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WEST SENECA NY 14224 Worksheet, Ltd 202000702 Franchise Holdings International, Inc. 20090512 TMANGLOBAL COM INC 19991005 10-Q 1 form10-q.htm false -1231 Q2 0001096275 P5Y6M 0001096275 2024-01-01 2024-06-30 0001096275 us-gaap:CommonStockMember 2024-01-01 2024-06-30 0001096275 WKSP:WarrantsMember 2024-01-01 2024-06-30 0001096275 2024-08-13 0001096275 2024-06-30 0001096275 2023-12-31 0001096275 us-gaap:RelatedPartyMember 2024-06-30 0001096275 us-gaap:RelatedPartyMember 2023-12-31 0001096275 us-gaap:SeriesAPreferredStockMember 2024-06-30 0001096275 us-gaap:SeriesBPreferredStockMember 2024-06-30 0001096275 us-gaap:SeriesBPreferredStockMember 2024-06-30 0001096275 us-gaap:SeriesAPreferredStockMember 2023-12-31 0001096275 us-gaap:SeriesBPreferredStockMember 2023-12-31 0001096275 2024-04-01 2024-06-30 0001096275 us-gaap:PreferredStockMember 2023-03-31 0001096275 us-gaap:CommonStockMember 2023-03-31 0001096275 us-gaap:AdditionalPaidInCapitalMember 2023-03-31 0001096275 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accompanying notes form an integral part of these condensed consolidated financial statements. Á 3 Á Á Worksheet Ltd. Condensed Consolidated Statements of Operations and Comprehensive Loss For the Three and Six Months Ended June 30, 2024 and 2023 (Unaudited) Á Á Á 2024Á 2023Á Á Á Three Months ended June 30,Á Á Á Six Months ended June 30,Á Á Á 2024Á 2023Á 2024Á 2023Á Á Á Á Á Á Á Á Á Net SalesÁ \$1,921,539Á \$199,851Á \$2,343,176Á \$231,776Á Cost of Goods SoldÁ Á 1,624,910Á Á 153,288Á Á 2,100,091Á Á 173,045Á Gross ProfitÁ \$296,629Á Á 46,563Á Á 334,085Á Á 58,731Á Á Á Á Á Á Á Á Á Operating ExpensesÁ Á Á Á Á Á Á Á Á Á Á General and administrativeÁ \$2,946,386Á Á 1,744,801Á Á 5,620,704Á Á 3,874,413Á Sales and marketingÁ \$478,792Á Á 548,712Á Á Á 545,569Á Á 1,093,063Á Professional feesÁ \$766,563Á Á 1,491,453Á Á 1,710,341Á Á 2,360,064Á (Gain) loss on foreign exchangeÁ \$15,636Á Á 316Á Á 7,685Á Á (142) Total operating expensesÁ \$4,207,377Á Á 3,785,282Á Á 7,884,299Á Á 7,327,398Á Loss from operationsÁ \$(3,910,748)Á \$(3,738,719)Á \$(7,550,214)Á \$(7,268,667) Á Á Á Á Á Á Á Á Á Á Á Other Income (Expense)Á Á Á Á Á Á Á Á Á Á Á Interest expensesÁ \$(134,164)Á \$(187,893)Á \$(257,762)Á \$(352,992) Interest incomeÁ Á Á Á \$78,778Á Á 3,054Á Á 198,606Á Rental income (note 17)Á \$31,513Á Á 50,379Á Á 76,866Á Á 94,835Á Gain on settlement of debtÁ Á Á Á Á Á Á Á Á Á Á Total other income (expense)Á \$(102,651)Á \$(58,736)Á \$(177,842)Á \$(52,058) Á Á Á Á Á Á Á Á Á Á Á Net LossÁ \$(4,013,399)Á \$(3,797,455)Á \$(7,728,056)Á \$(7,320,725) Á Á Á Á Á Á Á Á Á Á Á Loss per Share (basic and diluted)Á \$(0.15)Á \$(0.22)Á \$(0.33)Á \$(0.43) Weighted Average Number of Shares (basic and diluted)Á \$25,958,628Á Á 17,165,533Á Á 23,573,349Á Á 17,162,471Á Á The accompanying notes form an integral part of these condensed consolidated financial statements. Á 4 Á Á Worksheet Ltd. Condensed Consolidated Statements of Shareholders' Equity For the Three Months Ended June 30, 2024 and 2023 (Unaudited) Á Á Á SharesÁ Á AmountÁ SharesÁ Á AmountÁ CapitalÁ Á ReceivableÁ Á PayableÁ Á DeficitÁ Á AdjustmentÁ Á (Deficit)Á Á Preferred StockÁ Á Common StockÁ Á Additional Paid-in Á Á Share Subscriptions Á Á Share Subscription Á Á Accumulated Á Á Cumulative Translation Á Á Total Stockholders' Equity Á Á SharesÁ Á AmountÁ SharesÁ Á AmountÁ CapitalÁ Á ReceivableÁ Á PayableÁ Á DeficitÁ Á AdjustmentÁ Á (Deficit)Á Balance at April 1, 2023Á \$100Á \$0Á Á 17,159,376Á Á \$1,716Á Á \$57,275,920Á Á \$(1,577)Á \$1,223,111Á Á \$(36,907,489)Á Á \$(5,580)Á \$21,583,101Á Issuance for services and subscriptions payableÁ Á Á Á Á Á Á 250,000Á Á 25Á Á 1,332,798Á Á Á Á 271,774Á Á Á Á Á 1,604,597Á Share issuanceÁ Á Á Á Á Á 4,434Á Á 1Á Á 7,131Á Á Á Á Á Á Á 7,132Á Net lossÁ \$(3,797,455)Á Balance at June 30, 2023Á \$100Á \$0Á Á 17,413,810Á Á \$1,742Á Á \$58,615,849Á Á \$(1,577)Á \$1,494,885Á Á \$(40,704,944)Á Á \$(5,580)Á \$19,397,375Á Á Á Á Á Á Á Á Á Á Á Á Á Á Á Balance at January 1, 2024Á \$100Á \$0Á Á 24,100,201Á Á \$2,410Á Á \$69,018,715Á Á \$(1,577)Á \$1,917,585Á Á \$(52,027,834)Á Á \$(8,580)Á \$18,900,719Á Issuance for services and subscriptions payableÁ Á Á Á Á Á Á 102,611Á Á 10Á Á 686,609Á Á Á Á Á 188,241Á Á Á Á Á Á Á 874,860Á Warrant inducement (note 16)Á Á Á Á Á Á Á 2,840,000Á Á 284Á Á Á 3,858,464Á Á Á Á Á 3,383,898Á Warrant exercise (note 14)Á Á Á Á Á Á 1,477,892Á Á 148Á Á Á (133)Á Á Á Á Á Á Á 15Á Net lossÁ \$(4,013,399)Á Balance at June 30, 2024Á \$100Á \$0Á Á 28,520,704Á Á \$2,852Á Á \$69,230,341Á Á \$(1,577)Á \$5,964,290Á Á \$(56,041,233)Á Á \$19,146,093Á Á The accompanying notes form an integral part of these condensed consolidated financial statements. Á 5 Á Á Worksheet Ltd. Condensed Consolidated Statements of Shareholders' Equity For the Six Months Ended June 30, 2024 and 2023 (Unaudited) Á Á Á Preferred StockÁ Á Common StockÁ Á Additional Paid-in Á Á Share Subscriptions Á Á Share Subscription Á Á Accumulated Á Á Cumulative Translation Á Á Total Stockholders' Equity Á Á SharesÁ Á AmountÁ SharesÁ Á AmountÁ CapitalÁ Á ReceivableÁ Á PayableÁ Á DeficitÁ Á AdjustmentÁ Á (Deficit)Á Balance at January 1, 2023Á \$100Á \$0Á Á 17,159,376Á Á \$1,716Á Á \$56,919,625Á Á \$(1,577)Á \$591,289Á Á \$(33,384,219)Á Á \$(8,580)Á \$Á Á Á 24,118,254Á Issuance for services and subscriptions payableÁ Á Á Á Á Á Á 250,000Á Á 25Á Á 1,689,093Á Á Á Á Á 903,596Á Á Á Á Á 2,592,714Á Share issuanceÁ Á Á Á Á Á Á 4,434Á Á 1Á Á 7,131Á Á Á Á Á Á Á 7,132Á Net lossÁ \$(7,320,725)Á Balance at June 30, 2023Á \$100Á \$0Á Á 17,413,810Á Á \$1,742Á Á \$58,615,849Á Á \$(1,577)Á \$1,494,885Á Á \$(40,704,944)Á Á \$(8,580)Á \$19,397,375Á Á Á Á Á Á Á Á Á Á Á Á Á Á Á Balance at January 1, 2024Á \$100Á \$0Á Á 20,320,503Á Á \$2,032Á Á \$64,685,693Á Á \$(1,577)Á \$1,814,152Á Á \$(48,313,177)Á Á \$(8,580)Á \$18,178,543Á BalanceÁ 100Á \$0Á Á 20,320,503Á Á \$2,032Á Á \$64,685,693Á Á \$(1,577)Á \$1,814,152Á Á \$(48,313,177)Á Á \$(8,580)Á \$18,178,543Á Issuance for services and subscriptions payableÁ Á Á Á Á Á 317,148Á Á 31Á Á 1,824,718Á Á Á Á 291,674Á Á Á Á Á 2,116,423Á Shares issued (note 7)Á Á Á Á Á Á 2,877,161Á Á 288Á Á 3,194,913Á Á Á Á Á Á Á Á Á Á Á 3,195,201Á Warrant inducement (note 16)Á Á Á Á Á Á Á 2,840,000Á Á 284Á Á Á 3,858,464Á Á Á Á Á 3,383,898Á Warrant exercise (note 14)Á Á Á Á Á Á Á 2,165,892Á Á 217Á Á Á (133)Á Á Á Á Á Á Á 84Á Net lossÁ \$(7,728,056)Á Balance at June 30, 2024Á \$100Á \$0Á Á 28,520,704Á Á \$2,852Á Á \$69,230,341Á Á \$(1,577)Á \$5,964,290Á Á \$(56,041,233)Á Á \$(8,580)Á \$19,146,093Á BalanceÁ 100Á \$0Á Á 28,520,704Á Á \$2,852Á Á \$69,230,341Á Á \$(1,577)Á \$5,964,290Á Á \$(56,041,233)Á Á \$(8,580)Á \$19,146,093Á Á The accompanying notes form an integral part of these condensed consolidated financial statements. Á 6 Á Á Worksheet Ltd. Condensed Consolidated Statements of Cash Flows For the Six Months Ended June 30, 2024 and 2023 (Unaudited) Á Á Á 2024Á 2023Á Operating Activities Á Á Á Á Á Á Net Loss Á \$(7,728,056)Á \$(7,320,725)Á Adjustments to reconcile net loss to net cash from operating activities: Á Á Á Á Á Á Shares, options and warrants issued for services Á 2,116,423Á Á 3,523,714Á Depreciation and amortization Á \$615,972Á Á 461,204Á Change in operating lease Á \$3,863Á Á (17,182)Á Adjustments to reconcile net income loss to cash provided by (used in) operating activities Á (2,736,258)Á (3,967,736)Á Changes in operating assets and liabilities (note 9) Á (1,429,494)Á (2,665,715)Á Net cash used in operating activities Á (6,421,292)Á (6,018,704) Á Á Á Á Á Á Cash Flows from Investing Activities Á Á Á Á Á Á Investments Á Á Á Á (66,308)Á Purchase of property and equipment Á (335,787)Á (2,596,738)Á Net cash used in investing activities Á (335,787)Á (2,663,046) Á Á Á Á Á Á Financing Activities Á Á Á Á Á Á Net change in related party loan Á (16,495)Á (43,904)Á Proceeds from warrant exercise Á \$3,638,684Á Á Á Proceeds from issuance of common share, net of issuance cost Á \$3,195,201Á Á Á Á Proceeds from issuance of common stock Á Á Á 7,132Á Net cash received from (used in) financing activities Á \$6,817,390Á Á (36,772) Á Á Á Á Á Change in cash Á \$60,311Á Á (8,718,522)Á Cash, restricted cash and cash equivalents - beginning of period Á \$3,365,778Á Á \$14,620,757Á Cash, restricted cash and cash equivalents end of period Á \$3,426,089Á Á \$5,902,235Á Supplemental Disclosure of non-cash operating and investing activities Á Á Á Á Á Á Fixed asset additions included in accounts payable Á \$104,272Á Á \$-Á Supplemental Disclosure of non-cash investing and financing activities Á Á Á Á Á Á Shares issued for purchase of software Á \$-Á \$72,467Á Supplemental Disclosure of non-cash operating and financing activities Á Á Á Á Á Á Warrant inducement issuance costs included in accounts payable Á \$254,702Á Á \$-Á Supplemental Disclosure of cash flow information Á Á Á Á Á Á Income tax paid Á \$-Á \$-Á Interest paid Á \$289,623Á Á \$272,125Á Á The accompanying notes form an integral part of these condensed consolidated financial statements. Á 7 Á Á Worksheet Ltd. Notes to the Condensed Consolidated Financial Statements (Unaudited) Á 1. Basis of Presentation and Business Condition Á a) Interim Financial Information Á The accompanying unaudited condensed consolidated financial statements have been prepared in accordance with generally accepted accounting principles in the United States (GAAP) for interim financial information pursuant to the rules and regulations of the U.S. Securities and Exchange Commission (SEC). Accordingly, they do not include all of the information and notes required by GAAP for complete financial statements. In the opinion of management, all adjustments and reclassifications considered necessary in order to make the financial statements not misleading and for a fair and comparable presentation have been included and are of a normal recurring nature. Operating results for the three and six month periods ended June 30, 2024 are not necessarily indicative of the results that may be expected for the year ending December 31, 2024. The accompanying unaudited condensed consolidated financial statements should be read in conjunction with the Companys Annual Report on Form 10-K for the year ended December 31, 2023 filed with the SEC on March 28, 2024. Á Worksheet Ltd. (together with its subsidiaries, the Company) was incorporated in the State of Nevada on April 2, 2003 under the name Franchise Holdings International, Inc. (FNHI). In May 2020, FNHI changed its name to Worksheet Ltd. During the year ended December 31, 2014, the Company completed a reverse acquisition transaction (the Reverse Acquisition) with TruXmart Ltd. (TruXmart). On May 2, 2018, TruXmart legally changed its name to Worksheet Ltd. (Worksheet). Worksheet designs and distributes truck tonneau covers in Canada and the United States. Á b) Statement of Compliance Á The Companys financial statements have been prepared in accordance with accounting principles generally accepted in the United States (GAAP) as issued by the Financial Accounting Standards Board (FASB). Á c) Basis of Measurement Á The Companys financial statements have been prepared on the accrual basis. Á d) Consolidation Á The Companys condensed consolidated financial statements consolidate the accounts of the Company. All intercompany transactions, balances and unrealized gains or losses from intercompany transactions have been eliminated upon consolidation. Á e) Functional and Reporting Currency Á These condensed consolidated financial statements are presented in United States dollars (USD or US\$). The functional currency of the Company and its subsidiaries are United States dollar. For purposes of preparing these condensed consolidated financial statements, transactions denominated in Canadian dollars (CAD or C\$) were converted to United States dollars at the spot rate. Transaction gains and losses resulting from fluctuations in currency exchange rates on transactions denominated in currencies other than the functional currency are recognized as incurred in the accompanying condensed consolidated statement of operations. Á f) Use of Estimates Á The preparation of condensed unaudited financial statements in conformity with accounting principles generally accepted in the United States 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 condensed interim financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates. Á 8 Á 2. Going Concern Á As of June 30, 2024, the Company had \$3,426,089 in cash and cash equivalents. The Company has generated only limited revenues and has relied primarily upon capital generated from public and private offerings of its securities. Since the Companys acquisition of Worksheet in fiscal year 2014, it has never generated a profit. As of June 30, 2024, the Company had an accumulated deficit of \$56,041,233. Á The accompanying condensed consolidated financial statements have been prepared assuming that the Company will continue as a going concern, which contemplates the realization of assets and the liquidation of liabilities in the normal course of business. During the three and six months ended June 30, 2024, the Company had net losses of \$4,013,399 (2023 - \$3,797,455) and \$7,728,056 (2023 - \$7,320,725). As of June 30, 2024, the Company had working capital of \$8,489,246 (December 31, 2023 \$1,956,894) and had an accumulated deficit of \$56,041,233 (December 31, 2023 - \$48,313,177). The Company has not generated profit from operations since inception and to date has relied on debt and equity financing for continued operations. The Companys ability to continue as a going concern is dependent upon the ability to generate cash flows from operations and obtain equity and/or debt financing. The Company intends to continue funding operations through equity and debt financing arrangements, which may be insufficient to fund its capital expenditures, working capital and other cash requirements in the long term. There can be no assurance that the steps management is taking will be successful. Á Despite the Company having mostly completed its purchasing of large manufacturing machinery, operational costs are expected to remain elevated and, thus, further decrease cash and cash equivalents. Concurrently, the Company intends to continue its ramp-up of manufacturing and increasing sales volumes in 2024, which should mitigate the effects of operational costs on cash and cash equivalents; this view is supported by the fact that the manufacturing facility of the Company was completed for initial production output in 2023 and started to generate revenue in the third quarter of 2023, registering its highest quarterly sales total in the Companys history in the second quarter of 2024. Á The Company has successfully raised cash, and it is positioned to do so again if deemed necessary or strategically advantageous. During the year ended December 31, 2021, the Company, through its Reg-A public offering, private placement offering, underwritten public offering, and exercises of warrants, raised an aggregate of approximately \$32,500,000. On September 30, 2022, the Company filed a shelf registration statement on Form S-3, which was declared effective by the SEC on October 13, 2022, allowing the Company to issue up to \$30,000,000 of common stock and prospectus supplement covering the offering, issuance and sale of up to \$13,000,000 of common stock that may be issued and sold under an At The Market Offering Agreement dated September 30, 2022 (ATM Agreement), with H.C. Wainwright & Co., LLC, as the sales agent (HCW). Pursuant to the ATM Agreement, HCW is entitled to a commission equal to 3.0% of the gross sales price of the shares of common stock sold. As of June 30, 2024, the Company has sold and issued 604,048 shares of common stock in consideration for net proceeds of \$780,356 under the ATM Agreement. Á On November 2, 2023, the Company consummated a registered direct offering pursuant to which the Company issued 1,925,000 shares of common stock and 1,575,000 pre-funded warrants to an institutional investor for a total net proceeds of \$4,261,542. Concurrently with the registered direct offering, the Company issued the same institutional investor 7,000,000 warrants in a private sale. The warrants are exercisable for 7,000,000 shares of common stock for \$1.34 per share six months after issuance and until five and a half years from the issuance date, subject to beneficial ownership limitations as described in the warrants. The Company registered the 7,000,000 shares of common stock underlying the warrants on a Form S-1 (333-276241) which was declared effective by the SEC on December 29, 2023. Á On March 20, 2024, the Company consummated a registered direct offering pursuant to which the Company issued 2,372,240 shares of common stock and 1,477,892 pre-funded warrants to the same institutional investor as in the Companys registered direct offering on November 2, 2023, for a total net proceeds of \$6,229,083. Concurrently with the registered direct offering, the Company issued the institutional investor 7,700,264 warrants in a private sale. The warrants are exercisable for 7,700,264 shares of common stock for \$0.74 per share six months after issuance until five and a half years from the issuance date, subject to beneficial ownership limitations as described in the warrants. The Company registered the 7,700,264 shares of common stock underlying the warrants on a Form S-1 (333-278461) which was declared effective by the SEC on April 8, 2024. Á To date, the Companys principal sources of liquidity consist of net proceeds from public and private securities offerings and cash exercises of outstanding warrants. Management is focused on transitioning towards revenue as its principal source of liquidity by growing existing product offerings as well as the Companys customer base. The Company cannot give assurance that it can increase its cash balances or limit its cash consumption and thus maintain sufficient cash balances for planned operations or future business developments. Future business development and demands may lead to cash utilization at levels greater than recently experienced. The Company may need to raise additional capital in the future. However, the Company cannot provide assurances it will be able to raise additional capital on acceptable terms, or at all. Á 9 Á The Company has evaluated whether there are conditions and events, considered in the aggregate, that raise substantial doubt about the Companys ability to continue as a going concern within one year after the date the financial statements are issued. Still, certain factors indicate the existence of a material uncertainty that cast substantial doubt about the Companys ability to continue as a going concern. The accompanying financial statements do not include any adjustments that might result from the outcome of this uncertainty. These adjustments could be material. Á 3. Significant Accounting Policies Á The accounting policies used in the preparation of these condensed consolidated interim financial statements are consistent with those of the Companys audited financial statements for the year ended December 31, 2023. Á 4. Inventory Á As of June 30, 2024 and December 31, 2023, inventory consists of the following: Á Schedule of Inventory Á Á June 30, 2024Á Á December 31, 2023Á Finished goodsÁ \$2,305,095Á \$1,717,669Á Promotional itemsÁ \$101,660Á \$101,660Á Raw materialsÁ \$3,979,989Á \$1,812,163Á InventoryÁ \$6,386,744Á \$3,631,492Á Á As of June 30, 2024, the value of finished goods on-hand increased due to stockpiling of hard tonneau covers, which have higher values than stockpiled soft tonneau covers, as well as their raw materials to capitalize on demand generated from the Companys 2024 sales campaigns. Á 5. Prepaid expenses and deposits Á As of June 30, 2024 and December 31, 2023, prepaid expenses and deposits consist of the following: Á Schedule of Prepaid Expenses and Deposits Á Á June 30, 2024Á Á December 31, 2023Á Consulting, services, and advertisingÁ \$55,003Á \$5,215Á DepositsÁ \$96,812Á Á \$1,492,034Á Prepaid expenses and deposits, netÁ \$151,815Á \$1,497,249Á Á As of June 30, 2024, prepaid expenses and deposits consist of \$55,003 (December 31, 2023 - \$5,215) in prepaid consulting, services, and advertising for third party consultants through the issuance of shares and stock options. Amounts in deposits relate to prepayments for manufacturing components and finished goods. Á 10 Á 6. Property and Equipment Á As of June 30, 2024 and December 31, 2023, major classes of property and equipment consist of the following: Á Schedule of Property and Equipment Á Á June 30, 2024Á Á December 31, 2023Á EquipmentÁ \$3,122,387Á \$2,784,098Á Manufacturing equipmentÁ \$3,308,186Á Á \$3,260,679Á FurnitureÁ \$154,065Á Á \$146,049Á Product moldsÁ \$524,476Á Á \$524,476Á ComputersÁ \$96,056Á Á \$4,070Á Leasehold improvementsÁ \$895,593Á Á \$861,332Á BuildingÁ \$6,079,410Á Á \$6,079,410Á LandÁ \$2,239,405Á Á \$2,239,405Á AutomobileÁ \$168,497Á Á \$168,497Á Property and Equipment, grossÁ \$168,497Á Á \$168,497Á Less accumulated depreciationÁ \$(2,279,299)Á Á \$(1,664,580)Á Property and Equipment, netÁ \$14,308,776Á \$14,483,436Á Á 7. Shareholders' Equity (Deficit) Á During six months ended June 30, 2024, the following transactions

