-50-2AA)~~Reference 2: ~~[http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 810-SubTopic 10-Section 50-Paragraph 4-Subparagraph \(e\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481203/810-10-50-4](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 810-SubTopic 10-Section 50-Paragraph 4-Subparagraph (e)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481203/810-10-50-4)~~Reference 3: ~~[http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 810-SubTopic 10-Section 50-Paragraph 5A-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481203/810-10-50-5A](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 810-SubTopic 10-Section 50-Paragraph 5A-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481203/810-10-50-5A)~~

#### [+ Details](#)

Name:us-gaap\_ConsolidationVariableInterestEntityPolicy Namespace Prefix:us-gaap\_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration

#### [- Definition](#)

~~Disclosure of accounting policy for computing basic and diluted earnings or loss per share for each class of common stock and participating security. Addresses all significant policy factors, including any antidilutive items that have been excluded from the computation and takes into account stock dividends, splits and reverse splits that occur after the balance sheet date of the latest reporting period but before the issuance of the financial statements.~~

#### [+ References](#)

~~Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph \(d\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482662/260-10-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (d)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482662/260-10-50-1)Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 260-SubTopic 10-Section 50-Paragraph 1-Subparagraph \(c\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482662/260-10-50-1](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 260-SubTopic 10-Section 50-Paragraph 1-Subparagraph (c)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482662/260-10-50-1)Reference 3: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 260-SubTopic 10-Section 50-Paragraph 2-Publisher FASB-URI https://asc.fasb.org/1943274/2147482662/260-10-50-2>~~

#### [+ Details](#)

Name:us-gaap\_EarningsPerSharePolicyTextBlock Namespace Prefix:us-gaap\_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration

#### [- Definition](#)

~~Disclosure of accounting policy for intangible assets. This accounting policy may address both intangible assets subject to amortization and those that are not. The following also may be disclosed: (1) a description of intangible assets (2) the estimated useful lives of those assets (3) the amortization method used (4) how the entity assesses and measures impairment of such assets (5) how future cash flows are estimated (6) how the fair values of such asset are determined.~~

#### [+ References](#)

Reference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic-350-SubTopic-30-Name-Accounting-Standards-Codification-Publisher-FASB-URI-https://asc.fasb.org/350-30/tableOfContent>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef-Topic-350-SubTopic-30-Name-Accounting-Standards-Codification-Section-50-Paragraph-5-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482665/350-30-50-5>Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic-350-SubTopic-30-Name-Accounting-Standards-Codification-Section-50-Paragraph-3-Subparagraph-\(b\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482665/350-30-50-3](http://www.xbrl.org/2003/role/disclosureRef-Topic-350-SubTopic-30-Name-Accounting-Standards-Codification-Section-50-Paragraph-3-Subparagraph-(b)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482665/350-30-50-3)

#### [+ Details](#)

Name:us-gaap\_GoodwillAndIntangibleAssetsIntangibleAssetsPolicy Namespace Prefix:us-gaap\_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration

#### [- Definition](#)

Disclosure of accounting policy for recognizing and measuring the impairment of long-lived assets. An entity also may disclose its accounting policy for long-lived assets to be sold. This policy excludes goodwill and intangible assets.

#### [+ References](#)

Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic-360-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-2-Subparagraph-\(SAB-Topic-5.CC\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480091/360-10-S99-2](http://fasb.org/us-gaap/role/ref/legacyRef-Topic-360-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-2-Subparagraph-(SAB-Topic-5.CC)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480091/360-10-S99-2)Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Section-05-Paragraph-4-SubTopic-10-Topic-360-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482338/360-10-05-4>

#### [+ Details](#)

Name:us-gaap\_ImpairmentOrDisposalOfLongLivedAssetsPolicyTextBlock Namespace Prefix:us-gaap\_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration

#### [- Definition](#)

Disclosure of accounting policy for income taxes, which may include its accounting policies for recognizing and measuring deferred tax assets and liabilities and related valuation allowances, recognizing investment tax credits, operating loss carryforwards, tax credit carryforwards, and other carryforwards, methodologies for determining its effective income tax rate and the characterization of interest and penalties in the financial statements.