occurred: Á During the six months ended June 30, 2024, the Company sold 504,921 shares of common stock for a total net proceeds of \$566,118. The sale of shares was in connection with the shelf registration statement on Form S-3 effective on October 13, 2022, allowing the Company to issue up to \$30,000,000 of common stock and prospectus supplement covering the offering, issuance and sale of up to \$13,000,000 of common stock that may be issued and sold under an At The Market Offering Agreement dated as of September 30, 2022. Á The Company recognized consulting expense of \$595,863 to share subscriptions payable from restricted shares and stock options to be issued. As of June 30, 2024, the Company issued 317,148 restricted shares with a value of \$369,700. Á During the six months ended June 30, 2024, the Company closed a sale of 2,372,240 shares of common stock for net proceeds of \$1,535,591. In association with the sale of common stock, the Company issued 1,477,892 pre-funded warrants and 7,700,264 warrants totaling proceeds of \$1,093,492. Refer to note 14. Á Refer to note 14, 15 and 16 for additional shareholders’ equity (deficit) details. Á During six months ended June 30, 2023, the following transactions occurred: Á The Company recognized consulting expense of \$903,596 to share subscriptions payable from restricted shares and stock options to be issued. As of June 30, 2023, the restricted shares have not been issued. During the same period the Company issued 250,000 shares of common stock for consulting services valued at \$635,000. Á Refer to note 15 for additional shareholders’ equity (deficit) details. Á 11 Á Á As of June 30, 2024, the Company was authorized to issue 299,000 shares of its common stock with a par value of \$0.0001. All shares were ranked equally with regard to the Company’s residual assets. During the six months ended June 30, 2024, the Company was authorized to issue 100 shares of its Series A and 100,000 Series B Preferred Stock with a par value of \$0.0001. Series A preferred Stock have voting rights equal to 299 shares of common stock, per share of preferred stock. Series B preferred Stock have voting rights equal to 10,000 shares of common stock, per share of Preferred Stock. Á 8. Related Party Transactions Á Á During the six months ended June 30, 2024, the Company recorded salaries expense of \$230,026 (2023 - \$210,394) for the Company’s CEO. During the six months ended June 30, 2024, the Company recorded salaries expense of \$164,937 (2023 - \$148,927) to an officer and director of the Company. Á . As of June 30, 2024, the Company has a receivable of \$14,303 (December 31, 2023 - \$2,192) from the CEO. Á Á 9. Changes in Cash Flows from Operating Assets and Liabilities Á The changes to the Company’s operating assets and liabilities for the six months ended June 30, 2024 and 2023 are as follows: Á Schedule of Changes in Operating Assets and Liabilities Á Á 2024 Á 2023Á Decrease (increase) in accounts receivableÁ \$(160,264)Á \$(263,874) Decrease (increase) in other receivableÁ 25,002Á 33,212) Decrease (increase) in inventoryÁ (2,755,252)Á (1,533,492) Decrease (increase) in prepaid expenses and depositsÁ 1,345,434Á (14,280) Increase (decrease) in payroll taxes payableÁ 175,575Á 7,900Á Increase (decrease) in accounts payable and accrued liabilitiesÁ (59,989)Á (828,757) Changes in operating assets and liabilitiesÁ \$(1,429,494)Á (\$2,665,715) Á 10. Investments Á During the year ended December 31, 2019, the Company entered into an agreement to purchase 10,000 shares of a privately owned US-based mobile phone development company for \$50,000 - representing a 10% equity stake. The shares have been issued to the Company. As of June 30, 2024, and December 31, 2023, the Company had advanced a total of \$24,423Á and is advancing tranches of capital as required by the Company. Á During the six months ended June 30, 2024, \$66,308 (\$90,000 CAD) of the Company’s Guaranteed Investment Certificate (the GIC) matured and the Company received \$3,054 (\$4,129 CAD) in interest income. During the same period, the Company reinvested the principal amount of \$66,308 (\$90,000 CAD) in a GIC. The GIC bears a variable interest rate and will mature on February 27, 2025. The anticipated earned interest on the GIC at maturity is \$3,123 (\$4,275 CAD). Á 11. Operating Lease Obligations Á During the year ended December 31, 2019, the Company signed a lease agreement for warehouse space to commence on August 1, 2019 and end on July 31, 2022 with monthly lease payments of \$2,221. During the year ended December 31, 2021, the Company entered into a second lease agreement for warehouse space to commence on June 1, 2021 and end on May 31, 2024 with monthly lease payments of \$19,910. Á During the year ended December 31, 2022, the Company signed a lease agreement for approximately 20,296 square feet to be used as its primary corporate office and R&D facility pursuant to a five-year lease, dated June 1, 2022, for a variable rate averaging \$22,101 per month over the lifetime of the lease. The Company also pays approximately \$4,418 in additional fees per month, which varies year to year. Á During the year ended December 31, 2023, the Company signed a lease agreement for office space to be used as an R&D facility pursuant to a one-year lease with an option to extend the lease for an additional year, dated June 1, 2023Á, for a monthly rent of \$3,350. The Company did not exercise the one year extension option for this facility. Á 12 Á Á During the six months ended June 30, 2024, the Company signed a lease agreement for office space to be used as an R&D facility pursuant to a one-year lease with an option to extend the lease for an additional year, dated June 1, 2024, for a monthly rent of \$3,600. Á The Company has accounted for its leases upon adoption of ASC 842 whereby it recognizes a lease liability and a right-of-use asset at the date of initial application beginning January 1, 2019. The lease liability is measured at the present value of the remaining lease payments, discounted using the Company’s incremental borrowing rate of 10%. The Company has measured the right-of-use asset at an initial amount equal to the lease liability. Á The Company’s right-of-use asset and lease liability as of June 30, 2024, and December 31, 2023, are as follows: Á Schedule Right-of-use Asset Á Á June 30, 2024Á Á December 31, 2023Á Right-of-use assetÁ \$705,155Á \$917,354Á Current lease liabilityÁ \$243,203Á \$328,229Á Long-term lease liabilityÁ \$485,451Á \$608,761Á Á The following is a summary of the Company’s total lease costs: Á Schedule of Lease Costs Á Á June 30, 2024Á Á June 30, 2023Á Operating lease costÁ \$252,000Á \$252,000Á Á The following is a summary of cash paid during the six months ended June 30, 2024 and 2023 for amounts included in the measurement of lease liabilities: Schedule of Measurement of Lease Liabilities Á Á June 30, 2024 Á Á June 30, 2023 Á Operating cashflow Á \$248,000 Á \$245,000 Á Á The following are future minimum lease payments as of June 30, 2024: Á Schedule of Future Minimum Lease Payments Á Á Á Á 2025Á \$302,480Á 2026Á 273,672Á 2027Á 257,748Á Total future minimum lease paymentsÁ \$833,900Á Less: amount representing interestÁ (105,246) Present value of future paymentsÁ \$728,654Á Current portionÁ 243,203Á Long term portionÁ \$485,451Á Á 12. Long term Debt Á On May 4, 2022, the Company, as the guarantor, and Workspot New York Operations Corporation (the Workspot New York), as the borrower (the Borrower) entered into a secured loan agreement (the Loan Agreement) with an external banking entity (the Lender) relating to the Company’s purchase of a 152,847 square-foot building situated on two parcels of land aggregating 18 acres of land located in West Seneca, New York (collectively, the Property) for a total purchase price of \$8,150,000 on May 6, 2022. Under the terms of the Loan Agreement, the Borrower procured a total principal sum of \$5,300,000, bearing an interest rate of the prime rate plus 2.25% annually, for the Company’s purchase of the Property and covering associated costs. To ensure the loan’s servicing over its duration, the Company allocated \$667,409 into a specially designated account. By the close of June 30, 2024, this account’s balance had changed to \$386,164, which is recorded under cash and cash equivalents in the accompanying financial statements. As of June 30, 2024, the outstanding principal and the accrued interest was an aggregate of \$5,325,664Á. This outstanding balance and accrued interest are due on August 10, 2024. The Company disclosed the material terms of the Loan Agreement in a Current Report on Form 8-K filed with the Securities and Exchange Commission on May 11, 2022. Á 13 Á Á On February 4, 2024, the Company and Workspot New York entered into a Forbearance Agreement with the Lender in connection with the Loan Agreement. Pursuant to the Forbearance Agreement, the Lender agreed to forbear from commencing an action for judgement of foreclosure and sale, seeking an appointment of a receiver or collecting default accrued interest under the Loan until the occurrence of a Termination Event (as defined in the Forbearance Agreement) and the Company and Workspot waived all defenses in connection with the Workspot New York failure to maintain 1.20 to 1.0 debt service coverage ratio of operating income to debt service under the Loan for each of the trailing twelve (12) months ended December 31, 2023, and the indirect sale of equity securities of Workspot New York as a result of the Company’s sale equity securities in November 2023 (the Existing Defaults). Pursuant to the Forbearance Agreement, the definition of Permitted Transfers in the Loan Agreement was amended to include the transfer of direct or indirect interest in the Company solely through a stock sale for capital raising purposes, subject to certain conditions, including no occurrence of an Event of Default (other than the Existing Defaults), change in ownership or control of the Company, no new 10% or greater owners, and no involvement of Sanctioned Persons. The Borrower must provide prior notice to Lender and satisfactory reporting of the results of the capital raise. Á Á On May 14, 2024, the Company successfully negotiated an extension of the maturity date for its \$5.3 million Loan Agreement that was originally due on May 20th, 2024. The Company entered into an agreement with the lender to extend the maturity date to August 10th, 2024. The Company has since refinanced this loan. Á On July 19, 2024, the Company, as the guarantor, and Workspot New York Operations Corporation as well as Workspot USA Operations Corporation, entered into a \$6,000,000 Revolving Financing and Assignment Agreement with an external lending entity with a maturity of 24 months from initial funding (July 2026). Upon transaction close, the Company drew down approximately \$5.06 million of the Revolving Credit Facility, net of \$790,000 of interest reserve required to be withheld to ensure interest payments by the Company. The Company used \$4.73 million of the drawn down amount to refinance the Company’s mortgage on the Company’s real property located at 2500 North America Dr. in West Seneca, New York, and additionally drew approximately \$330,000, leaving approximately \$940,000 available for Accounts Receivable financing under the Agreement as of the deal close date. Á Á During the year ended December 31, 2020, the Company received \$28,387 (\$40,000 CAD) interest-free from the Government of Canada as part of the COVID-19 small business relief program. Repaying the balance of the loan on or before December 31, 2023 resulted in loan forgiveness of 25 percent (25%). As of September 30, 2022, the Company made the repayment of \$28,387 (\$40,000 CAD) and, as of February 14, 2023, received the forgiven debt of \$7,493 (\$10,000 CAD). As at June 30, 2024 and December 31, 2023, there are no amounts owing, and the loan has been fully settled. Á 13. Loss per Share Á For the three and six months ended June 30, 2024, loss per share is \$0.15 and \$0.33 (basic and diluted) compared to the three and six months ended June 30, 2023, of \$0.22 and \$0.43 (basic and diluted) using the weighted average number of shares of 25,958,628 and 23,573,349 (basic and diluted) as of June 30, 2024 and 17,165,533 and 17,162,471 (basic and diluted) as of June 30, 2023, respectively. Á There are 299,000,000 shares authorized with 28,520,704 and 17,413,810 shares issued and outstanding, as at June 30, 2024 and 2023, respectively. The computation of loss per share is based on the weighted average number of shares outstanding during the period in accordance with ASC Topic No. 260, Earnings Per Share. Á Shares underlying the Company’s outstanding warrants and convertible promissory notes were excluded due to the anti-dilutive effect they would have on the computation. Á As of June 30, 2024, the Company has 24,590,188 Á warrants convertible Á Á to 24,890,188 common shares, 357,018 restricted stock to be issued, and 5,462,256 stock options exercisable for 5,462,256 common shares for a total underlying common shares of 30,709,462. As of June 30, 2023, the Company has 3,939,924 warrants convertible to 4,239,924 common shares, 1,215,212 restricted stock to be issued, 300,000 performance stock units and 3,270,106 stock options exercisable for 3,270,106 common shares for a total underlying common shares of 9,025,242. Á 14 Á Á 14. Warrants Á During the six months ended June 30, 2024, in connection with the sale of 2,372,240 shares of common stock, the Company also sold 1,477,892 pre-funded warrants and issued 7,700,264 warrants exercisable for a total of 7,700,264 Á shares of common stock for \$0.0001 and \$0.74, respectively, per share. The Company received net proceeds of \$1,093,492 associated with the sale of the pre-funded warrants. The pre-funded warrants are immediately exercisable until all of the pre-funded warrants are exercised. During the same period 1,477,892 pre-warrants were exercised for 1,477,892 shares of common stock for \$15. Á During the year ended December 31, 2023, in connection with the sale of 1,925,000 shares of common stock in a registered direct offering, the Company also sold 1,575,000 pre-funded warrants and 7,000,000 warrants exercisable for 7,000,000 shares of common stock for \$0.0001 and \$1.34, respectively, per share. The Company received net proceeds of \$2,110,342 associated with the sale of the pre-funded warrants. During the same period 887,000 pre-funded warrants were exercised for 887,000 shares of common stock for \$89. During the six months ended June 30, 2024, the remaining 688,000 pre-funded warrants were exercised for 688,000 shares of common stock for \$69. Further, during this same period, the Company induced the exercise of 7,000,000 warrants at a reduced exercise price of \$0.5198 per share in consideration for the Company to issue new warrants to purchase up to 12,950,000 additional shares of common stock - resulting in gross proceeds of approximately \$3,638,000 received by the Company. Á During the year ended December 31, 2023, the Company and a stock options holder agreed to cancel all 400,000 stock options in exchange for extending the exercisable period of 300,000 warrants to December 31, 2024. Later in the year ended December 31, 2023, the expiration date for these warrants was extended to December 31, 2026, and the stock option holder was issued an additional 400,000 restricted stock units. Á As of June 30, 2024, the Company has the following warrants outstanding: Á Schedule of Warrants Exercise Price Exercise priceÁ Number outstandingÁ Remaining Contractual Life (Years)Á Á Expiry date \$6.05Á Á 130,909Á Á 0.09Á Á August 3, 2024 \$6.05Á Á 3,446,515Á Á 0.10Á Á August 6, 2024 \$2.40Á Á 62,500Á Á 0.72Á Á March 20, 2025 \$4.00Á Á 300,000Á Á 2.50Á Á December 31, 2026 \$0.74Á Á 7,700,264Á Á 5.23Á Á September 20, 2029 \$0.52Á Á 12,950,000Á Á 5.41Á Á November 26, 2029 Á Á Á 24,590,188Á Á 4.53Á Á Á The average remaining contractual life of outstanding warrants that expire is 4.53 Schedule of Warrants Activity Á Á June 30, 2024Á Á December 31, 2023Á Á Number of warrantsÁ Weighted average priceÁ Number of warrantsÁ Weighted average priceÁ Balance, beginning of yearÁ 11,627,924Á \$2.42Á Á 3,939,924Á \$5.84Á IssuanceÁ 22,128,156Á \$0.56Á Á 8,575,000Á \$1.09Á ExerciseÁ (9,165,892)Á \$0.40Á Á (887,000)Á \$0.0001Á Balance, end of periodÁ 24,590,188Á \$1.44Á Á 11,627,924Á \$2.42Á Á 15. Stock Options and Performance Share Units Á Under the Company’s 2015, 2021 and 2022 Equity Incentive Plans, the number of shares of common stock reserved for issuance under the option plan shall not exceed 10% of the issued and outstanding shares of common stock of the Company, have a maximum term of 10 years, and vest at the discretion of the Board of Directors. Á All equity-settled, share-based payments are ultimately recognized as an expense in the statement of operations with a corresponding credit to Additional Paid in Capital. Á If vesting periods or other non-market vesting conditions apply, the expense is allocated over the vesting period, based on the best available estimate of the number of share options expected to vest. Estimates are subsequently revised if there is any indication that the number of share options expected to vest differs from previous estimates. Any cumulative adjustment prior to vesting is recognized in the current period. No adjustment is made to any expense recognized in prior periods if share options ultimately exercised are different than that estimated on vesting. Á 15 Á Á Performance Share Units Á On May 1, 2023, the Company and Steven Rossi reached an agreement to modify 1,600,000 restricted stock units and 400,000 performance stock units issued on November 11, 2022, and December 29, 2021, respectively, and replace them with 2,000,000 stock options, as described below. Á On November 11, 2022, 700,000 performance stock units (the PSU) granted on December 29, 2021, were modified to include new terms pertaining to the PSU vesting schedule. On December 29, 2021, the Company granted 400,000 and 300,000 performance stock units (the PSU) to the Company’s Chief Executive Officer and a director, respectively. Á Stock Options Á The Company uses the Black-Scholes option pricing model to determine fair value of stock options on the grant date. Á During the six months ended June 30, 2024, the Company issued 350,000 stock options to an employee with an exercise price of \$0.78 and an expiration date of June 28, 2034. Á During the six months ended June 30, 2024, the Company issued 68,800 stock options to employees with an exercise price ranging from \$0.57 to \$1.41 and expiration dates from February 1, 2029 to March 22, 2034. Of these stock options, 8,300 were subsequently cancelled. Á During the year ended December 31, 2023, the Company issued 1,500,000 stock options to Steven Rossi. The stock options have an exercise price of \$1.44 and an expiration date of October 31, 2033. Á During the year ended December 31, 2023, the Company issued 12,100 and 25,000 stock options to employees with an exercise price of \$1.70 and \$1.44, respectively. The stock options will expire 10 years from the grant date. Á During the year ended December 31, 2023, the Company issued 321,150 stock options to employees, consultants and directors with an exercise price ranging from \$2.55 to \$4.20 which will expire at various points though August 23, 2033. During the year ended December 31, 2023, 49,500 stock options were cancelled upon the departure of employees, and an additional 7,100 stock options were cancelled upon the departure of an employee during the six months ended June 30, 2024. Á During the year ended December 31, 2023, the Company issued 2,000,000 stock options to Steven Rossi. The stock options have an exercise price of \$1.74 and an expiration date of May 1, 2033. Á During the year ended December 31, 2023, the Company issued 75,000 stock options to an employee with an exercise price of \$2.43 and expiring on May 18, 2033. Á During the year ended December 31, 2023, the Company issued 65,000 stock options to employees and a consultant with an exercise price of \$1.53 and expiring on March 14, 2033. During the year ended December 31, 2023, 15,000 stock options were cancelled upon the departure of employees, and an additional 5,000 stock options were cancelled upon the departure of an employee during the six months ended June 30, 2024. Á During the year ended December 31, 2023, the Company issued 85,106 stock options to an employee with an exercise price of \$1.53 and expiring on March 14, 2033. Á During the year ended December 31, 2023, the Company issued 300,000 stock options to a consultant with an exercise price of \$1.66 and expiring on January 30, 2028. Á During the year ended December 31, 2023, the Company issued 360,000 stock options to directors with an exercise price of \$1.66 and expiring on January 30, 2033. Á Schedule of Stock Options Activity Á Á June 30, 2024Á Á December 31, 2023Á Á Number of stock optionsÁ Weighted average priceÁ Number of stock optionsÁ Weighted average priceÁ Balance, beginning of periodÁ 5,063,856Á \$1.96Á Á 785,000Á \$4.74Á GrantedÁ 418,800Á \$0.84Á Á 4,743,356Á \$1.80Á CancelledÁ (20,400)Á \$(2.31)Á (464,500)Á \$(5.02) Balance, end of periodÁ 5,462,256Á \$1.95Á Á 5,063,856Á \$1.96Á Á Á Schedule of Share-based Payment Arrangement, Option, Exercise Price Range Á Á Range of Exercise pricesÁ OutstandingÁ Weighted average life (years)Á Weighted average exercise priceÁ Exercisable on June 30, 2024Á Stock optionsÁ \$0.57-5.50Á Á 5,462,656Á Á 8.46Á \$1.95Á Á 1,278,750Á Á 16 Á Á As of June 30, 2024 and December 31, 2023, Terravis Energy Inc., a wholly

owned subsidiary of the Company, has the following options outstanding: A Schedule of Stock Options Activity A June 30, 2023A A December 31, 2023A A Number of stock optionsA A Weighted average priceA A Number of stock optionsA A Weighted average priceA A Balance, beginning of periodA A 1,350,000A A \$0.01A A 1,350,000A A \$0.01A A Range of Exercise pricesA A OutstandingA A Weighted average life (years)A A Weighted average exercise priceA A Exercisable on June 30, 2024A A Stock optionsA A \$0.01A A 1,350,000A A 7.78A A \$0.01A A 1,350,000A A 16. Warrant Inducement A On May 9, 2024, the Company entered into a warrant inducement agreement (the "Inducement") with the holder of existing warrants to purchase an aggregate 7,000,000 shares at a reduced exercise price of \$0.5198. Pursuant to the Inducement, the exercising holder of the existing warrants received 12,950,000 inducement warrants and the Company received \$3,639,000 from the exercise of the existing warrants. As a result of the inducement and subsequent exercise, the Company determined the incremental fair value provided to the holder from both the adjustment in exercise price of the existing warrants and the fair value of the inducement warrants issued using the Black Scholes model. The total incremental fair value of \$4,996,000, is recorded as a non-cash deemed dividend. The proceeds of the warrant inducement and issuance of 2,840,000 shares of common stock are recorded as capital in excess of par. The obligation to issue the remaining 4,160,000 shares is recorded as a share subscription payable. A 17. Rental Income A During the year ended December 31, 2022, the Company entered into a sublease agreement for its warehouse in Mississauga, Ontario, Canada. The sublease commenced on September 15, 2022, and ended on May 31, 2024 at \$15,515 (\$19,992 CAD) per month. A During the six months ended June 30, 2024, the Company recognized rental income of \$76,866 (2023 - \$94,835). A 18. Subsequent Events A The Company has evaluated subsequent events through August 13, 2024. The following events occurred after the three and six months ended June 30, 2024: A —On July 19, 2024, the Company refinanced its \$5.3 million loan by entering into a Revolving Financing and Assignment Agreement with a facility of \$6 million with a maturity of 24 months from initial funding (July 2026). Upon transaction close, the Company drew down approximately \$5.06 million of the Revolving Credit Facility, net of \$790,000 of interest reserve required to be withheld to ensure interest payments by the Company. The Company used \$4.73 million of the drawn down amount to refinance the Company's mortgage on the Company's real property located at 2500 North America Dr. in West Seneca, New York, and additionally drew approximately \$330,000 in accounts receivables, leaving approximately \$940,000 available for Accounts Receivable financing under the Agreement as of the deal close date. A A —On July 23, 2024, the Company engaged in stock option repricing for certain employees, executive officers, and members of the board of directors of the Company. All included options' exercise prices were repriced to \$0.7042 "the closing price per share of the Company's Common Stock as reported on The Nasdaq Stock Market on July 23, 2024. The Repriced Options consisted of certain outstanding stock options that had been granted under the Company's 2015 Equity Incentive Plan, the 2021 Equity Incentive Plan and 2022 Stock Incentive Plan as of the Effective Date. A 17 A Item 2. Management's Discussion and Analysis of Financial Condition and Results of Operations A This section and other parts of this Quarterly Report on Form 10-Q (the "Form 10-Q") contain forward-looking statements, within the meaning of the Private Securities Litigation Reform Act of 1995, that involve risks and uncertainties. Forward-looking statements provide current expectations of future events based on certain assumptions and include any statement that does not directly relate to any historical or current fact. Forward-looking statements can also be identified by words such as "future," "anticipate," "believe," "estimate," "expect," "intend," "plan," "predict," "will," "would," "could," "may," and similar terms. Forward-looking statements are not guarantees of future performance and actual results may differ significantly from the results discussed in the forward-looking statements. All forward-looking statements in this Form 10-Q are made based on current expectations, forecasts, estimates and assumptions, and involve risks, uncertainties and other factors that could cause results or events to differ materially from those expressed in the forward-looking statements. In evaluating these statements, various factors, uncertainties, and risks should be specifically considered that could affect future results or operations. These factors, uncertainties and risks may cause actual results to differ materially from any forward-looking statement set forth in this Form 10-Q. These risks and uncertainties described and other information contained in the reports filed with or furnished to the SEC should be carefully considered before making any investment decision with respect to the Company's securities. The Company assumes no obligation to revise or update any forward-looking statements for any reason, except as required by law. A Unless otherwise stated, all information presented herein is based on the Company's fiscal calendar, and references to particular years, quarters, months or periods refer to the Company's fiscal years ended December 31st and the associated quarters, months and periods of those fiscal years. Each of the terms "Company" and "Worksporc" as used herein refers collectively to Worksporc Ltd. and its subsidiaries, unless otherwise stated. A The following discussion should be read in conjunction with the Company's Annual Report Form 10-K for the fiscal year ended December 31, 2023 filed with the U.S. Securities and Exchange Commission (the "SEC") and the condensed consolidated financial statements and accompanying notes included in Part I, Item 1 of this Form 10-Q. A Overview A Worksporc Ltd., through its subsidiaries, designs, develops, manufactures, and owns the Intellectual Property on a portfolio of tonneau cover, solar integration, portable power station, and NP (Non-Parasitic), Hydrogen-based green energy products and solutions for the automotive aftermarket accessories, power storage, residential heating, and electric vehicle-charging industries. We seek to provide consumers with next-generation automotive aftermarket accessories while capitalizing on growing consumer interest in clean energy solutions and power grid independence. A Rising Popularity of Electric Vehicles A Electric Vehicles (EVs) have been exponentially increasing in consumer interest, whether that interest takes the form of vehicle pre-orders, sales, or investments. As we begin marketing our Worksporc SOLIS and COR, we plan to market the SOLIS as a must-have accessory for electric light duty vehicle owners while simultaneously riding the coattails of EV popularity to promote our other products (COR and conventional tonneau covers) to the very large population of Americans that have an interest in EVs without the funds to purchase them. Further, participating in the EV space allows us to target consumers with an interest in cutting-edge technologies "a great market in which to promote our COR. A Regulatory Environment Favoring Electric Vehicles A The Build Back Better Bill was a strong indication of upcoming and favorable USA regulations. Many regulations that improve North America's EV charging infrastructure or provide grants to businesses operating in the EV space will benefit us. While we are primarily focused on the light duty vehicle market, our energy products are particularly useful for electric light duty pickup trucks and, therefore, are positioned to benefit greatly from any bill that increases the prevalence of such vehicles. A 18 A Limited Competitive Landscape A Our conventional tonneau covers are engineered for enhanced user experience and resistance to wear-and-tear, making them strong and competitive products in an otherwise consolidated and saturated market. The Worksporc COR, however, operates in a much wider yet unsaturated market. The global Portable Power Station market is quickly growing, and the competitive landscape is far from consolidated. Even less consolidated, the solar tonneau cover market is in its infancy, and it's a market in which we have first-mover advantage. To ensure we do not fall behind future competitors, we are highly focused on protecting our intellectual property both domestically and abroad. A Business Developments A The following highlights recent material developments in our business in the three months ended June 30, 2024: A A — In April 2024, 12,100 stock options issued during 2023 and 8,300 stock options issued during the six months ended June 30, 2024 were forfeited in connection with the termination of employees with the Company. A A A — 16,667 restricted stock units (the "RSUs") were granted to a contractor on May 1, 2024 in consideration for services rendered in the first quarter of 2024. A A A — On May 6, 2024, 1,477,892 pre-funded warrants issued during the three months ended March 31, 2024 were exercised for 1,477,892 shares of common stock for a total of \$15. A A A — On May 8, 2024, the Company announced its receipt of a major grant from New York State Excelsior Jobs Program worth up to \$2.8 million. The grant, following a strategic low-cost power award from New York Power Authority (NYPA) in April 2024, signifies additional state-level investment in the Company's expanding operations. With growth exceeding NY State's forecasts, the Company expects to create up to or over 280 new jobs from 2025 to 2030 and if achieved will receive cash benefits for the creation of these jobs, amounting to \$2.8 million received over the next 10 years. A A A — On May 14, 2024, the Company and Worksporc New York Operations Corporation (the "Worksporc New York") entered into an Omnibus Amendment of Loan Documents (the "Loan Amendment") with Northeast Bank (the "Lender") in connection with that certain secured loan agreement, dated May 4, 2022 (the "Loan Agreement"), by and among the Company, as the guarantor, Worksporc New York, as the borrower (the "Borrower"), and the Lender in connection with the Company's purchase of its 152,847 square foot facility and 18 acres of land in West Seneca, New York on May 6, 2022 for a total purchase price of \$8,150,000. Pursuant to the Loan Amendment, effective as of May 10, 2024, the Lender extended the initial maturity date of the Loan from May 10, 2024 to August 10, 2024 (the "Extended Maturity Date"). The Company also agreed to pay the Lender an extension fee of \$106,000 (the "Extension Fee") which was deemed fully earned as of the date of the Loan Amendment. However, the Lender agreed to postpone payment of the Extension Fee until the occurrence of (i) the Loan not being repaid in full by or on the Extended Maturity Date; or (ii) the Loan being accelerated following an Event of Default or Termination Date (as defined in the Forbearance Agreement dated as of February 4, 2024, by and between the Company, Worksporc New York and the Lender). If the Loan is repaid in full on or prior to the Extended Maturity Date, the Lender has agreed to waive the Extension Fee. In addition to the Extension Fee, the Company agreed to pay the Lender an exit fee of \$106,000 (the "Exit Fee") in the event the Loan is not repaid in full on or prior to the Extended Maturity Date or if the Loan has been accelerated following an Event of Default or in connection with a Termination Event (as defined in the Forbearance Agreement). If the Loan is repaid in full on or prior to the Extended Maturity Date (and not as a result of an acceleration following a Termination Event), the Company will not be required to pay the Exit Fee. A A A — On May 29, 2024, the Company entered into a common stock warrant exercise inducement offer letter (the "Inducement Offer Letter") with a certain holder (the "Holder") of existing warrants to purchase shares of the Company's common stock at an exercise price of \$1.34 per share issued on November 2, 2023 (the "Existing Warrants"), pursuant to which the Holder agreed to exercise for cash its Existing Warrants to purchase an aggregate of 7,000,000 shares of the Company's common stock, at a reduced exercised price of \$0.5198 per share, in consideration for the Company's agreement to issue new warrants (the "Inducement Warrants") to purchase up to 12,950,000 shares of the Company's common stock at \$0.5198 per share. The Company received aggregate gross proceeds of \$3,638,600 from the exercise of the Existing Warrants by the Holder and the sale of the Inducement Warrants, before deducting placement agent fees and other offering expenses payable by the Company. A 19 A A — On May 29, 2024, the Company announced it had been issued a new utility patent from the United States Patent & Trademark Office related to its highly anticipated SOLIS Solar Tonneau Cover. A A A — 45,315 RSUs were granted to two contractors on May 30, 2024 in consideration for services rendered over the prior year. A A A — On June 5, 2024, the Company announced the formation of a new sales partnership with a prominent Midwest distributor operating within the automotive industry. A A A — On June 13, 2024, the Company was awarded "Innovator of the Year" by Buffalo Business First "recognizing the Company's commitment to pioneering advancements in the automotive sector. A A A — On June 26, 2024, the Company announced it had strategically decided to design its Maximum Power Point Tracking algorithm such that its SOLIS Solar Power System will be able to charge not only the Company's COR Portable Battery Generator system but also most other portable power stations and power banks on the market. A Key Factors Affecting our Performance A As a result of a number of factors, our historical results of operations may not be comparable to our results of operations in future periods, and our results of operations may not be directly comparable from period to period. Set forth below is a brief discussion of the key factors impacting our results of operations. A Climate Change A Climate change threatens to cause many foreseeable as well as unforeseeable ramifications. In cautious preparation for those that are foreseeable, we have strategically begun domestic manufacturing operations in Western New York "an economically growing region not immediately threatened by climate change to the same extent as other regions and possibly one that may benefit from future population migrations within the United States of America. Further, we intend to lower our own carbon footprint by investing in energy-saving measures in our factory in West Seneca, NY. Considering climate change may also exacerbate geopolitical tensions, we are working to diversify our supply chain and lower our reliance on any particular region or country for raw materials in order to lower our exposure to climate change-induced economic or political instability. A We believe our Worksporc SOLIS and Worksporc COR products will be received positively by the public for their resilience to, and even increased utility as a result of, Climate Change. However, we acknowledge the potentially negative environmental impacts of poor battery recycling and increasing demand for precious metals. We are actively researching ways to lower such environmental impacts. A Inflation A Prices of certain commodity products, including raw materials, are historically volatile and are subject to fluctuations arising from changes in domestic and international supply and demand, labor costs, competition, market speculation, government regulations, trade restrictions and tariffs. Increasing prices of the component materials for parts of our goods may impact the availability, quality and price of our products as suppliers search for alternatives to existing materials and increase the prices they charge. Our suppliers may also fail to provide consistent quality of product as they may substitute lower cost materials to maintain pricing levels. Rapid and significant changes in commodity prices may negatively affect our profit margins, and it may be difficult to mitigate worsened margins through customer pricing actions and cost reduction initiatives. A Such an inflationary environment also increases our direct cost of raw goods or processed goods for our original equipment manufacturing as well as indirect costs such as overhead and rent. Due to these present and forecasted price increases and the temporary increases in ocean freight and container handling costs faced in recent periods, Worksporc factors in all costs when assessing proper pricing of its goods for sale. A Additionally, as central banks and the U.S. Federal Reserve increase interest rates to combat global inflation, the cost of debt financing increases. While we currently do not have material debt other than our \$6.0 million Revolving Credit Facility, our facility's variable rate fluctuates along with the Prime Rate, meaning our monthly interest costs vary not only by our usage of the facility but by interest rates as well. We continue to explore debt financing options at reasonable interest rates in order to strengthen our cash position. A Elevated interest rates have also resulted in a shift in institutional holdings away from micro-cap equities, which has negatively influenced our stock's trading volume. We continue to forge relationships with institutional investors and analysts in order to maintain a healthy trading volume. A 20 A A Gasoline Prices and Supply Chain Issues A We faced significantly higher ocean freight, trucking, and container handling costs as well as last mile delivery costs in 2021 and 2022 than we did in previous years "all of which have increased our products' landed costs. Higher oil and gasoline prices further increased these costs, and while such prices have come down from their 2022 highs, we continue to closely monitor gasoline and shipping costs. While the Freight Rate Index has significantly increased since late 2023 as a result of Houthi attacks against cargo ships in the Red Sea and the concurrent decline in activity across the Panama Canal, the shipping routes used by the Company have not faced dramatic price hikes. Regardless, the Company is closely monitoring international shipping costs. A Our transition towards domestic manufacturing and assembly is anticipated to largely offset these higher costs, as we believe we will be less exposed to higher international shipping costs. We are also identifying North American suppliers of our products' components and will prioritize transport by rail when possible to avoid high trucking costs. A Geopolitical Conditions A In February 2022, Russia initiated significant military action against Ukraine. In response, the U.S. and certain other countries imposed significant sanctions and export controls against Russia, Belarus and certain individuals and entities connected to Russian or Belarusian political, business, and financial organizations, and the U.S. and certain other countries could impose further sanctions, trade restrictions, and other retaliatory actions should the conflict continue or worsen. It is not possible to predict the broader consequences of these conflicts, including related geopolitical tensions, and the measures and retaliatory actions taken by the U.S. and other countries in respect thereof as well as whether any counter measures or retaliatory actions in response, including, for example, potential cyberattacks or the disruption of energy exports, are likely to cause regional instability and geopolitical shifts, which could materially adversely affect global trade, currency exchange rates, regional economies and the global economy. These situations remain uncertain, and while it is difficult to predict the impact of any of the foregoing, the conflicts and actions taken in response to these conflicts could increase our costs, reduce our sales and earnings, impair our ability to raise additional capital when needed on acceptable terms, if at all, or otherwise adversely affect our business, financial condition, and results of operations. A While we do not have any direct operations or significant sales in the Middle East, geopolitical tensions and ongoing conflicts in the region, particularly between Israel and Hamas, may lead to global economic instability and fluctuating energy prices that could materially affect our business. It is not possible to predict the broader consequences of the Israel-Hamas war, including related geopolitical tensions, and the measures and actions taken by other countries in respect thereof, which could materially adversely affect global trade, currency exchange rates, regional economies and the global economy. While it is difficult to predict the impact of any of the foregoing, the Israel-Hamas war may increase our costs, disrupt our supply chain, reduce our sales and earnings, impair our ability to raise additional capital when needed on acceptable terms, if at all, or otherwise adversely affect our business, financial condition and results of operations. A Foreign Currencies A We are subject to foreign exchange risk as we manufacture certain products and components in China, market extensively in both Canadian and U.S. markets, employ people residing in both the U.S. and Canada and, to date, have raised funds in U.S. Dollars. Meanwhile, we report results of operations in U.S. Dollars. Since some of our Canadian customers pay in Canadian Dollars, we are subject to gains and losses due to fluctuations in the USD relative to the Canadian Dollar. Our manufacturers in China are paid in USD to better avoid the relatively greater fluctuation of

the Chinese Yuan. To the extent the U.S. dollar strengthens against any of these foreign currencies, the translation of these foreign currencies denominated transactions results in reduced revenue, operating expenses and net income for our operations. A 21 A RESULTS OF OPERATIONS A Three Months Ended June 30, 2024 compared to the Three Months Ended June 30, 2023 A Revenue A For the three months ended June 30, 2024, revenues from our entire line of products was \$1,921,539, as compared to \$199,851 for the three months ended June 30, 2023. Year-over-year sales increased by approximately 862%. For the three months ended June 30, 2024, revenue generated in Canada was \$31,853 as compared to \$0 for the same period in 2023. For the three months ended June 30, 2024, revenue generated in the United States was \$1,889,686, compared to \$199,851 for the same period in 2023, an increase of 846%. A Revenue increased during the three months ended June 30, 2024 compared to the same period the prior year due to increased sales of tonneau covers to a private label partner, various dealers and distributors, and end users via the Company’s online marketplaces. The Company continues to focus on establishing new and strengthening existing business-to-consumer and business-to-business sales channels while also strengthening customer support to increase customer satisfaction and enable high product turnover. For business-to-consumer channels, we have configured our product offerings in a manner conducive with cost-effective marketing, allowing us to securely invest in marketing and sales campaigns. For business-to-business channels, we have created all necessary marketing/sales materials and policies as well as an online dealer marketplace, and we are now actively contacting thousands of leads and presenting our product offerings to various dealers, jobbers, and retailers across the United States and Canada. We intend to gradually increase output capacity through refined production processes and increased personnel. A Sales from online retailers of our products increased from \$18,163 during the three months ended June 30, 2023, to \$897,213 during the three months ended June 30, 2024. Online retailers accounted for 47% of total revenue for the three months ended June 30, 2024, compared to 9% for the three months ended June 30, 2023. Distributor sales increased for the three months ended June 30, 2024, compared with the three months ended June 30, 2023, with sales of \$63,926 and \$0, respectively. Distributors accounted for 3% of total revenue for the three months ended June 30, 2024. Private label sales increased from \$181,688 for the three months ended June 30, 2023, to \$960,400 for the three months ended June 30, 2024. Private label sales accounted for 50% of total revenue for the three months ended June 30, 2024. We expect to continue to grow our fields of business as we develop unique products with enhanced utility to offer to other prospective clients in the U.S. and Canadian markets. A We distribute our tonneau covers in Canada and the United States through an expanding network of wholesalers, private labels, distributors, and online retail channels, including eBay, Amazon, Walmart, and our own e-commerce platform hosted on Shopify. Distribution via each aforementioned channel is expected to increase during 2024. We have pursued and will continue to pursue relationships with Original Equipment Manufacturers with the intention of distributing through them as well. A Cost of Sales A Cost of sales increased by 960%, from \$153,288 for the three months ended June 30, 2023, to \$1,624,910 for the three months ended June 30, 2024. Our cost of sales, as a percentage of sales, was approximately 85% and 77% for the three months ended June 30, 2024 and 2023, respectively. The increase in the cost of sales as a percentage of sales was primarily due to increased sales of domestically-produced hard covers. We consistently secure a 20% gross margin on soft covers sold to private labels, as these soft covers are drop shipped from our Chinese suppliers at a fixed cost. However, our margins on domestically manufactured hard covers is dependent on the cost of raw materials, which fluctuates, as well as overhead, which has been high due to manufacturing inefficiencies and low production volumes “ both of which are actively being mitigated as we streamline manufacturing processes and allocate more existing human capital and machinery resources away from design engineering and testing towards production. A We provide our distributors and online retailers an “all-in” wholesale price. This includes any import duty charges, taxes, and shipping charges. Discounts are applied if the distributor or retailer chooses to use their own shipping process. Certain exceptions apply on rare occasions where product is shipped outside the contiguous United States or from the United States to Canada. Volume discounts are offered to certain high-volume customers, and we also offer a “dock price” or “pickup program” whereby clients are able to pick up product directly from our stocking warehouse. A 22 A Operating Expenses A Operating expenses increased for the three months ended June 30, 2024 by \$422,095, from \$3,785,282 for the three months ended June 30, 2023 to \$4,207,377, due to the following factors: A A General and administrative expenses increased by \$1,201,585, from \$1,744,801 in 2023 to \$2,946,386 in 2024. The increase was related to increased research and development activities, increased employment of support personnel including engineers, and increases in wages and salaries as we seek to expand our operations and further develop our products. A A Sales and marketing expenses decreased by \$69,920, from \$548,712 for 2023 to \$478,792 for 2024. The decrease in sales and marketing is primarily attributable to the completion of several marketing agreements and lower cost of in-house marketing campaigns to create brand and product awareness. A A Professional fees, which include accounting, legal, and consulting fees, decreased from \$1,491,453 in 2023 to \$766,563 in 2024. The decrease in professional fees was due primarily to insourcing of certain business processes and fewer equity grants to third parties for services rendered. A A We realized a loss on foreign exchange of \$15,636 during 2024, compared to a loss on foreign exchange of \$316 A for the prior period due to conversions between CAD and USD. A Other Income and Expenses A We reported net other expenses for the three months ended June 30, 2024 of \$102,651, compared to a loss of \$58,736 for three months ended June 30, 2023. Net other expenses can be attributed to decreased interest and rental income. A Net Loss A Net loss for the three months ended June 30, 2024 was \$4,013,399, compared to a net loss of \$3,797,455 for the three months ended June 30, 2023 “ an increase of 6%. The increase in the net loss can be attributed to the increase in various operating expenses as we focus on expanding our operations, research and development, manufacturing, and supply chain. A Six Months Ended June 30, 2024 compared to the Six Months Ended June 30, 2023 A Revenue A For the six months ended June 30, 2024, revenues from our entire line of products was \$2,434,176, as compared to \$231,776 for the six months ended June 30, 2023. Year-over-year sales increased by approximately 950%. For the six months ended June 30, 2024, revenue generated in Canada was \$51,890, as compared to \$2,655 for the same period in 2023. For the six months ended June 30, 2024, revenue generated in the United States was \$2,382,286 compared to \$229,121 for the same period in 2023, an increase of 940%. A Revenue increased during the six months ended June 30, 2024 compared to the same period the prior year due to increased sales of tonneau covers to a private label partner, various dealers and distributors, as well as end users via the Company’s online marketplaces. The Company continues to focus on establishing new and strengthening existing business-to-consumer and business-to-business sales channels while also strengthening customer support to increase customer satisfaction and enable high product turnover. For business-to-consumer channels, we have configured our product offerings in a manner conducive to cost-effective marketing, allowing us to securely invest in marketing and sales campaigns. For business-to-business channels, we have created all necessary marketing/sales materials and policies as well as an online dealer marketplace, and we are now actively contacting thousands of leads and presenting our product offerings to various dealers, jobbers, and retailers across the United States and Canada. We intend to gradually increase output capacity through refined production processes and increased personnel. A 23 A Sales from online retailers of our products increased from \$42,437 during the six months ended June 30, 2023, to \$921,623 during the six months ended June 30, 2024. Online retailers accounted for 38% of total revenue for the six months ended June 30, 2024, compared to 18% for the six months ended June 30, 2023. Distributor sales increased for the six months ended June 30, 2024, compared with the six months ended June 30, 2023, with sales of \$86,773 and \$2,655, respectively. Distributor sales accounted for 3% of total revenue for the six months ended June 30, 2024. Private label sales increased from \$188,684 for the six months ended June 30, 2023, to \$1,425,780 for the six months ended June 30, 2024. Private label sales accounted for 59% of total revenue for the six months ended June 30, 2024. We expect to continue to grow our fields of business as we develop unique products with enhanced utility to offer to other prospective clients in the U.S. and Canadian markets. A We distribute our tonneau covers in Canada and the United States through an expanding network of wholesalers, private labels, distributors, and online retail channels, including eBay, Amazon, Walmart, and our own e-commerce platform hosted on Shopify. Distribution via each aforementioned channel is expected to increase during 2024. We have pursued and will continue to pursue relationships with Original Equipment Manufacturers with the intention of distributing through them as well. A Cost of Sales A Cost of sales increased by 1,114%, from \$173,045 for the six months ended June 30, 2023, to \$2,100,091 for the six months ended June 30, 2024. Our cost of sales, as a percentage of sales, was approximately 86% and 75% for the six months ended June 30, 2024 and 2023, respectively. The increase in the cost of sales as a percentage of sales was primarily due to increased sales of domestically-produced hard covers. We consistently secure a 20% gross margin on soft covers sold to private labels, as these soft covers are drop shipped from our Chinese suppliers at a fixed cost. However, our margins on domestically manufactured hard covers is dependent on the cost of raw materials, which fluctuates, as well as overhead, which has been high due to manufacturing inefficiencies and low production volumes “ both of which are actively being mitigated as we streamline manufacturing processes and allocate more existing human capital and machinery resources away from design engineering and testing towards production. A We provide our distributors and online retailers an “all-in” wholesale price. This includes any import duty charges, taxes, and shipping charges. Discounts are applied if the distributor or retailer chooses to use their own shipping process. Certain exceptions apply on rare occasions where product is shipped outside the contiguous United States or from the United States to Canada. Volume discounts are offered to certain high-volume customers, and we also offer a “dock price” or “pickup program” whereby clients are able to pick up product directly from our stocking warehouse. A Operating Expenses A Operating expenses increased for the six months ended June 30, 2024 by \$556,901, from \$7,327,398 for the six months ended June 30, 2023 to \$7,884,299, due to the following factors: A A General and administrative expenses increased by \$1,746,291, from \$3,874,413 in 2023 to \$5,620,704 in 2024. The increase was related to increased research and development activities, increased employment of support personnel including engineers, and increases in wages and salaries as we seek to expand our operations and further develop our products. A A Sales and marketing expenses decreased by \$547,494, from \$1,093,063 for 2023 to \$545,569 for 2024. The decrease in sales and marketing is primarily attributable to the completion of several marketing agreements and lower cost of in-house marketing campaigns to create brand and product awareness. A A Professional fees, which include accounting, legal, and consulting fees, decreased from \$2,360,064 in 2023 to \$1,710,341 in 2024. The decrease in professional fees was due primarily to insourcing of certain business processes and fewer equity grants to third parties for services rendered. A A We realized a loss on foreign exchange of \$7,685 during 2024, compared to a gain on foreign exchange of \$142 for the prior period due to conversions between CAD and USD. A Other Income and Expenses A We reported net other expenses for the six months ended June 30, 2024 of \$177,842, compared to net expenses of \$52,058 for the six months ended June 30, 2023. Other expenses can be attributed to decreased interest and rental income. A 24 A Net Loss A Net loss for the six months ended June 30, 2024 was \$7,728,056, compared to a net loss of \$7,320,725 for the six months ended June 30, 2023 “ an increase of 6%. The increase in the net loss can be attributed to the increase in various operating expenses as we focus on expanding our operations, research and development, manufacturing, and supply chain. A Liquidity and Capital Resources; Going Concern A The accompanying condensed consolidated financial statements have been prepared assuming that the Company will continue as a going concern, which contemplates the realization of assets and the liquidation of liabilities in the normal course of business. During the three and six months ended June 30, 2024, the Company had a net loss of \$4,013,399 (2023 “ \$3,797,455) and \$7,728,056 (2023 “ \$7,320,725), respectively. As of June 30, 2024, the Company has working capital of \$8,489,246 (December 31, 2023 “ \$1,956,894) and had an accumulated deficit of \$56,041,233 (December 31, 2023 “ \$48,313,177). The Company has not generated profit from operations since inception and to date has relied on debt and equity financings for continued operations. The Company’s ability to continue as a going concern is dependent upon the ability to generate cash flows from operations and obtain equity and/or debt financing. The Company intends to continue funding operations through equity and debt financing arrangements, which may be insufficient to fund its capital expenditures, working capital and other cash requirements in the long term. There can be no assurance that the steps management is taking will be successful. A Despite the Company having mostly completed its purchasing of large manufacturing machinery, operational costs are expected to remain elevated and, thus, further decrease cash and cash equivalents. Concurrently, the Company intends to continue its ramp-up of manufacturing and increasing sales volumes in the second half of 2024, which should mitigate the effects of operational costs on cash and cash equivalents; this view is supported by the fact that the manufacturing facility of the Company was completed for initial production output in 2023 and started to generate revenue in the third quarter of 2023, registering its highest quarterly sales total in the Company’s history in the second quarter of 2024. A The Company has successfully raised cash, and it is positioned to do so again if deemed necessary or strategically advantageous. During the year ended December 31, 2021, the Company, through its Reg-A public offering, private placement offering, underwritten public offering, and exercises of warrants, raised an aggregate of approximately \$32,500,000. On September 30, 2022, the Company filed a shelf registration statement on Form S-3, which was declared effective by the SEC on October 13, 2022, allowing the Company to issue up to \$30,000,000 of common stock and prospectus supplement covering the offering, issuance and sale of up to \$13,000,000 of common stock that may be issued and sold under an At The Market Offering Agreement dated September 30, 2022 (“ATM Agreement”), with H.C. Wainwright & Co., LLC, as the sales agent (“HCW”). Pursuant to the ATM Agreement, HCW is entitled to a commission equal to 3.0% of the gross sales price of the shares of common stock sold. As of June 30, 2024, the Company has sold and issued 604,048 shares of common stock in consideration for net proceeds of \$780,356 under the ATM Agreement. A On November 2, 2023, the Company consummated a registered direct offering pursuant to which it sold 1,925,000 shares of common stock and 1,575,000 pre-funded warrants to an institutional investor for a total net proceeds of \$4,261,542. Concurrently with the registered direct offering, the Company issued the same institutional investor 7,000,000 warrants in a private sale. The warrants are exercisable for 7,000,000 shares of common stock for \$1.34 per share six months after issuance until five and a half years from the issuance date, subject to beneficial ownership limitations as described in the warrants. The Company registered the 7,000,000 shares of common stock underlying the warrants on a Form S-1 (333-276241) which was declared effective by the SEC on December 29, 2023. A On March 20, 2024, the Company consummated a registered direct offering pursuant to which it sold 2,372,240 shares of common stock and 1,477,892 pre-funded warrants to the same institutional investor as in the Company’s registered direct offering on November 2, 2023, for total net proceeds of \$2,629,083. Concurrently with the registered direct offering, the Company issued the institutional investor 7,700,264 warrants in a private sale. The warrants are exercisable for 7,700,264 shares of common stock for \$0.74 per share six months after issuance until five and a half years from the issuance date, subject to beneficial ownership limitations contained in the warrants. The Company registered the 7,700,264 shares of common stock underlying the warrants on a Form S-1 (333-278461) which was declared effective by the SEC on April 8, 2024. A 25 A As disclosed in the footnotes to our financial statements, on May 14, 2024, the Company and Workspport New York Operations Corporation entered into an Omnibus Amendment of Loan Documents with Northeast Bank. This amendment pertains to the secured loan agreement dated May 4, 2022, which was originally used to finance the purchase of our facility and land in West Seneca, New York. Effective as of May 10, 2024, the Lender extended the maturity date of the loan from May 10, 2024, to August 10, 2024. This extension alleviated immediate cash flow pressures by postponing the loan repayment, allowing us to manage our resources more effectively and focus on other operational needs. As part of the Loan Amendment, we agreed to pay the Lender an extension fee of \$106,000. This fee was deemed fully earned but was waived, as the loan was repaid in full on or before the new maturity date. If the loan was not repaid by the extended maturity date or was accelerated due to default, the fee would have become payable. Additionally, we agreed to an exit fee of \$106,000 under similar conditions. This fee was waived, as the loan was repaid on or before the new maturity date without acceleration. This loan extension demonstrates our ability to negotiate favorable terms with our creditors and underscores our commitment to maintaining strong liquidity. This strategic decision supported our long-term growth and helped us navigate the current economic and interest rate environment more effectively. The details of the Loan Amendment have been filed as an exhibit to this report and are incorporated by reference herein. A On May 29, 2024, the Company entered into Inducement Offer Letter with a certain holder of existing warrants to purchase shares of the Company’s common stock at an exercise price of \$1.34 per share issued on November 2, 2024, pursuant to which the Holder agreed to exercise for cash its Existing Warrants to purchase an aggregate of 7,000,000 shares of the Company’s common stock, at a reduced exercised price of \$0.5198 per share, in consideration for the Company’s agreement to issue new warrants to purchase up to 12,950,000 shares of the Company’s common stock at \$0.5198 per share. The Company received aggregate gross proceeds of approximately \$3,638,600 from the exercise of the Existing Warrants by the Holder and the sale of the Inducement Warrants, before deducting placement agent fees and other offering expenses payable by the Company. A On July 19, 2024, the Company, as the guarantor, and Workspport New York Operations Corporation as well as Workspport USA Operations Corporation, entered into a \$6 million Revolving Financing and Assignment Agreement with an external lending entity, Amerisource Business Capital. Upon transaction close, the Company drew down approximately \$5.06 million of the Revolving Credit Facility, net of \$790,000 of interest reserve required to be withheld to ensure interest payments by the Company. The Company used \$4.73 million of the drawn down amount to refinance the Company’s mortgage on the Company’s real property located at 2500 North America Dr. in West Seneca, New York, and additionally drew approximately \$330,000 in accounts receivables, leaving approximately \$940,000 available for Accounts Receivable financing under the Agreement as of the deal close date. A To date, the Company’s principal sources of liquidity consist of net proceeds from public and private securities offerings and cash exercises of outstanding warrants.