#### [+ References](#)

Reference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-20-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482685/740-10-50-20>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-19-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482685/740-10-50-19>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-45-Paragraph-25-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482525/740-10-45-25>Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-3-Subparagraph-\(SX-210.6-03\(h\)\(1\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479886/946-10-S99-3](http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-3-Subparagraph-(SX-210.6-03(h)(1))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479886/946-10-S99-3)Reference 5: [http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-17-Subparagraph-\(b\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482685/740-10-50-17](http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-17-Subparagraph-(b)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482685/740-10-50-17)Reference 6: [http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-17-Subparagraph-\(b\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482685/740-10-50-17](http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-17-Subparagraph-(b)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482685/740-10-50-17)

~~http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-45-Paragraph-28-Publisher-FASB-URI https://asc.fasb.org/1943274/2147482525/740-10-45-28Reference-8: http://www.xbrl.org/2003/role/disclosureRef-Topic-220-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-Publisher-FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-9Reference-7: http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-45-Paragraph-28-Publisher-FASB-URI https://asc.fasb.org/1943274/2147482525/740-10-45-28Reference-8: http://www.xbrl.org/2003/role/disclosureRef-Topic-220-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-Publisher-FASB-URI https://asc.fasb.org/1943274/2147482765/220-10-50-1~~

[+ Details](#)

Name:us-gaap\_IncomeTaxPolicyTextBlock Namespace Prefix:us-gaap\_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration

[- Definition](#)

Disclosure of accounting policy for leasing arrangements entered into by lessor.

[+ References](#)

Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic-842-SubTopic-30-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-Subparagraph-\(b\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479773/842-30-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic-842-SubTopic-30-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-Subparagraph-(b)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479773/842-30-50-1)Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Name-Accounting-Standards-Codification-Section-50-Paragraph-3A-Subparagraph-\(a\)-SubTopic-30-Topic-842-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479773/842-30-50-3A](http://www.xbrl.org/2003/role/disclosureRef-Name-Accounting-Standards-Codification-Section-50-Paragraph-3A-Subparagraph-(a)-SubTopic-30-Topic-842-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479773/842-30-50-3A)Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Name-Accounting-Standards-Codification-Section-50-Paragraph-3A-Subparagraph-\(b\)-SubTopic-30-Topic-842-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479773/842-30-50-3A](http://www.xbrl.org/2003/role/disclosureRef-Name-Accounting-Standards-Codification-Section-50-Paragraph-3A-Subparagraph-(b)-SubTopic-30-Topic-842-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479773/842-30-50-3A)Reference 4: <http://www.xbrl.org/2003/role/disclosureRef-Name-Accounting-Standards-Codification-Section-50-Paragraph-14-SubTopic-30-Topic-842-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479773/842-30-50-14>

#### [+ Details](#)

Name:us-gaap\_LessorLeasesPolicyTextBlock Namespace Prefix:us-gaap\_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration

#### [- Definition](#)

Disclosure of accounting policy pertaining to new accounting pronouncements that may impact the entity's financial reporting. Includes, but is not limited to, quantification of the expected or actual impact.

#### [+ References](#)

No definition available.

#### [+ Details](#)

Name:us-gaap\_NewAccountingPronouncementsPolicyPolicyTextBlock Namespace Prefix:us-gaap\_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration

#### [- Definition](#)

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

#### [+ References](#)

Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-SubTopic-10-Topic-360-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482099/360-10-50-1>Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic-944-SubTopic-210-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210-7-03\(a\)\(8\)\(a\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147478777/944-210-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic-944-SubTopic-210-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210-7-03(a)(8)(a))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147478777/944-210-S99-1)Reference 3: <http://www.xbrl.org/2003/role/disclosureRef-Name-Accounting-Standards-Codification-Section-50-Paragraph-6-SubTopic-360-Topic-958-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147477798/958-360-50-6>Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-Subparagraph-\(d\)-SubTopic-360-Topic-958-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147477798/958-360-50-1](http://www.xbrl.org/2003/role/disclosureRef-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-Subparagraph-(d)-SubTopic-360-Topic-958-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147477798/958-360-50-1)

**+ Details**

**Name:**us-gAAP\_PropertyPlantAndEquipmentPolicyTextBlock **Namespace Prefix:**us-gAAP **Data Type:**dtr-types:textBlockItemType  
**Balance Type:**na **Period Type:**duration

**- Definition**

**Disclosure of accounting policy for receivable. Includes, but is not limited to, accounts receivable and financing receivable.**

**+ References**

**Reference 1:** [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 310-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(c\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481962/310-10-50-2](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 310-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (c)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481962/310-10-50-2)**Reference 2:** <http://www.xbrl.org/2003/role/disclosureRef-Topic 310-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 1-Publisher FASB-URI https://asc.fasb.org/1943274/2147481569/310-20-50-1>**Reference 3:** [http://www.xbrl.org/2003/role/disclosureRef-Topic 310-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(d\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481962/310-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 310-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (d)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481962/310-10-50-2)**Reference 4:** [http://www.xbrl.org/2003/role/disclosureRef-Topic 310-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(b\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481962/310-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 310-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481962/310-10-50-2)**Reference 5:** [http://www.xbrl.org/2003/role/disclosureRef-Topic 310-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481962/310-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 310-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481962/310-10-50-2)

#### [+ Details](#)

Name:us-gaap\_ReceivablesPolicyTextBlock Namespace Prefix:us-gaap\_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration

#### [- Definition](#)

Disclosure of accounting policy for revenue. Includes revenue from contract with customer and from other sources.

#### [+ References](#)

Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-220-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210.6-07\(1\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479134/946-220-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-220-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210.6-07(1))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479134/946-220-S99-1)Reference 2: [http://www.xbrl.org/2003/role/exampleRef-Topic-235-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-4-Subparagraph-\(f\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147483426/235-10-50-4](http://www.xbrl.org/2003/role/exampleRef-Topic-235-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-4-Subparagraph-(f)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147483426/235-10-50-4)Reference 3: [http://www.xbrl.org/2003/role/exampleRef-Name-Accounting-Standards-Codification-Section-50-Paragraph-4-Subparagraph-\(e\)-SubTopic-10-Topic-235-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147483426/235-10-50-4](http://www.xbrl.org/2003/role/exampleRef-Name-Accounting-Standards-Codification-Section-50-Paragraph-4-Subparagraph-(e)-SubTopic-10-Topic-235-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147483426/235-10-50-4)

#### [+ Details](#)

Name:us-gaap\_RevenueRecognitionPolicyTextBlock Namespace Prefix:us-gaap\_ Data Type:dtr-types:textBlockItemType Balance Type:na-Period Type:duration

#### [- Definition](#)

Disclosure of accounting policy for the use of estimates in the preparation of financial statements in conformity with generally accepted accounting principles.

#### [+ References](#)

Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-275-SubTopic-10-Section-50-Paragraph-9-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482861/275-10-50-9>Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-275-SubTopic-10-Section-50-Paragraph-4-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482861/275-10-50-4>Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-Subparagraph-\(b\)-SubTopic-10-Topic-275-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482861/275-10-50-1](http://www.xbrl.org/2003/role/disclosureRef-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-Subparagraph-(b)-SubTopic-10-Topic-275-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482861/275-10-50-1)Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-Subparagraph-\(c\)-SubTopic-10-Topic-275-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482861/275-10-50-1](http://www.xbrl.org/2003/role/disclosureRef-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-Subparagraph-(c)-SubTopic-10-Topic-275-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482861/275-10-50-1)Reference 5: <http://www.xbrl.org/2003/role/disclosureRef-Name-Accounting-Standards-Codification-Section-50-Paragraph-11-SubTopic-10-Topic-275-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482861/275-10-50-11>Reference 6: <http://www.xbrl.org/2003/role/disclosureRef-Name-Accounting-Standards-Codification-Section-50-Paragraph-12-SubTopic-10-Topic-275-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482861/275-10-50-12>Reference 7: <http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-275-SubTopic-10-Section-50-Paragraph-8-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482861/275-10-50-8>

[+ Details](#)

Name:us-gaap\_UseOfEstimates Namespace Prefix:us-gaap\_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration XML:37-R26.htm IDEA:XBRL DOCUMENT

Summary of Principal Accounting Policies (Tables)9 Months Ended Nov. 30, 2024

Accounting Policies [Abstract] [Schedule of variable interest entity](#)

	November 30, 2024 (unaudited)	February 29, 2024
Current assets	\$ 8,567,626	\$ 10,578,657
Non-current assets	177,762	53,109
<b>Total assets</b>	<b>\$ 8,745,389</b>	<b>\$ 10,631,766</b>
Current liabilities	\$ 8,836,742	\$ 9,654,896
Non-current liabilities	39,933	
<b>Total liabilities</b>	<b>\$8,876,675</b>	<b>\$9,654,896</b>

**Assets and liabilities of the VIE Subsidiary**

	November 30, 2024 (unaudited)	February 29, 2024
Current assets	\$ 21,284,868	\$ 4,826,781
Non-current assets	5,328	6,088
<b>Total assets</b>	<b>\$ 21,290,196</b>	<b>\$ 4,832,869</b>
Current liabilities	\$ 26,019,060	\$ 9,181,719
Non-current liabilities		
<b>Total liabilities</b>	<b>\$26,019,060</b>	<b>\$9,181,719</b>