Management is focused on transitioning towards revenue as its principal source of liquidity by growing existing product offerings as well as the Company’s customer base. The Company cannot give assurance that it can increase its cash balances or limit its cash consumption and thus maintain sufficient cash balances for planned operations or future business developments. Future business development and demands may lead to cash utilization at levels greater than recently experienced. The Company may need to raise additional capital in the future. However, the Company cannot provide assurances it will be able to raise additional capital on acceptable terms, or at all. The Company has evaluated whether there are conditions and events, considered in the aggregate, that raise substantial doubt about the Company’s ability to continue as a going concern within one year after the date the financial statements are issued. Still, certain factors indicate the existence of a material uncertainty that cast substantial doubt about the Company’s ability to continue as a going concern. The accompanying financial statements do not include any adjustments that might result from the outcome of this uncertainty. These adjustments could be material.

Cash Flow Activities

Cash increased from \$3,365,778 at December 31, 2023, to \$3,426,089 at June 30, 2024 an increase of \$60,311 or 2%. The increase was primarily due to the closing of a sale of shares as well as a warrant indcement during the six months ended June 30, 2024, raising approximately \$6,800,000. As of June 30, 2024, we had current assets of \$10,743,200 (December 31, 2023 an \$9,123,506) and current liabilities of \$2,253,954 (December 31, 2023 an \$7,166,612). As of June 30, 2024, we had working capital of \$8,489,246 (December 31, 2023 an \$1,956,894) and an accumulated deficit of \$56,041,233 (December 31, 2023 an \$48,313,177).

26 A **Operating Activities** A Net cash used by operating activities for the six months ended June 30, 2024 was \$6,421,292, compared to \$6,018,704 in the prior period, primarily driven by a larger net loss during the six months ended June 30, 2024, and partially offset by the issuance of shares, stock options, and warrants for services. A Accounts receivable increased at June 30, 2024 by \$160,264 and increased by \$263,874 in the prior period. The increase in accounts receivable was due to larger sales volume with business-to-business customers. A Inventory increased at June 30, 2024 by \$2,755,252, and at June 30, 2023 by \$1,533,492, as a result of our stockpiling components for production as well as finished goods to fulfill rising demand for our domestically-produced tonneau covers. Prepaid expenses and deposits decreased by \$1,345,434 at June 30, 2024, and increased by \$14,280 at June 30, 2023 due to deposits used and made by us for the purchase of manufacturing equipment and inventory, respectively. A Accounts payable and accrued liabilities decreased at June 30, 2024 by \$59,899 compared to a decrease of \$828,757 in the prior period. A Investing Activities A Net cash used in investing activities for the six months ended June 30, 2024 was \$335,787 compared to \$2,663,046 in the prior period. The decrease in investing activities was primarily attributable to higher capital expenditure on various manufacturing equipment in 2023. A Financing Activities A Net cash generated by financing activities for the six months ended June 30, 2024 was \$6,817,390 compared to net cash used from financing activities of \$36,772 in the prior period. A Critical Accounting Policies A Our discussion and analysis of results of operations and financial condition are based upon our condensed consolidated financial statements, which have been prepared in accordance with accounting principles generally accepted in the United States of America. The preparation of these condensed consolidated financial statements requires us to make estimates and judgments that affect the reported amounts of assets, liabilities, revenues and expenses, and related disclosure of contingent assets and liabilities. We evaluate our estimates on an ongoing basis, including those related to provisions for uncollectible accounts receivable, inventories, valuation of intangible assets and contingencies and litigation. We base our estimates on historical experience and on various other assumptions that are believed to be reasonable under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates under different assumptions or conditions. A The accounting policies that we follow are set forth in Note 2 to our financial statements as included in our 2023 Annual Report on Form 10-K filed on March 27, 2024. These accounting policies conform to accounting principles generally accepted in the United States and have been consistently applied in the preparation of the financial statements.

Item 3. Quantitative and Qualitative Disclosures about Market Risk

A Not Applicable.

Item 4. Controls and Procedures

A Disclosure Controls and Procedures

A We carried out an evaluation, under the supervision and with the participation of our management, including our principal executive officer and principal financial officer, of the effectiveness of our disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) as of the end of the period covered by this Quarterly Report on Form 10-Q. Based upon that evaluation, our principal executive officer and principal financial officer concluded that, as of the end of the quarter covered in this report, our disclosure controls and procedures were not effective to ensure that information required to be disclosed in reports filed under the Securities Exchange Act of 1934, as amended, is recorded, processed, summarized and reported within the required time and is accumulated and communicated to our management, including our principal executive officer and principal financial officer, as appropriate to allow timely decisions regarding required disclosure.

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A Our management, including our principal executive officer and principal financial officer, does not expect that our disclosure controls and procedures or our internal controls will prevent all error or fraud. A control system, no matter how well conceived and operated, cannot provide absolute assurance that the objectives of the control system are met. The design of a control system must reflect the fact that there are resource constraints, and the benefits of controls must be considered relative to their costs. A To address the material weaknesses, we performed additional analysis and other post-closing procedures in an effort to ensure our consolidated financial statements included in our periodic reports filed with the SEC are prepared in accordance with generally accepted accounting principles. Management believes that the financial statements included in this report fairly present in all material respects our financial condition, results of operations and cash flows for the periods presented.

Changes in Internal Control Over Financial Reporting

A There were no changes in our internal control over financial reporting that occurred during the period covered by this report that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting.

PART II OTHER INFORMATION

Item 1. Legal Proceedings

A From time to time, we are involved in lawsuits, claims, investigations, and proceedings, including pending opposition proceedings involving patents that arise in the ordinary course of business. We are not presently a party to any material pending or threatened legal proceedings, nor do we have any knowledge of any such pending claims.

A

Item 1A. Risk Factors

A In addition to the other information set forth in this Quarterly Report on Form 10-Q, you should carefully consider the factors discussed in Part I, **Item 1A. Risk Factors** in our Annual Report on Form 10-K for the year ended December 31, 2023 (the “2023 Annual Report”), which could materially affect our business, financial condition, liquidity, or future results. The risks described in our 2023 Annual Report are not the only risks facing our Company. Additional risks and uncertainties not currently known to us or that we currently deem to be immaterial also may materially adversely affect our business, financial condition, liquidity or future results.

Item 2. Unregistered Sales of Equity Securities and Use of Proceeds

A

A— On May 31, 2024, the Company issued warrants to purchase up to 12,950,000 shares of the Company’s common stock in connection with entering into the Inducement Offer Letter with a certain holder of existing warrants, pursuant to which the Holder agreed to exercise for cash its Existing Warrants to purchase an aggregate of 7,000,000 shares of the Company’s common stock, at a reduced exercised price of \$0.5198 per share. Each Inducement Warrant has an exercise price equal to \$0.5198 per share and will be exercisable at any time on or after the date that is six (6) months from the issuance date provided that stockholder approval is obtained and will have a term of exercise of five and one half (5½) years following the date of issuance. The Company engaged Maxim Group LLC (the “Maxim”) to act as its exclusive warrant solicitation agent and financial advisor in connection with the warrant inducement transaction and paid Maxim a cash fee equal to 7.0% of the gross proceeds received from the exercise of the Existing Warrants. The Company used and is expecting to use the net proceeds of these transactions for general corporate purposes, including working capital.

A The issuance of the warrants listed above was deemed exempt from registration under Section 4(a)(2) of the Securities Act or Regulation D promulgated thereunder in that the issuance of securities were made to an accredited investor and did not involve a public offering. The recipient of such securities represented its intention to acquire the securities for investment purposes only and not with a view to or for sale in connection with any distribution thereof.

Item 3. Defaults Upon Senior Securities

A None.

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Item 4. Mine Safety Disclosures

A Not applicable.

Item 5. Other Information

A On May 14, 2024, the Company and Workspport New York Operations Corporation entered into an Omnibus Amendment of Loan Documents with Northeast Bank in connection with that certain secured loan agreement, dated May 4, 2022, by and among the Company, as the guarantor, Workspport New York, as the borrower, and the Lender in connection with the Company’s purchase of its 152,847 square foot facility and 18 acres of land in West Seneca, New York on May 6, 2022 for a total purchase price of \$8,150,000. Pursuant to the Loan Amendment, effective as of May 10, 2024, the Lender extended the initial maturity date of the Loan from May 10, 2024 to August 10, 2024. The Company also agreed to pay the Lender an extension fee of \$106,000 which was deemed fully earned as of the date of the Loan Amendment. However, the Lender agreed to postpone payment of the Extension Fee until the occurrence of (i) the Loan not being repaid in full by or on the Extended Maturity Date; or (ii) Loan being accelerated following an Event of Default or Termination Date (as defined in the Forbearance Agreement). If the Loan is repaid in full on or prior to the Extended Maturity Date, the Lender has agreed to waive the Extension Fee. In addition to the Extension Fee, the Company agreed to pay the Lender an exit fee of \$106,000 (the “Exit Fee”) in the event the Loan is not repaid in full on or prior to the Extended Maturity Date or if the Loan has been accelerated following an Event of Default or in connection with a Termination Event (as defined in the Forbearance Agreement). If the Loan is repaid in full on or prior to the Extended Maturity Date (and not as a result of an acceleration following a Termination Event), the Company will not be required to pay the Exit Fee.

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Subsequent Events

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A— On July 11, 2024, the Company announced the launch of a dealer webpage to facilitate the purchasing process for dealers seeking Workspport truck accessories.

A

A— On July 18, 2024, the Company announced that it will be hosting a live FY24 Q2 earnings call, as scheduled for August 13, 2024, at 4:30pm ET.

A

A— On July 19, 2024, the Company refinanced its \$5.3 million loan by entering into a Revolving Financing and Assignment Agreement with a facility of \$6 million. Upon transaction close, the Company drew down approximately \$5.06 million of the Revolving Credit Facility, net of \$790,000 of interest reserve required to be withheld to ensure interest payments by the Company. The Company used \$4.73 million of the drawn down amount to refinance the Company’s mortgage on the Company’s real property located at 2500 North America Dr. in West Seneca, New York, and additionally drew approximately \$330,000, leaving approximately \$940,000 available for Accounts Receivable financing under the Agreement as of the deal close date.

A

A— On July 23, 2024, the Company engaged in stock option repricing for certain employees, executive officers, and members of the board of directors of the Company. All included options’ exercise prices were repriced to \$0.7042 an the closing price per share of the Company’s common stock as reported on The Nasdaq Stock Market on July 23, 2024. The Repriced Options consisted of certain outstanding stock options that had been granted under the Company’s 2015 Equity Incentive Plan, the 2021 Equity Incentive Plan and 2022 Stock Incentive Plan as of July 23, 2024.

A

A— On July 23, 2024, the Company entered into an agreement (the “Agreement”) with the Chief Executive Officer and President of the Company and 2230164 Ontario Inc. owned by the Chief Executive Officer and President of the Company (the “CEO”). The term of the Agreement commenced on July 23, 2024 and continues unless terminated pursuant to the terms of the Agreement. The CEO will receive an annual base payment of \$300,000 (the “Base Fees”) for services provided pursuant to the Agreement and shall be afforded the opportunity to earn an annual incentive bonus equal to 50% of the Base Fees, provided that certain performance goals are met. The performance goals will be established on an annual basis by the Compensation Committee of the Board of Directors of the Company, when constituted. On the effective date of the Agreement, the Company granted 3,500,000 shares of the Company’s common stock at fair market value on the date of issuance. The option will vest in equal quarterly installments over a period of five (5) years and expire on the tenth anniversary of the date of grant, subject to the CEO’s continuous service with the Company. In the event of a change of control of the Company, the option shall immediately vest in full.

A

A— On July 30, 2024, the Company announced the launch of a new live sales feature on its website in partnership with Firework an a platform trusted by over 1,000 global brands. This new live sales feature allows potential customers to speak directly with a Workspport representative at point of sale, which provides an interactive, yet digital shopping experience for consumers. Firework has shown large success in using this strategy to increase average order values and sales conversions.

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Item 6. Exhibits

A **EXHIBIT No. 4 DESCRIPTION**

A

10.1 A Forbearance Agreement, dated February 14, 2024, by and among Workspport New York Operations Corporation, Workspport Ltd., and Northeast Bank.

10.2 A Omnibus Amendment of Loan Documents, dated May 14, 2024 and effective as of May 10, 2024, by and among Northeast Bank, Workspport New York Operations Corporation, and Workspport Ltd.

10.3 A Form of Inducement Letter (incorporated by reference to Exhibit 10.1 of the Current Report on Form 8-K of Workspport Ltd. filed on May 30, 2024).

10.4 A Form of Inducement Warrant (incorporated by reference to Exhibit 4.1 of the Current Report on Form 8-K of Workspport Ltd. filed on May 30, 2024).

31.1* A Section 302 Certification of Chief Executive Officer and President.

31.2* A Section 302 Certification of Chief Financial Officer.

32.1** A Section 906 Certifications of Chief Executive Officer and President.

32.2** A Section 906 Certifications of Chief Financial Officer.

101.INS* A Inline XBRL Instance Document.

101.SCH* A Inline XBRL Taxonomy Extension Schema Document.

101.CAL* A Inline XBRL Taxonomy Extension Calculation Linkbase Document.

101.LAB* A Inline XBRL Taxonomy Extension Label Linkbase Document.

101.PRE* A Inline XBRL Taxonomy Extension Presentation Linkbase Document.

101.DEF* A Inline XBRL Taxonomy Extension Definition Linkbase Document.

104* A Cover Page Interactive Data File (embedded within the Inline XBRL document filed as Exhibit 101).

A * Filed herewith.

A ** Exhibits 32.1 and 32.2 are being furnished and shall not be deemed to be filed for purposes of Section 18 of the Exchange Act, or otherwise subject to the liability of that section, nor shall such exhibits be deemed to be incorporated by reference in any registration statement or other document filed under the Securities Act of 1933, as amended, or the Exchange Act, except as otherwise specifically stated in such filing.

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SIGNATURES

A Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated.

A

WORKSPORT LTD.

A Dated: August 13, 2024 By: /s/ Steven Rossi

A Steven Rossi

A Chief Executive Officer and President (Principal Executive Officer)

A Dated: August 13, 2024 By: /s/ Michael Johnston

A Michael Johnston

A Chief Financial Officer (Principal Financial and Accounting Officer)

A 31 EX-10.1 2 ex10.1.htm

A **EXHIBIT 10.1 A FORBEARANCE AGREEMENT**

A **THIS FORBEARANCE AGREEMENT** (the “Agreement”) made, as of February 14, 2024, by and among WORKSPORT NEW YORK OPERATIONS CORPORATION, a New York corporation, having an address at 2500 North America Drive, West Seneca, New York 14224 (the “Borrower”), WORKSPORT LTD., a Nevada corporation, having an address at 123 W. Nye Lane, Carson City, Nevada 89706 (the “Guarantor”), and NORTHEAST BANK having an address at One Marina Park Drive, Boston, Massachusetts 02210 or its successors and/or assigns (the “Lender”). Borrower, Guarantor and Lender shall hereinafter collectively be referred to as the “Parties”. WHEREAS, Lender has made a loan (the “Loan”) to Borrower in the principal amount of Five Million Three Hundred Thousand and 00/100 Dollars (\$5,300,000.00), which Loan is evidenced by (i) that certain Loan Agreement, dated as of May 4, 2022, between Borrower and Lender (the “Loan Agreement”) and (ii) that certain Promissory Note, dated as of May 4, 2022, made by Borrower in favor of Lender (the “Note”), and secured by, among other things, that certain Mortgage and Security Agreement, dated as of May 4, 2022, and recorded in the Erie County Clerk’s Office in Book 14501 of Mortgages at Page 4768 (the “Mortgage”), and guaranteed by Guarantor pursuant to that certain Guaranty of Payment, dated as of May 4, 2022 (the “Guaranty”, together with Loan Agreement, Note, Mortgage and all other documents, instruments and agreements entered into in connection with the Loan, collectively, the “Loan Documents”). Capitalized terms used but not otherwise defined herein shall have the meaning set forth in the Loan Documents; and WHEREAS, the Mortgage is now a first (1st) priority lien upon the property commonly known as 2500 North America Drive, West Seneca, New York, as more particularly described in Schedule A-1 annexed hereto, and V/L North America Drive West Seneca, New York, as more particularly described in Schedule A-2 annexed hereto (collectively, the “Premises”); and WHEREAS, pursuant to Section 8.18 of the Loan Agreement, Borrower violated the DSCR Covenant (the “DSCR Covenant”) with respect to the Calculation Date on May 10, 2023 (the “DSCR Covenant Violation”); and WHEREAS, pursuant to a certain letter agreement dated as of August 7, 2023 between Borrower and Lender (the “Letter Agreement”), Borrower acknowledged and agreed that Borrower violated the DSCR Covenant, and Lender was willing to offer a one-time conditional waiver of the DSCR Covenant Violation, subject to Borrower’s compliance with the conditions set forth in the Letter Agreement and Lender submits said conditions were not timely satisfied and the one-time waiver of the DSCR Covenant Violation was not granted; WHEREAS, subsequent to the DSCR Covenant Violation, Lender submits that Borrower then violated Section 8.6.1 of the Loan, which prohibits Borrower from selling any direct or indirect ownership interest in Borrower without the written consent of the Lender, as a result of the Guarantor, which was the sole shareholder of Borrower, raising capital via a stock sale on October 31, 2023 (the “Ownership Transfer”); and WHEREAS, by notice of default dated November 16, 2023 (the “Notice of Default”), the Lender declared the Loan in default pursuant to Sections 10.1.1, 10.2.1(E), and 10.2.1(F) of the Loan Agreement as a result of the DSCR Covenant Violation and the Ownership Transfer; and WHEREAS, the Lender, at the request of Borrower and Guarantor (and without obligation to do so) has agreed as hereinafter provided during the Forbearance Period (hereinafter defined) to forbear from immediately enforcing its rights in connection with the Loan Agreement, the Note, the Mortgage, the Guaranty and the other Loan Documents to move for judgment of foreclosure and sale and seek the appointment of a receiver, and to otherwise immediately enforce its rights under the Loan Documents, subject to Borrower’s and Guarantor’s fully and timely