**Operating Result of VIE**

	For the Nine Months Ended November 30, 2024	For the Nine Months Ended November 30, 2023
	(unaudited)	(unaudited)
Revenue	\$ 4,375,824	\$ 18,952,973
Cost of revenue	(3,613,533)	(17,165,083)
Gross profit	\$ 762,291	\$ 1,787,890
Amortization and depreciation	(17,721)	(18,947)
General and administrative expenses	(1,559,299)	(1,672,860)
Marketing cost	(91,849)	(16,193)
Research & development	(257,022)	(244,859)
Total operating expenses	\$ (1,925,891)	\$ (1,952,859)
Net profit (loss) from operations	\$ (1,163,600)	\$ (164,969)
Interest income	36,387	48,931
Other income	18,273	69,352
Total other income	\$ 54,660	\$ 118,283
Tax expense		
<b>Net profit (loss)</b>	<b>\$(1,108,940)</b>	<b>\$(46,686)</b>

**Operating Result of VIE Subsidiaries**

	For the Nine Months Ended November 30, 2024	For the Nine Months Ended November 30, 2023
	(unaudited)	(unaudited)
Revenue	\$ 20,991,002	\$ 7,573,286
Cost of revenue	(20,326,805)	(7,281,242)
Gross profit	\$ 664,197	\$ 292,044
Amortization and depreciation	(719)	(726)
General and administrative expenses	(819,258)	(235,617)
Marketing cost	(182,735)	(76,367)
Research & development	(66,580)	(62,213)
Total operating expenses	\$ (1,069,292)	\$ (374,923)
Net profit (loss) from operations	\$ (405,095)	\$ (82,879)
Interest income	23	356
Other income	1,000	353
Total other income	\$ 1,023	\$ 709
Tax expense	(12,037)	
<b>Net profit (loss)</b>	<b>\$(416,109)</b>	<b>\$(82,170)</b>

**-References**

No definition available.

**+ Details**

Name:us-gaap\_AccountingPoliciesAbstract Namespace Prefix:us-gaap\_ Data Type:xbri:stringItemType Balance Type:na Period Type:duration

**-Definition**

Tabular disclosure of the significant judgments and assumptions made in determining whether a variable interest (as defined) held by the entity requires the variable interest entity (VIE) (as defined) to be consolidated and (or) disclose information about its involvement with the VIE, individually or in aggregate (as applicable); the nature of restrictions, if any, on the consolidated VIE's assets and on the settlement of its liabilities reported by an entity in its statement of financial position, including the carrying amounts of such assets and liabilities; the nature of, and changes in, the risks associated with involvement in the VIE; how involvement with the VIE affects the entity's financial position, financial performance, and cash flows; the lack of recourse if creditors (or beneficial interest holders) of the consolidated VIE have no recourse to the general credit of the primary beneficiary (if applicable); the terms of arrangements, giving consideration to both explicit arrangements and implicit variable interests, if any, that could require the entity to provide financial support to the VIE, including events or circumstances that could expose the entity to a loss; the methodology used by the entity for determining whether or not it is the primary beneficiary of the variable interest entity; the significant factors considered and judgments made in determining that the power to direct the activities of a VIE that most significantly impact the VIE's economic performance are shared (as defined); the carrying amounts and classification of assets and liabilities of the VIE included in the statement of financial position; the entity's maximum exposure to loss, if any, as a result of its involvement with the VIE, including how the maximum exposure is determined and significant sources of the entity's exposure to the VIE; a comparison of the carrying amounts of the assets and liabilities and the entity's maximum exposure to loss; information about any liquidity arrangements, guarantees, and (or) other commitments by third parties that may affect the fair value or risk of the entity's variable interest in the VIE; whether or not the entity has provided financial support or other support (explicitly or implicitly) to the VIE that it was not previously contractually required to provide or whether the entity intends to provide that support, including the type and amount of the support and the primary reasons for providing the support; and supplemental information the entity determines necessary to provide.

**+ References**

Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 810-SubTopic 10-Section 50->

~~Paragraph 3 - Publisher FASB - URI https://asc.fasb.org/1943274/2147481203/810-10-50-3Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 50 -Paragraph 5A -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-5Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-9Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-4Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-6~~

[+ Details](#)

~~Name:us-gaap\_ScheduleOfVariableInterestEntitiesTextBlock Namespace Prefix:us-gaap\_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration XML 38 R27.htm IDEA: XBRL DOCUMENT~~