compliance with this Forbearance Agreement, on the express condition that Borrower and Guarantor shall satisfy the conditions set forth in this Agreement and comply with all of the terms of the Loan Agreement, the Note, the Mortgage, the Guaranty and the other Loan Documents, all as amended by this Agreement. **Â Â Â NOW, THEREFORE**, in consideration of Ten Dollars (\$10.00) and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties do hereby agree as follows: **Â 1.** Borrower and Guarantor acknowledge, confirm and agree that: (i) the Loan Agreement, the Note, the Mortgage, the Guaranty and the Loan Documents are in full force and effect as of the date hereof; (ii) the covenants, agreements and obligations of Borrower and Guarantor contained in or incurred under the Loan Agreement, the Note, the Mortgage, the Guaranty and the other Loan Documents constitute the legal, valid binding obligations of Borrower and Guarantor and, as the case may be, are enforceable against the Borrower and Guarantor in accordance with the terms and conditions of the Loan Documents; (iii) the outstanding principal balance due under the Note and Mortgage is \$5,300,000.00; (iv) interest thereon has been paid through December 10, 2023; (v) there is presently a balance of \$675,786.81 in the Interest Reserve Account on deposit with Lender pursuant to Section 8.21 of the Loan Agreement; (vi) the Mortgage constitutes a first (1st) priority lien on the Premises; and (vii) there are no offsets or defenses to the repayment of such indebtedness. **Â 2.** The Parties, pursuant to this Agreement, shall have bound itself to comply with the requirements of this Agreement and to otherwise comply with the requirements of and perform the obligations set forth in the Loan Agreement, the Note, the Mortgage, the Guaranty and the other Loan Documents, simultaneously with the signing of this Agreement. **Â 3.** Borrower and Guarantor acknowledge that (i) the Recitals in this Agreement are true and correct in all material respects and are deemed to be incorporated herein, (ii) the DSCR Covenant Violation has occurred and constitutes an Event of Default under the Loan Documents (the “DSCR Default”), (iii) Borrower failed to timely satisfy the conditions set forth in the Letter Agreement for the one-time waiver of the DSCR Covenant Violation and therefore the DSCR Default remains in effect, and (iv) the transfer of ownership interests related to the Ownership Transfer has occurred, which Lender has deemed an Event of Default under the Loan Documents (which together with the DSCR Default shall collectively be referred to herein as the “Existing Defaults”), and Borrower hereby waives any and all defenses to said Existing Defaults. Borrower and Guarantor acknowledge and agree that with the exception to the Existing Defaults and to the best of their knowledge, no further Defaults or Events of Default exist under any of the Loan Documents. The Borrower and Guarantor acknowledge by entering this Agreement (i) the Lender does not and has not waived and is not ever obligated to waive any Default or Event of Default under the Loan Documents, including, without limitation, the Existing Defaults, subject to the terms of this Agreement; (ii) all of the Existing Defaults and the rights and remedies of Lender arising in connection therewith are hereby preserved, subject to the terms of this Agreement; and (iii) except as specifically set forth herein, nothing contained herein constitutes an amendment or modification of any terms, covenants or conditions of the Loan Documents, or a waiver of any Default or Event of Default which may hereafter occur under the Loan Documents. **Â 4.** Prior to a Termination Event (as hereinafter defined) and during the Borrower’s and Guarantor’s performance of the Forbearance Conditions (as hereinafter defined) and its other obligations under this Agreement, and so long as such performance persists during such period, Lender shall forbear from commencing an action for a judgment of foreclosure and sale, seeking the appointment of a receiver and/or collecting the Accrued Default Interest (as hereinafter defined) (provided that the same shall continue to accrue pursuant to the terms of the Note), from the date the DSCR Covenant Violation occurred through the occurrence of a Termination Event (the “Forbearance Period”). All outstanding principal, together with all accrued and unpaid interest thereon (including, without limitation, the Accrued Default Interest, as applicable), as the case may be, and any and all other amounts of any nature whatsoever due hereunder and under the Loan Documents, shall be due and payable in full on the earlier of (i) the Maturity Date, (ii) the payment in full of the Loan prior to the Maturity Date or (iii) the occurrence of a Termination Event. Notwithstanding the foregoing or anything contained to the contrary herein, the Parties hereby acknowledge and agree that interest at the Default Rate, which has and shall continue to accrue from the date of the DSCR Covenant Violation (the “Accrued Default Interest”), shall only be due and payable to Lender (i) upon the occurrence of an Event of Default with exception to the Existing Defaults, (ii) upon the occurrence of a Termination Event, and/or (iii) in the event of a default by Borrower or Guarantor in the performance of any of the Forbearance Conditions or any other covenants, conditions and agreements contained in this Agreement. **Â Â Â 5.** Lender’s agreement to forbear from commencing an action for a judgment of foreclosure and sale, seeking the appointment of a receiver and/or collecting Accrued Default Interest during the Forbearance Period shall be contingent upon the satisfaction of the following conditions (the “Forbearance Conditions”) in the Lender’s sole but commercially reasonable determination: **Â (a)** During the term of the Loan and during the Forbearance Period, Borrower, Guarantor and all of their Affiliates shall hereafter maintain, all operating accounts and deposit accounts with Lender, other than the certain foreign transaction accounts, as more particularly described on Schedule B annexed hereto (together, the “Excluded Accounts”), which Excluded Accounts shall not, in the aggregate, maintain a balance in excess of \$400,000.00 at any time (the “Excluded Account Maximum Balance”), without the prior written consent of Lender. Borrower shall furnish to Lender monthly bank statements for the Excluded Accounts evidencing a balance less than the Excluded Account Maximum Balance; **Â (b)** In addition to the financial reporting requirements set forth in Section 8.2 of the Loan Agreement, Borrower and Guarantor shall furnish to Lender the following financial statements, reports and information to Lender within the time periods set forth below: **Â i.** Within thirty (30) days of each quarter end, quarterly projections including profit and loss, balance sheet, and cash flow related to Guarantor’s business operations; **Â ii.** Within thirty (30) days of each quarter end, accounts receivable, accounts payable and inventory aging schedules related to Guarantor’s business operations; **Â iii.** Within thirty (30) days of each quarter end, copies of all purchase orders related to Guarantor’s business operations; **Â iv.** Within thirty (30) days of each quarter end, profit and loss and income statements related to Guarantor’s business operations. **Â 6.** Each of the following shall constitute a Termination Event under this Agreement: **Â (a)** The occurrence of a monetary Event of Default or a material non-monetary Event of Default (as determined by Lender in Lender’s sole but commercially reasonable discretion) under the Loan Documents (other than the Existing Defaults); **Â (b)** Borrower shall fail to timely pay the entire unpaid principal balance of Loan, together with all accrued and unpaid interest and any other charges due thereon on or before the Maturity Date; **Â (c)** Borrower, Guarantor and/or their Affiliates shall fail to satisfy any of the Forbearance Conditions or any other covenants, conditions and agreements contained in this Agreement; **Â (d)** a sale and/or transfer of the direct or indirect ownership in Borrower and/or Guarantor (other than a Permitted Transfer as defined in Section 8.6.3 of the Loan Agreement, as amended by Section 7 of this Agreement); and/or **Â (e)** any other default under this Agreement. **Â Lender’s** rights and remedies under the Loan Documents from and after the occurrence of a Default or an Event of Default shall not be diminished or affected pursuant to the above definition of Termination Event and the use of such term herein. **Â Â Â 7.** The Parties hereby agree that the definition of “Permitted Transfers” in Section 8.6.3 of the Loan Agreement shall be amended to include the following: **Â (a)** “The transfer of direct or indirect interest in Guarantor solely as the result of a stock sale to raise additional capital in Guarantor, provided that in all cases: (i) no Default or Event of Default shall exist under the Loan Documents (other than the Existing Defaults); (ii) the transfer shall not change the direct ownership in Borrower or the management control of Borrower; (iii) the transfer shall not result in a change of control of Guarantor such that Steven Rossi is no longer a controlling member of the Board of Directors of Guarantor; (iv) the transfer shall not result in any new individual or entity owning a 10% or greater ownership interest in Guarantor (other than those shares of Guarantor publicly traded on the NASDAQ exchange for which notice will be given to Lender if any single individual or entity holds 10% or greater of such shares) or a 10% or greater indirect ownership interest in Borrower; (v) no transferee shall be a Sanctioned Person; (vi) Borrower shall provide Lender with at least ten (10) days prior written notice of any capital raise by Guarantor (which notice may be given by email); and (vii) Borrower shall deliver to Lender satisfactory reporting of the results of such capital raise within three (3) days after the conclusion of the same.” **Â 8.** Notwithstanding anything to the contrary contained herein, Borrower shall continue to make monthly payments of interest in accordance with the terms of the Note. Lender represents that the monthly payment of interest due December 10, 2023 has been made. During the Forbearance Period, Borrower shall at all times continue to maintain the Minimum Balance Requirement in the Interest Reserve in accordance with Section 8.21.2 of the Loan Agreement. **Â 9.** Upon the occurrence of a Default or an Event of Default by Borrower and/or Guarantor during the Forbearance Period, including a default in the performance of any of the Forbearance Conditions or any other covenants and agreements contained in this Agreement, the Loan Agreement, the Note, the Mortgage and/or the other Loan Documents, Borrower shall be afforded the notice, if any, and opportunity to cure as provided for in the Loan Documents. **Â 10.** In the event the Note and Mortgage are not paid in full prior to the end of the Forbearance Period or immediately upon the occurrence of a Termination Event, the Lender shall be entitled to all remedies provided in this Agreement and the Loan Documents, including, but not limited to, collecting the Accrued Default Interest from the date of the occurrence of the DSCR Covenant Violation until the earlier date of (i) entry of the judgment of foreclosure and sale or (ii) payment in full of the Loan. **Â 11.** Until the full completion by the Borrower and/or Guarantor of the performance required of Borrower under this Agreement, the Loan Agreement, the Note, the Mortgage and the other Loan Documents throughout the Forbearance Period, Lender’s acceptance of any payments is expressly without prejudice to any of the Lender’s rights, does not constitute a waiver or estoppel for any purpose whatsoever. **Â 12.** The Lender agrees that, subject to the performance of Borrower and/or Guarantor, as the case may be, pursuant to the terms of this Agreement (including, without limitation, Borrower timely complying with the Forbearance Conditions), it will not commence an action to foreclose the Mortgage, seek the appointment of a receiver, or to enforce the Loan Agreement, the Note, the Guaranty or other Loan Documents, during the Forbearance Period, on the express condition that Borrower complies with all terms of the Mortgage, the Loan Agreement, the Note, the Guaranty, the other Loan Documents and this Agreement (other than the Existing Defaults). In addition, this Agreement shall automatically terminate, without further act or instrument upon the occurrence of a Termination Event. **Â 13.** Each of Borrower and Guarantor (the “Borrower Parties”), for itself and its successors and assigns, hereby waives, releases and forever discharges Lender, its agents, employees, members, managers, officers, attorneys and affiliates from all claims, damages, losses, demands, liabilities, actions, suits, causes of action, offsets, counterclaims, and defenses (collectively, “Claims”) that it may now have or claim to have, whether presently known or unknown, foreseen or unforeseen, in any way arising out of or relating, directly or indirectly to any circumstances or state of facts existing on or before the date hereof and pertaining to the Loan and/or the Loan Documents, including but not limited to claims related to Lender’s actions in administering the Loan or negotiating the Loan Documents and claims of lender liability, fraud, duress, illegality, usury, waiver, bad faith, interference in Borrower’s business, or any nonperformance of any agreement or obligation related thereto. Each of the Borrower Parties acknowledges the possibility that unknown losses or claims may exist, or that known losses or claims may have been underestimated in amount or severity. Each of the Borrower Parties confirms that it has taken such possibility into account in determining the consideration to be given for this Agreement and in giving a full accord, satisfaction and discharge of the aforesaid Claims. **Â Â Â 14.** Subject to the terms of this Agreement, Borrower’s failure to pay any sums due pursuant to the Mortgage, the Note, the Loan Agreement, the other Loan Documents or this Agreement, and any other Defaults or Events of Default under the Mortgage, the Loan Agreement, the Note, the other Loan Documents and this Agreement, will, in each instance, entitle the Lender to pursue any and all of its remedies provided herein and as may be contained in the Loan Documents, including, but not limited to, commencing a foreclosure action under the Mortgage, including the recovery of the full amount due from Borrower and/or Guarantor (less a credit for monies paid), including interest at the Default Rate from the date of the DSCR Covenant Violation until the earlier date of (i) entry of the judgment of foreclosure and sale or (ii) payment in full of the Loan, and shall entitle Lender to the entry of a judgment for the amount due under the Mortgage and for a judgment of foreclosure and sale in foreclosure to satisfy the judgment for the amount due to Lender, to which Borrower, in such instance, hereby consents, and waives all further notice and demand. Lender shall be entitled to the entry of a judgment for all of the relief described in this Paragraph 14 upon the filing of an affidavit with the court, made by an officer of Lender, setting forth the fact of Borrower’s and/or Guarantor’s default under this Agreement and failure to cure. Borrower and Guarantor hereby waive any and all defenses to an action to foreclose the mortgage or to collect under the Guaranty, respectively, other than mandatory counterclaims. Borrower acknowledges, consents and agrees that upon a Default or an Event of Default by Borrower under this Agreement, the Note, the Loan Agreement, the Mortgage and/or any other Loan Documents, all rents in the possession of Borrower or its representatives or agents shall be turned over to Lender and that all rent shall be payable to Lender. **Â 15.** Guarantor confirms and approves this Agreement, and ratifies and affirms the Guaranty, and agrees that the Guaranty is in full force and effect following the execution and delivery of this Agreement. The representations and warranties of Guarantor in the Guaranty are, as of the date hereof, true and correct and Guarantor does not know of any default thereunder. The Guaranty continues to be the valid and binding obligation of Guarantor, enforceable in accordance with its terms and Guarantor has no claims or defenses to the enforcement of the rights and remedies of Lender thereunder, except as provided in the Guaranty. **Â 16.** Except as specifically modified herein, all other terms of the Mortgage, the Loan Agreement, the Note, the Guaranty and the other Loan Documents, are hereby ratified and confirmed by the Parties, and nothing contained herein shall be deemed to diminish or modify the provisions thereof or the Lender’s rights under same. Whenever the terms and conditions of this Agreement shall in any way conflict with the terms and conditions of the Loan Documents, the terms and conditions of this Agreement shall control and prevail over the said Loan Documents. **Â 17.** No failure or delay on the part of the Lender to exercise any right, power or remedy hereunder shall operate as a waiver thereof, nor shall any single or partial exercise of any such right, power or remedy preclude any other or further exercise thereof or the exercise of any right, power or remedy hereunder. **Â 18.** Any notices required to be given hereunder must be made in accordance with the notice provisions set forth in the Loan Documents. **Â 19.** Each of the parties hereto hereby irrevocably waives its rights to a jury trial of any claim or cause of action based upon or arising out of this Agreement, the Loan Documents and/or the Loan. **Â 20.** Time is of the essence of each of Borrower’s and Guarantor’s obligations under this Agreement. **Â 21.** This Agreement may not be amended except in a writing signed by the parties hereto and this Agreement shall be governed by and construed in accordance with the laws of the State of New York in the event any one or more of the provisions of this Agreement shall for any reason be invalid, illegal or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provision of this Agreement, but this Agreement shall be construed as if such invalid, illegal or unenforceable provision had never been contained herein. **Â 22.** This Agreement shall inure to the benefit of and shall be binding upon the parties hereto and their respective heirs, administrators, executors, successors and assigns. Nothing in this Agreement, express or implied, is intended to confer on any person other than the parties hereto, or their respective heirs, administrators, executors, successors and assigns, any rights, remedies, obligations or liabilities. **Â 23.** This Agreement may be executed in one or more counterparts, all of which, when taken together, shall constitute one (1) original Agreement. **Â [Remainder of Page Intentionally Left Blank] Â Â Â IN WITNESS WHEREOF**, this Agreement has been duly executed and delivered by the Borrower, Guarantor and Lender. **Â Â BORROWER: Â Â WORKSPORT NEW YORK OPERATIONS CORPORATION Â Â By: /s/ Steven Rossi Â Name: Steven Rossi Â Title: President Â Â GUARANTOR: Â Â WORKSPORT LTD. Â Â By: /s/ Steven Rossi Â Name: Steven Rossi Â Title: Chief Executive Officer Â Â LENDER: Â Â NORTHEAST BANK Â Â Â By: /s/ Brian R. Doherty Â Name: Brian R. Doherty Â Title: Managing Director Â Â EX-10.2.3 ex10-2.htm Â EXHIBIT 10.2 Â OMNIBUS AMENDMENT OF LOAN DOCUMENTS Â This OMNIBUS AMENDMENT OF LOAN DOCUMENTS (this “Amendment”) is entered into as of the 14th day of April, 2024 and made effective as of May 10, 2024 (the “Amendment Effective Date”), by and among NORTHEAST BANK, a banking corporation organized under the laws of the state of Maine (“Bank”), WORKSPORT NEW YORK OPERATIONS CORPORATION, a New York corporation, having its principal place of business at 2500 North America Drive, West Seneca, New York 14224 (“Borrower”), and WORKSPORT LTD., a Nevada corporation, having an address at 123 W. Nye Lane, Carson City, Nevada 89706 (“Guarantor”). **Â WITNESSETH: Â WHEREAS**, reference is hereby made to that certain loan arrangement (hereinafter, as amended from time to time, the “Loan”) between Borrower and Bank, which is evidenced by, among other documents, instruments and agreements, that certain Loan Agreement by and between Borrower and Bank dated as of May 4, 2022 (as may be amended from time to time, the “Loan Agreement”) and that certain Promissory Note dated as of May 4, 2022, in the aggregate original principal amount of up to \$5,300,000.00 made payable by Borrower to the order of Bank (as the same by amended from time to time, the “Note”); **Â WHEREAS**, certain obligations of Borrower to Bank under the Loan are guaranteed by Guarantor pursuant to that certain Guaranty of Payment dated May 4, 2022 (the “Guaranty”); **Â WHEREAS**, Borrower, Guarantor and Bank entered into that certain Forbearance Agreement dated as of February 14, 2024 (the “Forbearance Agreement”), and together with the Loan Agreement, the Note, the Guaranty and any and all other documents, instruments, and agreements executed in conjunction with the Loan, collectively, the “Loan Documents”); **Â WHEREAS**, Borrower has requested, and Bank has agreed, as more particularly set forth below, to further extend the Maturity Date of the Loan and to amend certain provisions of the Loan Documents; **Â WHEREAS**, each party expects to realize substantial direct and/or indirect benefits as a result of this Amendment becoming effective, and agrees to reaffirm its obligations under the Loan Documents to which it is a party; and **Â WHEREAS**, as a result of and in accordance with such request, Bank has agreed to modify and amend the Loan Documents as set forth in this Amendment. **Â Â Â NOW, THEREFORE**, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, Borrower,**

guarantor, and Bank agree as follows: **Section 1. Defined Terms.** Capitalized terms used but not defined herein shall have the meanings assigned to such terms in the Loan Agreement and the Forbearance Agreement. **Section 2. Outstanding Principal Balance.** As of the Amendment Effective Date, the outstanding principal balance of the Loan is \$5,300,000.00. **Section 3. Extension of Maturity Date, Extension Fee & Exit Fee.** Subject to the satisfaction of the conditions set forth herein, as of the Amendment Effective Date (unless otherwise set forth below), the term of the Loan is hereby extended as follows on the following terms: **Section 4. Acceleration.** (a) The Maturity Date shall now be August 10, 2024 (the "Extended Maturity Date") (or such earlier date upon the acceleration of the Note by Bank) at which time all amounts outstanding under the Note and Loan Documents shall be due and payable in full. The period from the existing Maturity Date of May 10, 2024, through the extended Maturity Date of August 10, 2024, shall be referred to herein as the "Extended Term". (b) In connection with the extension granted herein, Borrower shall pay to the Bank the amount of One Hundred Six Thousand and 00/100 (\$106,000.00) Dollars (the "Extension Fee") which shall be deemed fully earned as the date hereof. Although the Extension Fee is earned in full on the date hereof, Bank hereby agrees to defer payment of the Extension Fee until the earlier to occur of: (a) the day after the Maturity Date occurs, and the Loan is not paid in full, or (b) the date on which the Loan has been accelerated following an Event of Default or Termination Event (as defined in the Forbearance Agreement). For the sake of clarity, if the Loan is repaid in full on or before August 10, 2024 (and not as a result of an acceleration following a Termination Event) the Extension Fee shall be waived by Bank. It is agreed that the Exit Fee and Extension Fee are in addition to any other fees that may be due and payable in connection with the Note and other Loan Documents. **Section 5. Termination.** In addition to the Extension Fee, and any and all other amounts due in connection with the Loan and Loan Documents, Borrower shall be required to pay an Exit Fee. For purposes of this Amendment, "Exit Fee" means (i) if the Loan is not repaid in full prior to or prior to the Maturity Date, or if the Loan has been accelerated following an Event of Default or in connection with a Termination Event (as defined in the Forbearance Agreement), the sum of One Hundred Six Thousand and 00/100 (\$106,000.00) Dollars or (ii) if the Loan is repaid in full on or before August 10, 2024 (and not as a result of an acceleration following a Termination Event), Zero and 00/100 (\$0.00) Dollars. **Section 6. Amendments to Loan Agreement.** Effective as of the Amendment Effective Date the terms of the Loan Agreement are hereby amended as follows: **Section 7. Representations and Warranties.** All references in the Loan Documents to either the Initial Maturity Date or the Extended Maturity Date shall be replaced with a reference to the Maturity Date, as extended per the below. **Section 8. Acknowledgment.** The definition of "Maturity Date" set forth in the Exhibit A of the Loan Agreement shall be deleted in its entirety and the following shall be inserted in its place: "Maturity Date" means August 10, 2024, or such earlier date on which the final payment of principal of the Note becomes due and payable as provided in this Agreement, the Note, the Mortgage or the Loan Documents, as applicable, by declaration of acceleration, or otherwise. **Section 9. Section 2.4 of the Loan Agreement is hereby deleted in its entirety.** For the avoidance of doubt, any reference in the Loan Agreement to a "Extended Maturity Date" is hereby rendered void. **Section 10. Amendments to Note.** Effective as of the Amendment Effective Date, the terms of the Note are hereby amended as follows: The third paragraph of Section 4(a) shall be deleted and replaced with "intentionally omitted". For the avoidance of doubt, during the Extended Term, Borrower shall continue to make interest only payments on each Payment Date (as defined in the Note) in accordance with the second paragraph of Section 4(a) of the Note. **Section 11. Representations and Warranties.** Borrower and Guarantor hereby represent, warrant and covenant to Bank, on and as of the Amendment Effective Date, that: **Section 12. Representations and warranties contained in the Loan Documents were true and correct in all material respects at and as of the date made and are true and correct in all material respects as of the Amendment Effective Date and no Event of Default exists or will result from the execution of this Amendment;** **Section 13. Borrower and Guarantor have all requisite power and authority to execute, deliver and perform its obligations under this Amendment.** This Amendment has been duly executed and delivered by Borrower and Guarantor and constitutes a legal, valid and binding obligation of Borrower and Guarantor, enforceable against Borrower and Guarantor in accordance with its terms; and **Section 14. Borrower and Guarantor have read and understand each of the terms and conditions of this Amendment and are entering into this Amendment freely and voluntarily, without duress, after having had an opportunity for consultation with independent counsel of their own selection, and not in reliance upon any representations, warranties, or agreements made by Bank and not set forth in this Amendment.** **Section 15. Effect on Loan Documents.** On and after the Amendment Effective Date, any reference in any of the Loan Documents to the Loan Agreement or other Loan Documents shall mean and be a reference to the Loan Agreement or applicable Loan Document as amended hereby. The execution, delivery and effectiveness of this Amendment shall not operate as a waiver of any existing default, right, power or remedy of Bank under any of the Loan Documents, nor constitute a waiver of any default or provision of the Loan Documents or in any way limit, impair or otherwise affect the rights and remedies of Bank under the Loan Documents. Each party hereto acknowledges and agrees that, on and after the Amendment Effective Date, this Amendment shall constitute a Loan Document for all purposes under the Loan Documents. **Section 16. Reaffirmation; Other Agreements.** Borrower and Guarantor hereby ratify, confirm, and reaffirm each of the terms and conditions of the Loan Documents, including the Forbearance Agreement, and further acknowledge and agree that except as previously amended in writing and as specifically modified by this Amendment, all terms and conditions of the Loan Documents, including the Forbearance Agreement, shall remain in full force and effect. For the avoidance of doubt, the extended Maturity Date set forth herein shall be incorporated as the new Maturity Date under the definition of "Termination Event" set forth in Section 6(b) of the Forbearance Agreement. In the event the Loan is not paid in full prior to the end of the Forbearance Period or immediately upon the occurrence of a Termination Event, Bank shall be entitled to all remedies provided in this Forbearance Agreement and the Loan Documents, including, but not limited to, collecting the Accrued Default Interest from the date of the occurrence of the DSCR Covenant Violation, as more fully set forth in Section 10 of the Forbearance Agreement. **Section 17. No Actions, Claims, Etc.; Release of Claims.** Borrower and Guarantor hereby acknowledge and confirm that they have no knowledge of any actions, causes of action, claims, demands, damages and liabilities of whatever kind or nature, in law or in equity, against Bank or Bank's officers, employees, representatives, predecessors, successors and assigns, agents, advisors, consultants, counsel or directors (each, a "Released Person") arising from any action by such persons, or failure of such persons to act on or prior to the date hereof. In consideration of Bank's agreements contained in this Amendment, Borrower and Guarantor hereby irrevocably release and forever discharge Bank and each Released Person of and from any and all claims, suits, actions, investigations, proceedings, demands or damages, whether based in contract, tort, implied or express warranty, strict liability, criminal or civil statute, common law or otherwise of any kind or character, known or unknown, which Borrower or Guarantor ever had or now has against Bank or any other Released Person which relates, directly or indirectly, to any acts or omissions of Bank or any other Released Person on or prior to the date hereof, all of them are hereby expressly WAIVED, and Borrower and Guarantor each hereby RELEASE Bank and other Released Person from any liability therefor, but excluding from the foregoing waiver and release any and all claims, suits, actions, investigations, proceedings, demands or damages, whether based in contract, tort, implied or express warranty, strict liability, criminal or civil statute, common law or otherwise of any kind or character, known or unknown asserted against Bank or any other Released Person and found by a court of competent jurisdiction to have been caused by the gross negligence or willful misconduct on the part of Bank or any other Released Person. **Section 18. Governing Law.** THIS AMENDMENT SHALL BE GOVERNED BY, AND CONSTRUED IN ACCORDANCE WITH, THE LAW OF THE STATE OF NEW YORK. **Section 19. Miscellaneous.** **Section 20. This Amendment is binding and enforceable as of the date hereof against each party hereto and its successors and permitted assigns.** **Section 21. This Amendment may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.** **Section 22. If any provision of this Amendment is held to be illegal, invalid or unenforceable, (i) the legality, validity and enforceability of the remaining provisions of this Amendment shall not be affected or impaired thereby and (ii) the parties shall endeavor in good faith negotiations to replace the illegal, invalid or unenforceable provisions with valid provisions the economic effect of which comes as close as possible to that of the illegal, invalid or unenforceable provisions. The invalidity of a provision in a particular jurisdiction shall not invalidate or render unenforceable such provision in any other jurisdiction.** [SIGNATURES BEGIN ON THE FOLLOWING PAGE] **Section 23. IN WITNESS WHEREOF, the parties hereto have caused this Amendment to be executed as an instrument under seal as of the day and year first set forth above.** **Section 24. BANK:** **Section 25. NORTHEAST BANK** **Section 26. By: /s/ Brian R. Doherty** **Section 27. Name: Brian R. Doherty** **Section 28. Title: Managing Director** [Signatures continued on following page] **Section 29. BORROWER:** **Section 30. WORKSPORT NEW YORK OPERATIONS CORPORATION** **Section 31. A New York corporation** **Section 32. By: /s/ Steven Rossi** **Section 33. Name: Steven Rossi** **Section 34. Title: President** **Section 35. GUARANTOR:** **Section 36. WORKSPORT LTD.** **Section 37. A Nevada Corporation** **Section 38. By: /s/ Steven Rossi** **Section 39. Name: Steven Rossi** **Section 40. Title: President** **Section 41. EX-31.1.htm** **Section 42. EXHIBIT 31.1** **Section 43. Certification of Principal Executive Officer** **Section 44. I, Steven Rossi, certify that:** **Section 45. I have reviewed this Form 10-Q of Worksport Ltd.;** **Section 46. I have reviewed this Form 10-Q of Worksport Ltd.;** **Section 47. 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;** **Section 48. 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;** **Section 49. 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:** **Section 50. a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;** **Section 51. 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;** **Section 52. 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;** **Section 53. 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** **Section 54. 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):** **Section 55. 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** **Section 56. 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.** **Section 57. Date: August 13, 2024** **Section 58. By: /s/ Steven Rossi** **Section 59. A Chief Executive Officer and President** **Section 60. A (Principal Executive Officer)** **Section 61. EX-31.2.5** **Section 62. EX-31.2.htm** **Section 63. EXHIBIT 31.2** **Section 64. Certification of Principal Financial Officer** **Section 65. I, Michael Johnston, certify that:** **Section 66. I have reviewed this Form 10-Q of Worksport Ltd.;** **Section 67. 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;** **Section 68. 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;** **Section 69. 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:** **Section 70. a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;** **Section 71. 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;** **Section 72. 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;** **Section 73. d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred**

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/<?>I&?>O=16=>05+<?>KMBR&73J7P60Z+> M\$G?<T?>M(=J)(>+!%<BBB&B&B+15 H*8 "OAG E^R^>J)?> JXURTJGQJXL59 MHTD7P68YQV7+?>?>ONR@ HHHH ****
/XO^<?>W/PJ/PJ<RUGZ1>J.G E16/M6P MUKJ?> "BBE5215&6P) <?>XCP 1^ A/B/XE^<?>J]NM-LM /L68=>F4 M99A24[B8P?>Q5?>PE?>O /P;P2 9=<VZ1-1M3OX744ON.\$R58;1^B1^1%?>15 M YP?>
%<G/F.C33?>P2L:YHGU>9^LH:V8C21=1OC8>^Y17V+H6.^EWSJ97.9B;N>5H9456W4D M\$?>F ***** J5V5 A=9?>VA/ OA)58PWIQ&X95SLA0?>J1 .OZ448 MI>+>?>C&C4B?>A;10!>@
5 />16WJ6 VJ8 <?>CB+>A?>J?>EMWQ P MIC@ M.1.O5KJDK: "OSM X?>7L2P7Q\$ V.Q.T?>PVABU?>6%<SYRTJW\$>L^VGL>6.16B!>#=<G2OSJEB&1X\$Y?>1^59&G^L M4\$>M #.***
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A\$,%<O&P.ZL3W8GDDJ2: .DK^>J] DX MSXD?>JAZ?>P1K5 2S7TW[4/ JQOQ< [^U^Y Z->@#S'BBB@#J;O^> ")? MQ1 [^%G .BWKJ.J_7 (P?>P#(E %<L6?>HMZ 3J@ HHHH *K (<@>M?>
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UJO^<?>6W MBX8:G?>+<A9.3?>O(1A:72HONN)YR0H Y1CL1R?>JGYAH+<ZFLB?>JWED(GC.Y)(V^LJ01T7P P#<^>AOQ?>J^>V MDKIFF>[JRLD4?>J?>O&G&B@<X?>P M1?>
+<XJ1Z1?>?>.%<K M[P9B&=10P9ZJ(QA5 5BB110 51+ ^17X WOQZ .7 P 9GDT0[B/5=3 MGZ?>71L<1^<K .76N?> 9>1?>J2WB2?>?>1^<CRV2?>^>YU2=2EK:KGE?>U^>MH.37P_LG?>LK^<OV4?>
AK^XOYAZ IX^<?>J?>2?>8^>OO "G>OYAZ "BBB HK4U+P^KJ^>J MJNJVFG?>OIFIL[MXRJ]1PVUNA1/19= 1110 5^7 />JWJG&76&8& %<J
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O^<10@<7X7 9W^<^<F>?>P?>EKY-EJF.X<5\$J4CY19.J.K\$ E?>T^>H=? W 68 P 39J?>[<#D/ H+5J^<UW?>A J9C -GTC L.O @MO!<?>?>?>?>?>?>2?>M DH 43+L6G .O2OZ?
C3 CUA W# E7/P5P P2^<2^<?>PM?>?>CDK?>GZT JX M8?<^>7<?>5 \$U9%<1110 5^4 P/Q4 @<MQQ(17V?>^>28J,UR3^<UK.3RLLG+>M 11LU 07RU^<WJ^<QJ: M7?>U5TP16WC71-
T^>E7+1?>S6?>N?>KJ=CVR8U+< M EY%;C#P=K7?>Q^>9>Z^<XATVYTGSK.OQSVMR1A1O>[A8] J?>HIGA?>P

[Member] Holder [Member] Warrants One [Member] Warrants Two [Member] Warrants Three [Member] Warrants Four [Member] Warrants Five [Member] Warrants Six [Member] Plan Name [Axis] 2015, 2021 and 2022 Equity Incentive Plans [Member] Restricted Stock Units (RSUs) [Member] Stock Options [Member] Director [Member] Employees [Member] Minimum [Member] Steven Rossi [Member] Employees One [Member] Employees Two [Member] Employees and Consultants and Directors [Member] Employee [Member] Steven Rossi [Member] Employees and Consultant [Member] Employee And A Consultant [Member] Employee One [Member] Legal Entity [Axis] Terravis Energy, Inc. [Member] Sublease Agreement [Member] Statement [Table] Statement [Line Items] Document Type Amendment Flag Amendment Description Document Registration Statement Document Annual Report Document Quarterly Report Document Transition Report Document Shell Company Report Document Shell Company Event Date Document Period Start Date Document Period End Date Document Fiscal Period Focus Document Fiscal Year Focus Current Fiscal Year End Date Entity File Number Entity Registrant Name Entity Central Index Key Entity Primary SIC Number Entity Tax Identification Number Entity Incorporation, State or Country Code Entity Address, Address Line One Entity Address, Address Line Two Entity Address, Address Line Three Entity Address, City or Town Entity Address, State or Province Entity Address, Country Entity Address, Postal Zip Code Country Region City Area Code Local Phone Number Extension Written Communications Soliciting Material Pre-commencement Tender Offer Pre-commencement Issuer Tender Offer Title of 12(b) Security No Trading Symbol Flag Trading Symbol Security Exchange Name Title of 12(g) Security Security Reporting Obligation Annual Information Form Audited Annual Financial Statements Entity Well-known Seasoned Issuer Entity Voluntary Filers Entity Current Reporting Status Entity Interactive Data Current Entity Filer Category Entity Small Business Entity Emerging Growth Company Elected Not To Use the Extended Transition Period Document Accounting Standard Other Reporting Standard Item Number Entity Shell Company Entity Public Float Entity Bankruptcy Proceedings, Reporting Current Entity Common Stock, Shares Outstanding Documents Incorporated by Reference [Text Block] Entity Listing, Par Value Per Share Defined Benefit Plan [Table] Defined Benefit Plan Disclosure [Line Items] Assets Current Assets Cash and cash equivalents Accounts receivable, net Other receivable Inventory (note 4) Related party loan (note 8) Prepaid expenses and deposits (note 5) Total Current Assets Investments (note 10) Property and Equipment, net (note 6) Right-Of-Use Asset, net (note 11) Intangible Assets, net Total Assets Liabilities and Shareholders' Equity Current Liabilities Accounts payable and accrued liabilities Payroll taxes payable Related party loan (note 8) Current portion – Long term debt (note 12) Current lease liability (note 11) Total Current Liabilities Long Term – Lease Liability (note 11) Long Term Debt (note 12) Total Liabilities Shareholders' Equity Series A & B Preferred Stock, \$0.0001 par value, 100,100 shares authorized, 100 Series A and 0 Series B issued and outstanding, respectively (note 7) Common stock, \$0.0001 par value, 299,000,000 shares authorized, 28,520,704 and 20,320,503 shares issued and outstanding, respectively (note 7) Additional paid-in capital Share subscriptions receivable Share subscriptions payable Accumulated deficit Cumulative translation adjustment 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] Net Sales Cost of Goods Sold Gross Profit Operating Expenses General and administrative Sales and marketing Professional fees (Gain) loss on foreign exchange Total operating expenses Loss from operations Other Income (Expense) Interest expense Interest income Rental income (note 17) Gain on settlement of debt Total other income (expense) Net Loss Loss per Share basic Loss per Share diluted Weighted Average Number of Shares basic Weighted Average Number of Shares diluted Balance Balance, shares Issuance for services and subscriptions payable Issuance for services and subscriptions payable, shares Shares issued (note 7) Shares issued (note 7), shares Net loss Warrant inducement (note 16) Warrant inducement (note 14), shares Warrant exercise (note 14) Warrant exercise (note 16), shares Balance Balance, shares Statement of Cash Flows [Abstract] Operating Activities Net Loss Adjustments to reconcile net loss to net cash from operating activities: Shares, options and warrants issued for services Depreciation and amortization Change in operating lease Adjustments to reconcile net income loss to cash provided by (used in) operating activities Changes in operating assets and liabilities (note 9) Net cash used in operating activities Cash Flows from Investing Activities Investments Purchase of property and equipment Net cash used in investing activities Financing Activities Net change in related party loan Proceeds from warrant exercise Proceeds from issuance of common share, net of issuance cost Proceeds from issuance of common stock Net cash received from (used in) financing activities Change in cash Cash, restricted cash and cash equivalents - beginning of period Cash, restricted cash and cash equivalents end of period Supplemental Disclosure of non-cash operating and investing activities Fixed asset additions included in accounts payable Supplemental Disclosure of non-cash investing and financing activities Shares issued for purchase of software Supplemental Disclosure of non-cash operating and financing activities Warrant inducement issuance costs included in accounts payable Supplemental Disclosure of cash flow information Income tax paid Interest paid Accounting Policies [Abstract] Basis of Presentation and Business Condition Organization, Consolidation and Presentation of Financial Statements [Abstract] Going Concern Significant Accounting Policies Inventory Disclosure [Abstract] Inventory Prepaid Expenses And Deposits Prepaid expenses and deposits Property, Plant and Equipment [Abstract] Property and Equipment Equity [Abstract] Shareholders' Equity (Deficit) Related Party Transactions [Abstract] Related Party Transactions Changes in Cash Flows from Operating Assets and Liabilities Investments, All Other Investments [Abstract] Investments Operating Lease Obligations Operating Lease Obligations Debt Disclosure [Abstract] Long term Debt Earnings Per Share [Abstract] Loss per Share Warrants Warrants Share-Based Payment Arrangement [Abstract] Stock Options and Performance Share Units Warrant Inducement Warrant Inducement Rental Income Rental Income Subsequent Events [Abstract] Subsequent Events Schedule of Inventory Schedule of Prepaid Expenses and Deposits Schedule of Property and Equipment Schedule of Changes in Operating Assets and Liabilities Schedule Right-of-use Asset Schedule of Lease Costs Schedule of Measurement of Lease Liabilities Schedule of Future Minimum Lease Payments Schedule of Warrants Exercise Price Schedule of Warrants Activity Schedule of Stock Options Activity Schedule of Share-based Payment Arrangement, Option, Exercise Price Range Collaborative Arrangement and Arrangement Other than Collaborative [Table] Collaborative Arrangement and Arrangement Other than Collaborative [Line Items] Accumulated deficit Net loss Working capital Proceeds from other equity Number of common shares issued, value Gross sales price, percentage Sale of stock issued Net proceeds Sale of stock issued Proceeds from issuance of warrants Issued of warrants Convertible shares of common stock Warrants an exercise price Warrants and rights outstanding, term Finished goods Promotional items Raw materials Inventory Schedule Of Prepaid Expenses And Deposits Consulting, services, and advertising Deposits Prepaid expenses and deposits, net Prepaid expenses and deposits Property, Plant and Equipment [Table] Property, Plant and Equipment [Line Items] Property and Equipment, gross Less accumulated depreciation Property and Equipment, net Accumulated Other Comprehensive Income (Loss) [Table] Accumulated Other Comprehensive Income (Loss) [Line Items] Sale of common stock, shares Proceeds from sale of common stock Stock Issued During Period, Value, New Issues Number of shares issued Common stock par value Share based payment award, options, grants in period, gross Preferred stock par value Preferred stock voting rights Related Party Transaction [Table] Related Party Transaction [Line Items] Salaries expenses Receivable from related party Decrease (increase) in accounts receivable Decrease (increase) in other receivable Decrease (increase) in inventory Decrease (increase) in prepaid expenses and deposits Increase (decrease) in payroll taxes payable Increase (decrease) in accounts payable and accrued liabilities Changes in operating assets and liabilities Stock Issued During Period, Shares, Acquisitions Stock Issued During Period, Value, Acquisitions Equity Method Investment, Ownership Percentage Advanced receivable for stock issuance Investment Owned, Cost Proceeds from Loans Investment Owned, Balance, Principal Amount Interest Costs Incurred Schedule Right-of-use Asset Right-of-use asset Current lease liability Long-term lease liability Schedule Of Lease Costs Operating lease cost Operating cashflow 2025 2026 2027 Total future minimum lease payments Less: amount representing interest Present value of future payments Current portion Long term portion Lease expiration date Monthly lease payments Area of land Additional fees Monthly lease payments Incremental borrowing rate Square-foot Purchase price Total principal Interest rate Deposits Accounts balance Principal and accrued interest Maturity amount Revolving financing Maturity months Revolving credit facility Interest reserve Drawn down amount Accounts receivable Debt instrument loan forgiveness percentage Debt Instrument, Fair Value Disclosure Debt Instrument, Decrease, Forgiveness Antidilutive Security, Excluded EPS Calculation [Table] Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items] Earnings per share basic Earnings per share diluted Weighted average number of shares outstanding basic Weighted average number of shares outstanding diluted Antidilutive securities, shares Exercise price Warrant, outstanding Weighted average life (years) Warrants expiry date Schedule Of Warrants Activity Number of warrants, balance, beginning of year Weighted average price, balance, beginning of year Number of warrants, issuance Weighted average price, issuance Number of warrants, exercise Weighted average price, exercise Number of warrants, balance, end of period Weighted average price, balance, ending of year Connection to the sale Exercise price Pre warrants exercised Number of warrant Representative warrants are exercisable Share price Number of new warrants issued Cancelled shares Number of stock options restricted stock units Number of options, balance, beginning of period Weighted average price, balance, beginning of period Number of options, granted Weighted average price, granted Number of options, cancelled Weighted average price, cancelled Number of options, balance, end of period Weighted average price, balance, end of period Lower Range of Exercise prices Upper Range of Exercise prices Number of Shares Outstanding Weighted average life (years) Weighted average exercise price Number of Shares Exercisable Schedule of Share-Based Compensation Arrangements by Share-Based Payment Award [Table] Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Share based compensation, description Stock option issued Stock option exercise price Expiration date Stock option cancelled Expiration term Cancelled shares Exercise price per share Number of shares issued Non cash deemed dividend Shares issuable recorded as liability Sublease commence date Expiration date Lease payments Rental income Subsequent Event [Table] Subsequent Event [Line Items] Proceeds from loans Drew down Interest reserve Exercise prices per share Warrants [Member] Share subscriptions payable, Change in operating lease, Purchase of software, Share Subscriptions Receivable [Member] Share Subscription Payable [Member] Cumulative Translation Adjustment [Member] Stock issued during period value warrant exercise, Warrant exercise, Stock issued during period value warrant inducement Stock issued during period shares warrant inducement Interest income nonoperating, Working capital, Market Offering Agreement [Member] ATM Agreement [Member] Pre-funded Warrants [Member] Prepaid Expenses and Deposits Disclosure [Text Block] Prepaid deposit, Consultant [Member] Officer and Director [Member] Schedule of changes in operating assets and liabilities [Table Text Block] Mobile Phone Development Company [Member] Advanced receivable for stock issuance, Lease Agreement [Member] Additional Fees, Schedule Right of Use Asset [Table Text Block] Schedule Of Measurement Of Lease Liabilities [Table Text Block] Loan Agreement [Member] Debt instrument loan forgiveness percentage, Revolving Financing And Assignment Agreement [Member] Revolving financing Warrants [Text Block] Holder [Member] Schedule Of Warrants Exercise Price [Table Text Block] Warrants One [Member] Warrants Two [Member] Warrants Three [Member] Warrants Four [Member] Warrants Five [Member] Warrants Six [Member] Non-capital losses carried forward, total Weighted average price at which grantees can acquire the shares reserved for issuance under the stock warrants, Weighted average per share amount at which grantees can acquire shares of common stock by exercise of warrants, Weighted average price, exercise, 2015, 2021 and 2022 Equity Incentive Plans [Member], Stock Options [Member] Employees [Member] Steven Rossi [Member] Employees One [Member] Employees Two [Member] Employees and Consultants and Directors [Member] Steven Rossi [Member] Employee [Member] Employees and a Consultant [Member] Employee And A Consultant [Member] Employee One [Member] Terravis Energy, Inc. [Member] Prefunded Warrant [Member] Rental income operating leases [Text Block] Sublease commence date, Sublease Agreement [Member] Rental income operating, Warran Unducement [Text Block] Non cash deemed dividend, Number of new warrants issued, Product Molds [Member] Obligation to issue remaining shares, Payment of refinancing real property mortgage, Interest reserve, Proceeds from issuance of common share net of issuance cost, Fixed asset additions included in accounts payable, Warrant inducement issuance costs included in accounts payable, Steven Rossi [Member] [Default Label] Assets, Current Assets [Default Label] Other Liabilities, Current Liabilities, Current Liabilities Common Stock, Share Subscribed but Unissued, Subscriptions Receivable Equity, Attributable to Parent Liabilities and Equity Gross Profit Gain (Loss), Foreign Currency Transaction, before Tax Operating Expenses [Default Label] Operating Income (Loss) Interest Expense, Nonoperating Nonoperating Income (Expense) Shares, Outstanding ChangeInOperatingLease Adjustments, Noncash Items, to Reconcile Net Income (Loss) to Cash Provided by (Used in) Operating Activities Increase (Decrease) in Operating Capital Net Cash Provided by (Used in) Operating Activities Payments to Acquire Investments Net Cash Provided by (Used in) Investing Activities Repayments of Related Party Debt Net Cash Provided by (Used in) Financing Activities Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Period Increase (Decrease), Including Exchange Rate Effect Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Including Disposal Group and Discontinued Operations Lessee, Operating Leases [Text Block] WarrantsTextBlock Warrant Unducement [Text Block] Rental income operating leases [Text Block] Prepaid Expense and Other Assets Accumulated Depreciation, Depletion and Amortization, Property, Plant, and Equipment Increase (Decrease) in Accounts Receivable Increase (Decrease) in Other Receivables Increase (Decrease) in Inventories Increase (Decrease) in Prepaid Expense and Other Assets Lessee, Operating Lease, Liability, to be Paid Lessee, Operating Lease, Liability, Undiscounted Excess Amount Deposits [Default Label] Share-Based Compensation Arrangement by Share-Based Payment Award, Non-Option Equity Instruments, Outstanding, Number Weighted average price at which grantees can acquire the shares reserved for issuance under the stock warrants Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Number Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Weighted Average Exercise Price Share-Based Compensation Arrangements by Share-Based Payment Award, Options, Forfeitures in Period, Weighted Average Exercise Price Share-Based Payment Arrangement, Option, Exercise Price Range, Outstanding, Weighted Average Remaining Contractual Term Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Forfeitures and Expirations in Period InterestReserve EX-101.PRE 13 wksp-20240630_pre.xml XBRL PRESENTATION FILE XML 15 RI.htm IDEA: XBRL DOCUMENT

6 Months Ended		
Cover - \$ / shares	Jun. 30, 2024	Aug. 13, 2024
Document Type	10-Q	
Amendment Flag	false	
Document Quarterly Report	true	
Document Transition Report	false	
Document Period End Date	Jun. 30, 2024	
Document Fiscal Period Focus	Q2	
Document Fiscal Year Focus	2024	
Current Fiscal Year End Date	--12-31	
Entity File Number	001-40681	
Entity Registrant Name	Worksport Ltd.	
Entity Central Index Key	0001096275	
Entity Tax Identification Number	35-2696895	
Entity Incorporation, State or Country Code	NV	
Entity Address, Address Line One	2500 N America Dr	
Entity Address, City or Town	West Seneca	
Entity Address, State or Province	NY	
Entity Address, Postal Zip Code	14224	

City Area Code	(888)
Local Phone Number	554-8789
Entity Current Reporting Status	Yes
Entity Interactive Data Current	Yes
Entity Filer Category	Non-accelerated Filer
Entity Small Business	true
Entity Emerging Growth Company	false
Entity Shell Company	false
Entity Common Stock, Shares Outstanding	29,650,916
Entity Listing, Par Value Per Share	\$ 0.0001
Common Stock [Member]	
Title of 12(b) Security	Common Stock
Trading Symbol	WKSP
Security Exchange Name	NASDAQ
Warrants [Member]	
Title of 12(b) Security	Warrants
Trading Symbol	WKSPW
Security Exchange Name	NASDAQ

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Condensed Consolidated Balance Sheets - USD (\$)	Jun. 30, 2024	Dec. 31, 2023
Current Assets		
Cash and cash equivalents	\$ 3,426,089	\$ 3,365,778
Accounts receivable, net	623,386	463,122
Other receivable	140,863	165,865
Inventory (note 4)	6,386,744	3,631,492
Prepaid expenses and deposits (note 5)	151,815	1,497,249
Total Current Assets	10,743,200	9,123,506
Investments (note 10)	90,731	90,731
Property and Equipment, net (note 6)	14,308,776	14,483,436
Right-Of-Use Asset, net (note 11)	705,155	917,354
Intangible Assets, net	1,337,636	1,338,889
Total Assets	27,185,498	25,953,916
Current Liabilities		
Accounts payable and accrued liabilities	1,750,166	1,451,181
Payroll taxes payable	260,585	85,010
Current portion - Long term debt (note 12)		5,300,000
Current lease liability (note 11)	243,203	328,229
Total Current Liabilities	2,253,954	7,166,612
Long Term - Lease Liability (note 11)	485,451	608,761
Long Term Debt (note 12)	5,300,000	
Total Liabilities	8,039,405	7,775,373
Shareholders' Equity		
Series A & B Preferred Stock, \$0.0001 par value, 100,100 shares authorized, 100 Series A and 0 Series B issued and outstanding, respectively (note 7)		
Common stock, \$0.0001 par value, 299,000,000 shares authorized, 28,520,704 and 20,320,503 shares issued and outstanding, respectively (note 7)	2,852	2,032
Additional paid-in capital	69,230,341	64,685,693
Share subscriptions receivable	(1,577)	(1,577)
Share subscriptions payable	5,964,290	1,814,152
Accumulated deficit	(56,041,233)	(48,313,177)
Cumulative translation adjustment	(8,580)	(8,580)
Total Shareholders' Equity	19,146,093	18,178,543
Total Liabilities and Shareholders' Equity	27,185,498	25,953,916
Related Party [Member]		
Current Assets		
Related party loan (note 8)	14,303	
Current Liabilities		
Related party loan (note 8)		\$ 2,192

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Condensed Consolidated Balance Sheets (Parentetical) - \$ / shares	Jun. 30, 2024	Dec. 31, 2023		
Common stock, par value	\$ 0.0001	\$ 0.0001		
Common stock, shares authorized	299,000,000	299,000,000		
Common stock, shares issued	28,520,704	20,320,503		
Common stock, shares outstanding	28,520,704	20,320,503		
Series A Preferred Stock [Member]				
Preferred stock, par value	\$ 0.0001	\$ 0.0001		
Preferred stock, shares authorized	100,100	100,100		
Preferred stock, shares issued	100	100		
Preferred stock, shares outstanding	100	100		
Series B Preferred Stock [Member]				
Preferred stock, par value	\$ 0.0001	\$ 0.0001		
Preferred stock, shares authorized	100,100	100,100		
Preferred stock, shares issued	0	0		
Preferred stock, shares outstanding	0	0		
XML 18 R4.htm IDEA: XBRL DOCUMENT				
Condensed Consolidated Statements of Operations and Comprehensive Loss (Unaudited) - USD (\$)	3 Months Ended	6 Months Ended		
	Jun. 30, 2024	Jun. 30, 2023	Jun. 30, 2024	Jun. 30, 2023
Income Statement [Abstract]				
Net Sales	\$ 1,921,539	\$ 199,851	\$ 2,434,176	\$ 231,776
Cost of Goods Sold	1,624,910	153,288	2,100,091	173,045
Gross Profit	296,629	46,563	334,085	58,731
Operating Expenses				
General and administrative	2,946,386	1,744,801	5,620,704	3,874,413
Sales and marketing	478,792	548,712	545,569	1,093,063
Professional fees	766,563	1,491,453	1,710,341	2,360,064
(Gain) loss on foreign exchange	15,636	316	7,685	(142)
Total operating expenses	4,207,377	3,785,282	7,884,299	7,327,398
Loss from operations	(3,910,748)	(3,738,719)	(7,550,214)	(7,268,667)
Other Income (Expense)				
Interest expense	(134,164)	(187,893)	(257,762)	(352,992)
Interest income		78,778	3,054	198,606
Rental income (note 17)	31,513	50,379	76,866	94,835

Gain on settlement of debt				7,493
Total other income (expense)	(102,651)	(58,736)	(177,842)	(52,058)
Net Loss	\$ (4,013,399)	\$ (3,797,455)	\$ (7,728,056)	\$ (7,320,725)
Loss per Share basic	\$ (0.15)	\$ (0.22)	\$ (0.33)	\$ (0.43)
Loss per Share diluted	\$ (0.15)	\$ (0.22)	\$ (0.33)	\$ (0.43)
Weighted Average Number of Shares basic	25,958,628	17,165,533	23,573,349	17,162,471
Weighted Average Number of Shares diluted	25,958,628	17,165,533	23,573,349	17,162,471

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Condensed Consolidated Statements of Shareholders' Equity (Unaudited) - USD (\$)	Preferred Stock [Member]	Common Stock [Member]	Additional Paid-in Capital [Member]	Share Subscriptions Receivable [Member]	Share Subscription Payable [Member]	Retained Earnings [Member]	Cumulative Translation Adjustment [Member]	Total
Balance at Dec. 31, 2022	\$ 0	\$ 1,716	\$ 56,919,625	\$ (1,577)	\$ 591,289	\$ (33,384,219)	\$ (8,580)	\$ 24,118,254
Balance, shares at Dec. 31, 2022	100	17,159,376						
Issuance for services and subscriptions payable		\$ 25	1,689,093		903,596			2,592,714
Issuance for services and subscriptions payable, shares		250,000						
Shares issued (note 7)		\$ 1	7,131					7,132
Shares issued (note 7), shares		4,434						
Net loss						(7,320,725)		(7,320,725)
Balance at Jun. 30, 2023	\$ 0	\$ 1,742	58,615,849	(1,577)	1,494,885	(40,704,944)	(8,580)	19,397,375
Balance, shares at Jun. 30, 2023	100	17,413,810						
Balance at Mar. 31, 2023	\$ 0	\$ 1,716	57,275,920	(1,577)	1,223,111	(36,907,489)	(8,580)	21,583,101
Balance, shares at Mar. 31, 2023	100	17,159,376						
Issuance for services and subscriptions payable		\$ 25	1,332,798		271,774			1,604,597
Issuance for services and subscriptions payable, shares		250,000						
Shares issued (note 7)		\$ 1	7,131					7,132
Shares issued (note 7), shares		4,434						
Net loss						(3,797,455)		(3,797,455)
Balance at Jun. 30, 2023	\$ 0	\$ 1,742	58,615,849	(1,577)	1,494,885	(40,704,944)	(8,580)	19,397,375
Balance, shares at Jun. 30, 2023	100	17,413,810						
Balance at Dec. 31, 2023	\$ 0	\$ 2,032	64,685,693	(1,577)	1,814,152	(48,313,177)	(8,580)	18,178,543
Balance, shares at Dec. 31, 2023	100	20,320,503						
Issuance for services and subscriptions payable		\$ 31	1,824,718		291,674			2,116,423
Issuance for services and subscriptions payable, shares		317,148						
Shares issued (note 7)		\$ 288	3,194,913					3,195,201
Shares issued (note 7), shares		2,877,161						
Net loss						(7,728,056)		(7,728,056)
Warrant inducement (note 16)		\$ 284	(474,850)		3,858,464			3,383,898
Warrant inducement (note 14), shares		2,840,000						
Warrant exercise (note 14)		\$ 217	(133)					84
Warrant exercise (note 16), shares		2,165,892						
Balance at Jun. 30, 2024	\$ 0	\$ 2,852	69,230,341	(1,577)	5,964,290	(56,041,233)	(8,580)	19,146,093
Balance, shares at Jun. 30, 2024	100	28,520,704						
Balance at Mar. 31, 2024	\$ 0	\$ 2,410	69,018,715	(1,577)	1,917,585	(52,027,834)	(8,580)	18,900,719
Balance, shares at Mar. 31, 2024	100	24,100,201						
Issuance for services and subscriptions payable		\$ 10	686,609		188,241			874,860
Issuance for services and subscriptions payable, shares		102,611						
Net loss						(4,013,399)		(4,013,399)
Warrant inducement (note 16)		\$ 284	(474,850)		3,858,464			3,383,898
Warrant inducement (note 14), shares		2,840,000						
Warrant exercise (note 14)		\$ 148	(133)					15
Warrant exercise (note 16), shares		1,477,892						
Balance at Jun. 30, 2024	\$ 0	\$ 2,852	\$ 69,230,341	\$ (1,577)	\$ 5,964,290	\$ (56,041,233)	\$ (8,580)	\$ 19,146,093
Balance, shares at Jun. 30, 2024	100	28,520,704						

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Condensed Consolidated Statements Of Cash Flows (Unaudited) - USD (\$)	6 Months Ended	
	Jun. 30, 2024	Jun. 30, 2023
Operating Activities		
Net Loss		\$ (7,728,056) \$ (7,320,725)
Adjustments to reconcile net loss to net cash from operating activities:		
Shares, options and warrants issued for services	2,116,423	3,523,714
Depreciation and amortization	615,972	461,204
Change in operating lease	3,863	(17,182)
Adjustments to reconcile net income loss to cash provided by (used in) operating activities	(2,736,258)	(3,967,736)
Changes in operating assets and liabilities (note 9)	(1,429,494)	(2,665,715)
Net cash used in operating activities	(6,421,292)	(6,018,704)
Cash Flows from Investing Activities		
Investments		(66,308)
Purchase of property and equipment	(335,787)	(2,596,738)
Net cash used in investing activities	(335,787)	(2,663,046)
Financing Activities		
Net change in related party loan	(16,495)	(43,904)
Proceeds from warrant exercise	3,638,684	
Proceeds from issuance of common share, net of issuance cost	3,195,201	
Proceeds from issuance of common stock		7,132
Net cash received from (used in) financing activities	6,817,390	(36,772)
Change in cash	60,311	(8,718,522)

Cash, restricted cash and cash equivalents - beginning of period	3,365,778	14,620,757
Cash, restricted cash and cash equivalents end of period	3,426,089	5,902,235
Supplemental Disclosure of non-cash operating and investing activities		
Fixed asset additions included in accounts payable	104,272	
Supplemental Disclosure of non-cash investing and financing activities		
Shares issued for purchase of software		72,467
Supplemental Disclosure of non-cash operating and financing activities		
Warrant inducement issuance costs included in accounts payable	254,702	
Supplemental Disclosure of cash flow information		
Income tax paid		
Interest paid	\$ 289,623	\$ 272,125

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Basis of Presentation and Business Condition

Accounting Policies [Abstract]

Basis of Presentation and Business Condition

1. Basis of Presentation and Business Condition

6 Months Ended

Jun. 30, 2024

a) Interim Financial Information

The accompanying unaudited condensed consolidated financial statements have been prepared in accordance with generally accepted accounting principles in the United States ("GAAP") for interim financial information pursuant to the rules and regulations of the U.S. Securities and Exchange Commission (SEC). Accordingly, they do not include all of the information and notes required by GAAP for complete financial statements. In the opinion of management, all adjustments and reclassifications considered necessary in order to make the financial statements not misleading and for a fair and comparable presentation have been included and are of a normal recurring nature. Operating results for the three and six month periods ended June 30, 2024 are not necessarily indicative of the results that may be expected for the year ending December 31, 2024. The accompanying unaudited condensed consolidated financial statements should be read in conjunction with the Company's Annual Report on Form 10-K for the year ended December 31, 2023 filed with the SEC on March 28, 2024.

Workspport Ltd. (together with its subsidiaries, the "Company") was incorporated in the State of Nevada on April 2, 2003 under the name Franchise Holdings International, Inc. ("FNHI"). In May 2020, FNHI changed its name to Workspport Ltd. During the year ended December 31, 2014, the Company completed a reverse acquisition transaction (the "Reverse Acquisition") with TruXmart Ltd. ("TruXmart"). On May 2, 2018, TruXmart legally changed its name to Workspport Ltd. ("Workspport"). Workspport designs and distributes truck tonneau covers in Canada and the United States.

b) Statement of Compliance

The Company's financial statements have been prepared in accordance with accounting principles generally accepted in the United States ("GAAP") as issued by the Financial Accounting Standards Board ("FASB").

c) Basis of Measurement

The Company's financial statements have been prepared on the accrual basis.

d) Consolidation

The Company's condensed consolidated financial statements consolidate the accounts of the Company. All intercompany transactions, balances and unrealized gains or losses from intercompany transactions have been eliminated upon consolidation.

e) Functional and Reporting Currency

These condensed consolidated financial statements are presented in United States dollars (USD or US\$). The functional currency of the Company and its subsidiaries are United States dollar. For purposes of preparing these condensed consolidated financial statements, transactions denominated in Canadian dollars (CAD or C\$) were converted to United States dollars at the spot rate. Transaction gains and losses resulting from fluctuations in currency exchange rates on transactions denominated in currencies other than the functional currency are recognized as incurred in the accompanying condensed consolidated statement of operations.

f) Use of Estimates

The preparation of condensed unaudited financial statements in conformity with accounting principles generally accepted in the United States 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 condensed interim financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

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Going Concern

Organization, Consolidation and Presentation of Financial Statements [Abstract]

Going Concern

2. Going Concern

6 Months Ended

Jun. 30, 2024

As of June 30, 2024, the Company had \$3,426,089 in cash and cash equivalents. The Company has generated only limited revenues and has relied primarily upon capital generated from public and private offerings of its securities. Since the Company's acquisition of Workspport in fiscal year 2014, it has never generated a profit. As of June 30, 2024, the Company had an accumulated deficit of \$56,041,233.

The accompanying condensed consolidated financial statements have been prepared assuming that the Company will continue as a going concern, which contemplates the realization of assets and the liquidation of liabilities in the normal course of business. During the three and six months ended June 30, 2024, the Company had net losses of \$4,013,399 (2023 - \$3,797,455) and \$7,728,056 (2023 - \$7,320,725). As of June 30, 2024, the Company had working capital of \$8,489,246 (December 31, 2023 - \$1,956,894) and had an accumulated deficit of \$56,041,233 (December 31, 2023 - \$48,313,177). The Company has not generated profit from operations since inception and to date has relied on debt and equity financing for continued operations. The Company's ability to continue as a going concern is dependent upon the ability to generate cash flows from operations and obtain equity and/or debt financing. The Company intends to continue funding operations through equity and debt financing arrangements, which may be insufficient to fund its capital expenditures, working capital and other cash requirements in the long term. There can be no assurance that the steps management is taking will be successful.

Despite the Company having mostly completed its purchasing of large manufacturing machinery, operational costs are expected to remain elevated and, thus, further decrease cash and cash equivalents. Concurrently, the Company intends to continue its ramp-up of manufacturing and increasing sales volumes in 2024, which should mitigate the effects of operational costs on cash and cash equivalents; this view is supported by the fact that the manufacturing facility of the Company was completed for initial production output in 2023 and started to generate revenue in the third quarter of 2023, registering its highest quarterly sales total in the Company's history in the second quarter of 2024.

The Company has successfully raised cash, and it is positioned to do so again if deemed necessary or strategically advantageous. During the year ended December 31, 2021, the Company, through its Reg-A public offering, private placement offering, underwritten public offering, and exercises of warrants, raised an aggregate of approximately \$32,500,000. On September 30, 2022, the Company filed a shelf registration statement on Form S-3, which was declared effective by the SEC on October 13, 2022, allowing the Company to issue up to \$30,000,000 of common stock and prospectus supplement covering the offering, issuance and sale of up to \$13,000,000 of common stock that may be issued and sold under an At The Market Offering Agreement dated September 30, 2022 ("ATM Agreement"), with H.C. Wainwright & Co., LLC, as the sales agent ("HCW"). Pursuant to the ATM Agreement, HCW is entitled to a commission equal to 3.0% of the gross sales price of the shares of common stock sold. As of June 30, 2024, the Company has sold and issued 604,048 shares of common stock in consideration for net proceeds of \$780,356 under the ATM Agreement.

On November 2, 2023, the Company consummated a registered direct offering pursuant to which the Company issued 1,925,000 shares of common stock and 1,575,000 pre-funded warrants to an institutional investor for a total net proceeds of \$4,261,542. Concurrently with the registered direct offering, the Company issued the same institutional investor 7,000,000 warrants in a private sale. The warrants are exercisable for 7,000,000 shares of common stock for \$1.34 per share six months after issuance and until five and a half years from the issuance date, subject to beneficial ownership limitations as described in the warrants. The Company registered the 7,000,000 shares of common stock underlying the warrants on a Form S-1 (333-276241) which was declared effective by the SEC on December 29, 2023.

On March 20, 2024, the Company consummated a registered direct offering pursuant to which the Company issued 2,372,240 shares of common stock and 1,477,892 pre-funded warrants to the same institutional investor as in the Company's registered direct offering on November 2, 2023, for a total net proceeds of \$2,629,083. Concurrently with the registered direct offering, the Company issued the institutional investor 7,700,264 warrants in a private sale. The warrants are exercisable for 7,700,264 shares of common stock for \$0.74 per share six months after issuance until five and a half years from the issuance date, subject to beneficial ownership limitations as described in the warrants. The Company registered the 7,700,264 shares of common stock underlying the warrants on a Form S-1 (333-278461) which was declared effective by the SEC on April 8, 2024 .

To date, the Company's principal sources of liquidity consist of net proceeds from public and private securities offerings and cash exercises of outstanding warrants. Management is focused on transitioning towards revenue as its principal source of liquidity by growing existing product offerings as well as the Company's customer base. The Company cannot give assurance that it can increase its cash balances or limit its cash consumption and thus maintain sufficient cash balances for planned operations or future business developments. Future business development and demands may lead to cash utilization at levels greater than recently experienced. The Company may need to raise additional capital in the future. However, the Company cannot provide assurances it will be able to raise additional capital on acceptable terms, or at all.

The Company has evaluated whether there are conditions and events, considered in the aggregate, that raise substantial doubt about the Company's ability to continue as a going concern within one year after the date the financial statements are issued. Still, certain factors indicate the existence of a material uncertainty that cast substantial doubt about the Company's ability to continue as a going concern. The accompanying financial statements do not include any adjustments that might result from the outcome of this uncertainty. These adjustments could be material.

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Significant Accounting Policies

Accounting Policies [Abstract]

Significant Accounting Policies

3. Significant Accounting Policies

6 Months Ended

Jun. 30, 2024

The accounting policies used in the preparation of these condensed consolidated interim financial statements are consistent with those of the Company's audited financial statements for the year

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Inventory
[Inventory Disclosure \[Abstract\]](#)
[Inventory](#)

**6 Months Ended
Jun. 30, 2024**

4. Inventory

As of June 30, 2024 and December 31, 2023, inventory consists of the following:

	June 30, 2024	December 31, 2023
Finished goods	\$ 2,305,095	\$ 1,717,669
Promotional items	101,660	101,660
Raw materials	3,979,989	1,812,163
	<u>\$ 6,386,744</u>	<u>\$ 3,631,492</u>

As of June 30, 2024, the value of finished goods on-hand increased due to stockpiling of hard tonneau covers, which have higher values than stockpiled soft tonneau covers, as well as their raw materials to capitalize on demand generated from the Company's 2024 sales campaigns.

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Prepaid expenses and deposits
[Prepaid Expenses And Deposits](#)
[Prepaid expenses and deposits](#)

**6 Months Ended
Jun. 30, 2024**

5. Prepaid expenses and deposits

As of June 30, 2024 and December 31, 2023, prepaid expenses and deposits consist of the following:

	June 30, 2024	December 31, 2023
Consulting, services, and advertising	\$ 55,003	\$ 5,215
Deposits	96,812	1,492,034
	<u>\$ 151,815</u>	<u>\$ 1,497,249</u>

As of June 30, 2024, prepaid expenses and deposits consists of \$55,003 (December 31, 2023 - \$5,215) in prepaid consulting, services, and advertising for third party consultants through the issuance of shares and stock options. Amounts in deposits relate to prepayments for manufacturing components and finished goods.

[XML 26 R12.htm IDEA: XBRL DOCUMENT](#)

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

**6 Months Ended
Jun. 30, 2024**

6. Property and Equipment

As of June 30, 2024 and December 31, 2023, major classes of property and equipment consist of the following:

	June 30, 2024	December 31, 2023
Equipment	\$ 3,122,387	\$ 2,784,098
Manufacturing equipment	3,308,186	3,260,679
Furniture	154,065	146,049
Product molds	524,476	524,476
Computers	96,056	84,070
Leasehold improvements	895,593	861,332
Building	6,079,410	6,079,410
Land	2,239,405	2,239,405
Automobile	168,497	168,497
Less accumulated depreciation	(2,279,299)	(1,664,580)
	<u>\$ 14,308,776</u>	<u>\$ 14,483,436</u>

[XML 27 R13.htm IDEA: XBRL DOCUMENT](#)

Shareholders' Equity (Deficit)
[Equity \[Abstract\]](#)
[Shareholders' Equity \(Deficit\)](#)

**6 Months Ended
Jun. 30, 2024**

7. Shareholders' Equity (Deficit)

During six months ended June 30, 2024, the following transactions occurred:

During the six months ended June 30, 2024, the Company sold 504,921 shares of common stock for a total net proceeds of \$566,118. The sale of shares was in connection with the shelf registration statement on Form S-3 effective on October 13, 2022, allowing the Company to issue up to \$30,000,000 of common stock and prospectus supplement covering the offering, issuance and sale of up to \$13,000,000 of common stock that may be issued and sold under an At The Market Offering Agreement dated as of September 30, 2022.

The Company recognized consulting expense of \$595,863 to share subscriptions payable from restricted shares and stock options to be issued. As of June 30, 2024, the Company issued 317,148 restricted shares with a value of \$369,700.

During the six months ended June 30, 2024, the Company closed a sale of 2,372,240 shares of common stock for net proceeds of \$1,535,591. In association with the sale of common stock, the Company issued 1,477,892 pre-funded warrants and 7,700,264 warrants totaling proceeds of \$1,093,492. Refer to note 14.

Refer to note 14, 15 and 16 for additional shareholders' equity (deficit) details.

During six months ended June 30, 2023, the following transactions occurred:

The Company recognized consulting expense of \$903,596 to share subscriptions payable from restricted shares and stock options to be issued. As of June 30, 2023, the restricted shares have not been issued. During the same period the Company issued 250,000 shares of common stock for consulting services valued at \$635,000.

Refer to note 15 for additional shareholders' equity (deficit) details.

As of June 30, 2024, the Company was authorized to issue 299,000,000 shares of its common stock with a par value of \$0.0001. All shares were ranked equally with regard to the Company's residual assets. During the six months ended June 30, 2024, the Company was authorized to issue 100 shares of its Series A and 100,000 Series B Preferred Stock with a par value of \$0.0001. Series A preferred Stock have voting rights equal to 299 shares of common stock, per share of preferred stock. Series B preferred Stock have voting rights equal to 10,000 shares of common stock, per share of Preferred Stock.

[XML 28 R14.htm IDEA: XBRL DOCUMENT](#)

Related Party Transactions
[Related Party Transactions \[Abstract\]](#)
[Related Party Transactions](#)

**6 Months Ended
Jun. 30, 2024**

8. Related Party Transactions

During the six months ended June 30, 2024, the Company recorded salaries expense of \$230,026 (2023 - \$210,394) for the Company's CEO. During the six months ended June 30, 2024, the Company recorded salaries expense of \$164,937 (2023 - 148,927) to an officer and director of the Company . As of June 30, 2024, the Company has a receivable of \$14,303 (December 31, 2023 - payable of \$2,192) from the CEO .

[XML 29 R15.htm IDEA: XBRL DOCUMENT](#)

Changes in Cash Flows from Operating Assets and Liabilities
[Organization, Consolidation and Presentation of Financial Statements \[Abstract\]](#)
[Changes in Cash Flows from Operating Assets and Liabilities](#)

**6 Months Ended
Jun. 30, 2024**

9. Changes in Cash Flows from Operating Assets and Liabilities

The changes to the Company's operating assets and liabilities for the six months ended June 30, 2024 and 2023 are as follows:

	2024	2023
Decrease (increase) in accounts receivable	\$ (160,264)	\$ (263,874)
Decrease (increase) in other receivable	25,002	(33,212)
Decrease (increase) in inventory	(2,755,252)	(1,533,492)
Decrease (increase) in prepaid expenses and deposits	1,345,434	(14,280)
Increase (decrease) in payroll taxes payable	175,575	7,900
Increase (decrease) in accounts payable and accrued liabilities	(59,989)	(828,757)
	<u>\$ (1,429,494)</u>	<u>\$ (2,665,715)</u>

10. Investments

During the year ended December 31, 2019, the Company entered into an agreement to purchase 10,000,000 shares of a privately owned US-based mobile phone development company for \$50,000 - representing a 10% equity stake. The shares have been issued to the Company. As of June 30, 2024, and December 31, 2023, the Company had advanced a total of \$24,423 and is advancing tranches of capital as required by the Company.

During the six months ended June 30, 2024, \$66,308 (\$90,000 CAD) of the Company's Guaranteed Investment Certificate ("GIC") matured and the Company received \$3,054 (\$4,129 CAD) in interest income. During the same period, the Company reinvested the principal amount of \$66,308 (\$90,000 CAD) in a GIC. The GIC bears a variable interest rate and will mature on February 27, 2025. The anticipated earned interest on the GIC at maturity is \$3,123 (\$4,275 CAD).

11. Operating Lease Obligations

During the year ended December 31, 2019, the Company signed a lease agreement for warehouse space to commence on August 1, 2019 and end on July 31, 2022 with monthly lease payments of \$2,221. During the year ended December 31, 2021, the Company entered into a second lease agreement for warehouse space to commence on June 1, 2021 and end on May 31, 2024 with monthly lease payments of \$19,910.

During the year ended December 31, 2022, the Company signed a lease agreement for approximately 20,296 square feet to be used as its primary corporate office and R&D facility pursuant to a five-year lease, dated June 1, 2022, for a variable rate averaging \$22,101 per month over the lifetime of the lease. The Company also pays approximately \$4,418 in additional fees per month, which varies year to year.

During the year ended December 31, 2023, the Company signed a lease agreement for office space to be used as an R&D facility pursuant to a one-year lease with an option to extend the lease for an additional year, dated June 1, 2023, for a monthly rent of \$3,350. The Company did not exercise the one year extension option for this facility.

During the six months ended June 30, 2024, the Company signed a lease agreement for office space to be used as an R&D facility pursuant to a one-year lease with an option to extend the lease for an additional year, dated June 1, 2024, for a monthly rent of \$3,600.

The Company has accounted for its leases upon adoption of ASC 842 whereby it recognizes a lease liability and a right-of-use asset at the date of initial application beginning January 1, 2019. The lease liability is measured at the present value of the remaining lease payments, discounted using the Company's incremental borrowing rate of 10%. The Company has measured the right-of-use asset at an initial amount equal to the lease liability.

The Company's right-of-use asset and lease liability as of June 30, 2024, and December 31, 2023, are as follows:

	June 30, 2024	December 31, 2023
Right-of-use asset	\$ 705,155	\$ 917,354
Current lease liability	\$ 243,203	\$ 328,229
Long-term lease liability	\$ 485,451	\$ 608,761

The following is a summary of the Company's total lease costs:

	June 30, 2024	June 30, 2023
Operating lease cost	\$ 252,000	\$ 252,000

The following is a summary of cash paid during the six months ended June 30, 2024 and 2023 for amounts included in the measurement of lease liabilities:

	June 30, 2024	June 30, 2023
Operating cashflow	\$ 248,000	\$ 245,000

The following are future minimum lease payments as of June 30, 2024:

2025	\$ 302,480
2026	273,672
2027	257,748
Total future minimum lease payments	833,900
Less: amount representing interest	(105,246)
Present value of future payments	728,654
Current portion	243,203
Long term portion	\$ 485,451

12. Long term Debt

On May 4, 2022, the Company, as the guarantor, and Workspore New York Operations Corporation ("Workspore New York"), as the borrower (the "Borrower") entered into a secured loan agreement (the "Loan Agreement") with an external banking entity (the "Lender") relating to the Company's purchase of a 152,847 square-foot building situated on two parcels of land aggregating 18 acres of land located in West Seneca, New York (collectively, the "Property") for a total purchase price of \$8,150,000 on May 6, 2022. Under the terms of the Loan Agreement, the Borrower procured a total principal sum of \$5,300,000, bearing an interest rate of the prime rate plus 2.25% annually, for the Company's purchase of the Property and covering associated costs. To ensure the loan's servicing over its duration, the Company allocated \$667,409 into a specially designated account. By the close of June 30, 2024, this account's balance had changed to \$386,164, which is recorded under cash and cash equivalents in the accompanying financial statements. As of June 30, 2024, the outstanding principal and the accrued interest was an aggregate of \$5,325,664. This outstanding balance and accrued interest are due on August 10, 2024. The Company disclosed the material terms of the Loan Agreement in a Current Report on Form 8-K filed with the Securities and Exchange Commission on May 11, 2022.

On February 4, 2024, the Company and Workspore New York entered into a Forbearance Agreement with the Lender in connection with the Loan Agreement. Pursuant to the Forbearance Agreement, the Lender agreed to forbear from commencing an action for judgement of foreclosure and sale, seeking an appointment of a receiver or collecting default accrued interest under the Loan until the occurrence of a Termination Event (as defined in the Forbearance Agreement) and the Company and Workspore waived all defenses in connection with the Workspore New York failure to maintain 1.20 to 1.0 debt service coverage ratio of operating income to debt service under the Loan for each of the trailing twelve (12) months ended December 31, 2023, and the indirect sale of equity securities of Workspore New York as a result of the Company's sale equity securities in November 2023 (the "Existing Defaults"). Pursuant to the Forbearance Agreement, the definition of "Permitted Transfers" in the Loan Agreement was amended to include the transfer of direct or indirect interest in the Company solely through a stock sale for capital raising purposes, subject to certain conditions, including no occurrence of an Event of Default (other than the Existing Defaults), change in ownership or control of the Company, no new 10% or greater owners, and no involvement of Sanctioned Persons. The Borrower must provide prior notice to Lender and satisfactory reporting of the results of the capital raise.

On May 14, 2024, the Company successfully negotiated an extension of the maturity date for its \$5.3 million Loan Agreement that was originally due on May 20th, 2024. The Company entered into an agreement with the lender to extend the maturity date to August 10th, 2024. The Company has since refinanced this loan.

On July 19, 2024, the Company, as the guarantor, and Workspore New York Operations Corporation as well as Workspore USA Operations Corporation, entered into a \$6,000,000 Revolving Financing and Assignment Agreement with an external lending entity with a maturity of 24 months from initial funding (July 2026). Upon transaction close, the Company drew down approximately \$5.06 million of the Revolving Credit Facility, net of \$790,000 of interest reserve required to be withheld to ensure interest payments by the Company. The Company used \$4.73 million of the drawn down amount to refinance the Company's mortgage on the Company's real property located at 2500 North America Dr. in West Seneca, New York, and additionally drew approximately \$330,000, leaving approximately \$940,000 available for Accounts Receivable financing under the Agreement as of the deal close date.

During the year ended December 31, 2020, the Company received \$28,387 (\$40,000 CAD) interest-free from the Government of Canada as part of the COVID-19 small business relief program. Repaying the balance of the loan on or before December 31, 2023 resulted in loan forgiveness of 25 percent (25%). As of September 30, 2022, the Company made the repayment of \$28,387 (\$40,000 CAD) and, as of February 14, 2023, received the forgiven debt of \$7,493 (\$10,000 CAD). As at June 30, 2024 and December 31, 2023, there are no amounts owing, and the loan has been fully settled.

13. Loss per Share

For the three and six months ended June 30, 2024, loss per share is \$0.15 and \$0.33 (basic and diluted) compared to the three and six months ended June 30, 2023, of \$0.22 and \$0.43 (basic and diluted) using the weighted average number of shares of 25,958,628 and 23,573,349 (basic and diluted) as of June 30, 2024 and 17,165,533 and 17,162,471 (basic and diluted) as of June 30, 2023, respectively.

There are 299,000,000 shares authorized with 28,520,704 and 17,413,810 shares issued and outstanding, as at June 30, 2024 and 2023, respectively. The computation of loss per share is based on the weighted average number of shares outstanding during the period in accordance with ASC Topic No. 260, "Earnings Per Share." Shares underlying the Company's outstanding warrants and convertible promissory notes were excluded due to the anti-dilutive effect they would have on the computation. As of June 30, 2024, the Company has 24,590,188 warrants convertible to 24,890,188 common shares, 357,018 restricted stock to be issued, and 5,462,256 stock options exercisable for 5,462,256 common shares for a total underlying common shares of 30,709,462. As of June 30, 2023, the Company has 3,939,924 warrants convertible to 4,239,924 common shares, 1,215,212 restricted stock to be issued, 300,000 performance stock units and 3,270,106 stock options exercisable for 3,270,106 common shares for a total underlying common shares of 9,025,242.

Warrants

Warrants

Warrants

6 Months Ended

Jun. 30, 2024

14. Warrants

During the six months ended June 30, 2024, in connection with the sale of 2,372,240 shares of common stock, the Company also sold 1,477,892 pre-funded warrants and issued 7,700,264 warrants exercisable for a total of 7,700,264 shares of common stock for \$0.0001 and \$0.74, respectively, per share. The Company received net proceeds of \$1,093,492 associated with the sale of the pre-funded warrants. The pre-funded warrants are immediately exercisable until all of the pre-funded warrants are exercised. During the same period 1,477,892 pre-warrants were exercised for 1,477,892 shares of common stock for \$15.

During the year ended December 31, 2023, in connection with the sale of 1,925,000 shares of common stock in a registered direct offering, the Company also sold 1,575,000 pre-funded warrants and 7,000,000 warrants exercisable for 7,000,000 shares of common stock for \$0.0001 and \$1.34, respectively, per share. The Company received net proceeds of \$2,110,342 associated with the sale of the pre-funded warrants. During the same period 887,000 pre-funded warrants were exercised for 887,000 shares of common stock for \$89. During the six months ended June 30, 2024, the remaining 688,000 pre-funded warrants were exercised for 688,000 shares of common stock for \$69. Further, during this same period, the Company induced the exercise of 7,000,000 warrants at a reduced exercise price of \$0.5198 per share in consideration for the Company to issue new warrants to purchase up to 12,950,000 additional shares of common stock - resulting in gross proceeds of approximately \$3,638,000 received by the Company.

During the year ended December 31, 2023, the Company and a stock options holder agreed to cancel all 400,000 stock options in exchange for extending the exercisable period of 300,000 warrants to December 31, 2024. Later in the year ended December 31, 2023, the expiration date for these warrants was extended to December 31, 2026, and the stock option holder was issued an additional 400,000 restricted stock units.

As of June 30, 2024, the Company has the following warrants outstanding:

Exercise price		Number outstanding	Remaining Contractual Life (Years)	Expiry date
\$	6.05	130,909	0.09	August 3, 2024
\$	6.05	3,446,515	0.10	August 6, 2024
\$	2.40	62,500	0.72	March 20, 2025
\$	4.00	300,000	2.50	December 31, 2026
\$	0.74	7,700,264	5.23	September 20, 2029
\$	0.52	12,950,000	5.41	November 26, 2029
		24,590,188	4.53	

The average remaining contractual life of outstanding warrants that expire is 4.53

	June 30, 2024		December 31, 2023	
	Number of warrants	Weighted average price	Number of warrants	Weighted average price
Balance, beginning of year	11,627,924	\$ 2.42	3,939,924	\$ 5.84
Issuance	22,128,156	\$ 0.56	8,575,000	\$ 1.09
Exercise	(9,165,892)	\$ 0.40	(887,000)	\$ 0.0001
Balance, end of period	24,590,188	\$ 1.44	11,627,924	\$ 2.42

Stock Options and
Performance Share
Units

Share-Based Payment
Arrangement
[Abstract]

Stock Options and
Performance Share
Units

6 Months Ended

Jun. 30, 2024

15. Stock Options and Performance Share Units

Under the Company's 2015, 2021 and 2022 Equity Incentive Plans, the number of shares of common stock reserved for issuance under the option plan shall not exceed 10% of the issued and outstanding shares of common stock of the Company, have a maximum term of 10 years, and vest at the discretion of the Board of Directors.

All equity-settled, share-based payments are ultimately recognized as an expense in the statement of operations with a corresponding credit to "Additional Paid in Capital." If vesting periods or other non-market vesting conditions apply, the expense is allocated over the vesting period, based on the best available estimate of the number of share options expected to vest. Estimates are subsequently revised if there is any indication that the number of share options expected to vest differs from previous estimates. Any cumulative adjustment prior to vesting is recognized in the current period. No adjustment is made to any expense recognized in prior periods if share options ultimately exercised are different than that estimated on vesting.

Performance Share Units

On May 1, 2023, the Company and Steven Rossi reached an agreement to modify 1,600,000 restricted stock units and 400,000 performance stock units issued on November 11, 2022, and December 29, 2021, respectively, and replace them with 2,000,000 stock options, as described below.

On November 11, 2022, 700,000 performance stock units ("PSUs") granted on December 29, 2021, were modified to include new terms pertaining to the PSU vesting schedule. On December 29, 2021, the Company granted 400,000 and 300,000 performance stock units ("PSUs") to the Company's Chief Executive Officer and a director, respectively.

Stock Options

The Company uses the Black-Scholes option pricing model to determine fair value of stock options on the grant date.

During the six months ended June 30, 2024, the Company issued 350,000 stock options to an employee with an exercise price of \$0.78 and an expiration date of June 28, 2034.

During the six months ended June 30, 2024, the Company issued 68,800 stock options to employees with an exercise price ranging from \$0.57 to \$1.41 and expiration dates from February 1, 2029 to March 22, 2034. Of these stock options, 8,300 were subsequently cancelled.

During the year ended December 31, 2023, the Company issued 1,500,000 stock options to Steven Rossi. The stock options have an exercise price of \$1.44 and an expiration date of October 31, 2033.

During the year ended December 31, 2023, the Company issued 12,100 and 25,000 stock options to employees with an exercise price of \$1.70 and \$1.44, respectively. The stock options will expire 10 years from the grant date.

During the year ended December 31, 2023, the Company issued 321,150 stock options to employees, consultants and directors with an exercise price ranging from \$2.55 to \$4.20 which will expire at various points though August 23, 2033. During the year ended December 31, 2023, 49,500 stock options were cancelled upon the departure of employees, and an additional 7,100 stock options were cancelled upon the departure of an employee during the six months ended June 30, 2024.

During the year ended December 31, 2023, the Company issued 2,000,000 stock options to Steven Rossi. The stock options have an exercise price of \$1.74 and an expiration date of May 1, 2033.

During the year ended December 31, 2023, the Company issued 75,000 stock options to an employee with an exercise price of \$2.43 and expiring on May 18, 2033.

During the year ended December 31, 2023, the Company issued 65,000 stock options to employees and a consultant with an exercise price of \$1.53 and expiring on March 14, 2033. During the year ended December 31, 2023, 15,000 stock options were cancelled upon the departure of employees, and an additional 5,000 stock options were cancelled upon the departure of an employee during the six months ended June 30, 2024.

During the year ended December 31, 2023, the Company issued 85,106 stock options to an employee with an exercise price of \$1.53 and expiring on March 14, 2033.

During the year ended December 31, 2023, the Company issued 300,000 stock options to a consultant with an exercise price of \$1.66 and expiring on January 30, 2028.

During the year ended December 31, 2023, the Company issued 360,000 stock options to directors with an exercise price of \$1.66 and expiring on January 30, 2033.

	June 30, 2024		December 31, 2023	
	Number of stock options	Weighted average price	Number of stock options	Weighted average price
Balance, beginning of period	5,063,856	\$ 1.96	785,000	\$ 4.74
Granted	418,800	\$ 0.84	4,743,356	\$ 1.80
Cancelled	(20,400)	\$ (2.31)	(464,500)	\$ (5.02)
Balance, end of period	5,462,256	\$ 1.95	5,063,856	\$ 1.96

	Range of Exercise prices	Outstanding	Weighted average life (years)	Weighted average exercise price	Exercisable on June 30, 2024
Stock options	\$ 0.57-5.50	5,462,656	8.46	\$ 1.95	1,278,750

As of June 30, 2024 and December 31, 2023, Terravis Energy Inc., a wholly owned subsidiary of the Company, has the following options outstanding:

	June 30, 2024		December 31, 2023	
	Number of stock options	Weighted average price	Number of stock options	Weighted average price
Balance, beginning of period	1,350,000	\$ 0.01	1,350,000	\$ 0.01
Granted	-	\$ -	-	\$ -
Balance, end of period	1,350,000	\$ 0.01	1,350,000	\$ 0.01

	Range of Exercise prices	Outstanding	Weighted average life (years)	Weighted average exercise price	Exercisable on June 30, 2024
Stock options	\$ 0.01	1,350,000	7.78	\$ 0.01	1,350,000

[XML 36 R22.htm IDEA: XBRL DOCUMENT](#)

Warrant Inducement

6 Months Ended
Jun. 30, 2024

[Warrant Inducement](#)
[Warrant Inducement](#)

16. Warrant Inducement

On May 9, 2024, the Company entered into a warrant inducement agreement (the “Inducement”) with the holder of existing warrants to purchase an aggregate 7,000,000 shares at a reduced exercise price of \$0.5198. Pursuant to the Inducement, the exercising holder of the existing warrants received 12,950,000 inducement warrants and the Company received \$3,639,000 from the exercise of the existing warrants. As a result of the inducement and subsequent exercise, the Company determined the incremental fair value provided to the holder from both the adjustment in exercise price of the existing warrants and the fair value of the inducement warrants issued using the Black Scholes model. The total incremental fair value of \$4,996,000, is recorded as a non-cash deemed dividend. The proceeds of the warrant inducement and issuance of 2,840,000 shares of common stock are recorded as capital in excess of par. The obligation to issue the remaining 4,160,000 shares is recorded as a share subscription payable.

[XML 37 R23.htm IDEA: XBRL DOCUMENT](#)

Rental Income

6 Months Ended
Jun. 30, 2024

[Rental Income](#)
[Rental Income](#)

17. Rental Income

During the year ended December 31, 2022, the Company entered into a sublease agreement for its warehouse in Mississauga, Ontario, Canada. The sublease commenced on September 15, 2022, and ended on May 31, 2024 at \$15,515 (\$19,992 CAD) per month.

During the six months ended June 30, 2024, the Company recognized rental income of \$76,866 (2023 - \$94,835).

[XML 38 R24.htm IDEA: XBRL DOCUMENT](#)

Subsequent Events

6 Months Ended
Jun. 30, 2024

[Subsequent Events](#)
[\[Abstract\]](#)
[Subsequent Events](#)

18. Subsequent Events

The Company has evaluated subsequent events through August 13, 2024. The following events occurred after the three and six months ended June 30, 2024:

- On July 19, 2024, the Company refinanced its \$5.3 million loan by entering into a Revolving Financing and Assignment Agreement with a facility of \$6 million with a maturity of 24 months from initial funding (July 2026). Upon transaction close, the Company drew down approximately \$5.06 million of the Revolving Credit Facility, net of \$790,000 of interest reserve required to be withheld to ensure interest payments by the Company. The Company used \$4.73 million of the drawn down amount to refinance the Company’s mortgage on the Company’s real property located at 2500 North America Dr. in West Seneca, New York, and additionally drew approximately \$330,000 in accounts receivables, leaving approximately \$940,000 available for Accounts Receivable financing under the Agreement as of the deal close date.
- On July 23, 2024, the Company engaged in stock option repricing for certain employees, executive officers, and members of the board of directors of the Company. All included options’ exercise prices were repriced to \$0.7042 – the closing price per share of the Company’s Common Stock as reported on The Nasdaq Stock Market on July 23, 2024. The Repriced Options consisted of certain outstanding stock options that had been granted under the Company’s 2015 Equity Incentive Plan, the 2021 Equity Incentive Plan and 2022 Stock Incentive Plan as of the Effective Date.

[XML 39 R25.htm IDEA: XBRL DOCUMENT](#)

Inventory (Tables)

6 Months Ended
Jun. 30, 2024

[Inventory Disclosure \[Abstract\]](#)
[Schedule of Inventory](#)

As of June 30, 2024 and December 31, 2023, inventory consists of the following:

	June 30, 2024	December 31, 2023
Finished goods	\$ 2,305,095	\$ 1,717,669
Promotional items	101,660	101,660
Raw materials	3,979,989	1,812,163
	<u>\$ 6,386,744</u>	<u>\$ 3,631,492</u>

[XML 40 R26.htm IDEA: XBRL DOCUMENT](#)

Prepaid expenses and
deposits (Tables)

6 Months Ended
Jun. 30, 2024

[Prepaid Expenses And Deposits](#)
[Schedule of Prepaid Expenses and Deposits](#)

As of June 30, 2024 and December 31, 2023, prepaid expenses and deposits consist of the following:

	June 30, 2024	December 31, 2023
Consulting, services, and advertising	\$ 55,003	\$ 5,215
Deposits	96,812	1,492,034
	<u>\$ 151,815</u>	<u>\$ 1,497,249</u>

[XML 41 R27.htm IDEA: XBRL DOCUMENT](#)

Property and
Equipment (Tables)

6 Months Ended
Jun. 30, 2024

[Property, Plant and Equipment \[Abstract\]](#)
[Schedule of Property and Equipment](#)

As of June 30, 2024 and December 31, 2023, major classes of property and equipment consist of the following:

	June 30, 2024	December 31, 2023
Equipment	\$ 3,122,387	\$ 2,784,098
Manufacturing equipment	3,308,186	3,260,679
Furniture	154,065	146,049
Product molds	524,476	524,476
Computers	96,056	84,070
Leasehold improvements	895,593	861,332
Building	6,079,410	6,079,410
Land	2,239,405	2,239,405
Automobile	168,497	168,497
Less accumulated depreciation	(2,279,299)	(1,664,580)
	<u>\$ 14,308,776</u>	<u>\$ 14,483,436</u>

[XML 42 R28.htm IDEA: XBRL DOCUMENT](#)

Changes in Cash
Flows from Operating
Assets and Liabilities
(Tables)

6 Months Ended
Jun. 30, 2024

[Organization, Consolidation and Presentation of Financial Statements \[Abstract\]](#)
[Schedule of Changes in Operating Assets and Liabilities](#)

The changes to the Company’s operating assets and liabilities for the six months ended June 30, 2024 and 2023 are as follows:

	2024	2023
Decrease (increase) in accounts receivable	\$ (160,264)	\$ (263,874)
Decrease (increase) in other receivable	25,002	(33,212)
Decrease (increase) in inventory	(2,755,252)	(1,533,492)
Decrease (increase) in prepaid expenses and deposits	1,345,434	(14,280)
Increase (decrease) in payroll taxes payable	175,575	7,900
Increase (decrease) in accounts payable and accrued liabilities	(59,989)	(828,757)
	<u>\$ (1,429,494)</u>	<u>\$ (2,665,715)</u>

[XML 43 R29.htm IDEA: XBRL DOCUMENT](#)

Operating Lease
Obligations (Tables)
[Operating Lease Obligations](#)
[Schedule Right-of-use Asset](#)

6 Months Ended
Jun. 30, 2024

The Company’s right-of-use asset and lease liability as of June 30, 2024, and December 31, 2023, are as follows:

	June 30, 2024	December 31, 2023
Right-of-use asset	\$ 705,155	\$ 917,354
Current lease liability	\$ 243,203	\$ 328,229
Long-term lease liability	\$ 485,451	\$ 608,761

The following is a summary of the Company’s total lease costs:

June 30, 2024	June 30, 2023
---------------	---------------

Operating lease cost	\$	252,000	\$	252,000
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[Schedule of Measurement of Lease Liabilities](#) The following is a summary of cash paid during the six months ended June 30, 2024 and 2023 for amounts included in the measurement of lease liabilities:

	June 30, 2024	June 30, 2023
Operating cashflow	\$ 248,000	\$ 245,000

[Schedule of Future Minimum Lease Payments](#) The following are future minimum lease payments as of June 30, 2024:

2025	\$ 302,480
2026	273,672
2027	257,748
Total future minimum lease payments	833,900
Less: amount representing interest	(105,246)
Present value of future payments	728,654
Current portion	243,203
Long term portion	\$ 485,451

XML 44 R30.htm IDEA: XBRL DOCUMENT

Warrants (Tables)

6 Months Ended
Jun. 30, 2024

Warrants

[Schedule of Warrants Exercise Price](#) As of June 30, 2024, the Company has the following warrants outstanding:

Exercise price	Number outstanding	Remaining Contractual Life (Years)	Expiry date
\$ 6.05	130,909	0.09	August 3, 2024
\$ 6.05	3,446,515	0.10	August 6, 2024
\$ 2.40	62,500	0.72	March 20, 2025
\$ 4.00	300,000	2.50	December 31, 2026
\$ 0.74	7,700,264	5.23	September 20, 2029
\$ 0.52	12,950,000	5.41	November 26, 2029
	24,590,188	4.53	

[Schedule of Warrants Activity](#)

	June 30, 2024		December 31, 2023	
	Number of warrants	Weighted average price	Number of warrants	Weighted average price
Balance, beginning of year	11,627,924	\$ 2.42	3,939,924	\$ 5.84
Issuance	22,128,156	\$ 0.56	8,575,000	\$ 1.09
Exercise	(9,165,892)	\$ 0.40	(887,000)	\$ 0.0001
Balance, end of period	24,590,188	\$ 1.44	11,627,924	\$ 2.42

XML 45 R31.htm IDEA: XBRL DOCUMENT

Stock Options and
Performance Share
Units (Tables)

[Schedule of Stock Options Activity](#)

6 Months Ended
Jun. 30, 2024

	June 30, 2024		December 31, 2023	
	Number of stock options	Weighted average price	Number of stock options	Weighted average price
Balance, beginning of period	5,063,856	\$ 1.96	785,000	\$ 4.74
Granted	418,800	\$ 0.84	4,743,356	\$ 1.80
Cancelled	(20,400)	\$ (2.31)	(464,500)	\$ (5.02)
Balance, end of period	5,462,256	\$ 1.95	5,063,856	\$ 1.96

	Range of Exercise prices	Outstanding	Weighted average life (years)	Weighted average exercise price	Exercisable on June 30, 2024
Stock options	\$ 0.57-5.50	5,462,656	8.46	\$ 1.95	1,278,750

[Schedule of Share-based Payment Arrangement, Option, Exercise Price Range](#)

[Terravis Energy, Inc. \[Member\]](#)

[Schedule of Stock Options Activity](#)

As of June 30, 2024 and December 31, 2023, Terravis Energy Inc., a wholly owned subsidiary of the Company, has the following options outstanding:

	June 30, 2024		December 31, 2023	
	Number of stock options	Weighted average price	Number of stock options	Weighted average price
Balance, beginning of period	1,350,000	\$ 0.01	1,350,000	\$ 0.01
Granted	-	\$ -	-	\$ -
Balance, end of period	1,350,000	\$ 0.01	1,350,000	\$ 0.01

	Range of Exercise prices	Outstanding	Weighted average life (years)	Weighted average exercise price	Exercisable on June 30, 2024
Stock options	\$ 0.01	1,350,000	7.78	\$ 0.01	1,350,000

XML 46 R32.htm IDEA: XBRL DOCUMENT

Going Concern
(Details Narrative) -
USD (\$)

				3 Months Ended		6 Months Ended		12 Months Ended
May 09,	Mar. 20,	Nov. 02,	Sep. 30,	Jun. 30,	Jun. 30,	Jun. 30,	Jun. 30,	Dec. 31, 2023

[Collaborative Arrangement and Arrangement Other than Collaborative \[Line Items\]](#)

[Cash and cash equivalents](#)

[Accumulated deficit](#)

[Net loss](#)

[Working capital](#)

[Proceeds from other equity](#)

[Number of common shares issued, value](#)

[Net proceeds](#)

[Issued of warrants](#)

[Common Stock \[Member\]](#)

[Collaborative Arrangement and Arrangement Other than Collaborative \[Line Items\]](#)

[Net loss](#)

[Number of common shares issued, value](#)

[Sale of stock issued](#)

[Net proceeds](#)

[Sale of stock issued](#)

[Proceeds from issuance of warrants](#)

[Warrants an exercise price](#)

[Pre-funded Warrants \[Member\]](#)

[Collaborative Arrangement and Arrangement Other than Collaborative \[Line Items\]](#)

[Number of common shares issued, value](#)

[Sale of stock issued](#)

[Warrant \[Member\]](#)

[Collaborative Arrangement and Arrangement Other than Collaborative \[Line Items\]](#)

[Sale of stock issued](#)

[Proceeds from issuance of warrants](#)

[Issued of warrants](#)

[Convertible shares of common stock](#)

[Warrants an exercise price](#)

[Warrants and rights outstanding, term](#)

[Market Offering Agreement \[Member\]](#)

[Collaborative Arrangement and Arrangement Other than](#)

\$ 3,426,089		\$ 3,426,089		\$ 3,365,778
56,041,233		56,041,233		48,313,177
4,013,399	\$ 3,797,455	7,728,056	\$ 7,320,725	
\$ 8,489,246		8,489,246		\$ 1,956,894
		32,500,000		
	7,132	3,195,201	7,132	
			7,132	
24,590,188		24,590,188		
	\$ 1	\$ 288	\$ 1	
		2,372,240		
		\$ 1,535,591		
	4,434	2,877,161	4,434	
\$ 0.0001		\$ 0.0001		\$ 0.0001
		\$ 15		
		1,477,892		
		7,700,264		
				\$ 3,638,000
7,700,264		7,700,264		7,000,000
\$ 0.74		\$ 0.74		\$ 0.5198

Collaborative [Line Items]									
Number of common shares issued, value								\$	\$
								13,000,000	13,000,000
Gross sales price, percentage								3.00%	
ATM Agreement [Member]									
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]									
Sale of stock issued									604,048
Net proceeds									\$ 780,356
ATM Agreement [Member] Common Stock [Member]									
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]									
Sale of stock issued									504,921
Net proceeds									\$ 566,118
XML 47 R33.htm IDEA: XBRL DOCUMENT									
Schedule of Inventory (Details) - USD (\$)		Jun. 30, 2024		Dec. 31, 2023					
Inventory Disclosure [Abstract]									
Finished goods		\$ 2,305,095		\$ 1,717,669					
Promotional items		101,660		101,660					
Raw materials		3,979,989		1,812,163					
Inventory		\$ 6,386,744		\$ 3,631,492					
XML 48 R34.htm IDEA: XBRL DOCUMENT									
Schedule of Prepaid Expenses and Deposits (Details) - USD (\$)		Jun. 30, 2024		Dec. 31, 2023					
Prepaid Expenses And Deposits									
Consulting, services, and advertising		\$ 55,003		\$ 5,215					
Deposits		96,812		1,492,034					
Prepaid expenses and deposits, net		\$ 151,815		\$ 1,497,249					
XML 49 R35.htm IDEA: XBRL DOCUMENT									
Prepaid expenses and deposits (Details Narrative) - USD (\$)		Jun. 30, 2024		Dec. 31, 2023					
Prepaid Expenses And Deposits									
Prepaid expenses and deposits		\$ 55,003		\$ 5,215					
XML 50 R36.htm IDEA: XBRL DOCUMENT									
Schedule of Property and Equipment (Details) - USD (\$)		Jun. 30, 2024		Dec. 31, 2023					
Property, Plant and Equipment [Line Items]									
Less accumulated depreciation			\$ (2,279,299)		\$ (1,664,580)				
Property and Equipment, net			14,308,776		14,483,436				
Equipment [Member]									
Property, Plant and Equipment [Line Items]									
Property and Equipment, gross			3,122,387		2,784,098				
Manufacturing Facility [Member]									
Property, Plant and Equipment [Line Items]									
Property and Equipment, gross			3,308,186		3,260,679				
Furniture and Fixtures [Member]									
Property, Plant and Equipment [Line Items]									
Property and Equipment, gross			154,065		146,049				
Product Molds [Member]									
Property, Plant and Equipment [Line Items]									
Property and Equipment, gross			524,476		524,476				
Computer Equipment [Member]									
Property, Plant and Equipment [Line Items]									
Property and Equipment, gross			96,056		84,070				
Leasehold Improvements [Member]									
Property, Plant and Equipment [Line Items]									
Property and Equipment, gross			895,593		861,332				
Building [Member]									
Property, Plant and Equipment [Line Items]									
Property and Equipment, gross			6,079,410		6,079,410				
Land [Member]									
Property, Plant and Equipment [Line Items]									
Property and Equipment, gross			2,239,405		2,239,405				
Automobiles [Member]									
Property, Plant and Equipment [Line Items]									
Property and Equipment, gross			\$ 168,497		\$ 168,497				
XML 51 R37.htm IDEA: XBRL DOCUMENT									
Shareholders' Equity (Deficit) (Details Narrative) - USD (\$)		May 09, 2024	Mar. 20, 2024	Nov. 02, 2023	Sep. 30, 2022	3 Months Ended Jun. 30, 2023	6 Months Ended Jun. 30, 2024		12 Months Ended Jun. 30, 2023
Accumulated Other Comprehensive Income (Loss) [Line Items]									
Proceeds from sale of common stock									\$ 7,132
Stock Issued During Period, Value, New Issues					\$ 30,000,000	\$ 7,132			7,132
Common stock, shares authorized									299,000,000
Common stock par value									\$ 0.0001
Share based payment award, options, grants in period, gross									4,743,356
Series A Preferred Stock [Member]									
Accumulated Other Comprehensive Income (Loss) [Line Items]									
Share based payment award, options, grants in period, gross									100
Preferred stock par value									\$ 0.0001
Preferred stock voting rights							Series A preferred Stock have voting rights equal to 299 shares of common stock, per share of preferred stock		
Series B Preferred Stock [Member]									
Accumulated Other Comprehensive Income (Loss) [Line Items]									
Share based payment award, options, grants in period, gross									100,000
Preferred stock par value									\$ 0.0001
Preferred stock voting rights							Series B preferred Stock have voting rights equal to 10,000 shares of common stock, per share of Preferred Stock		

Pre-funded Warrants [Member]				
Accumulated Other Comprehensive Income (Loss) [Line Items]				
Sale of common stock, shares		1,477,892		1,575,000
Proceeds from issuance of warrants		\$ 1,093,492		\$ 2,110,342
Consultant [Member]				
Accumulated Other Comprehensive Income (Loss) [Line Items]				
Share based payment award, options, grants in period, gross				300,000
Restricted Stock [Member] Operating Expense [Member]				
Accumulated Other Comprehensive Income (Loss) [Line Items]				
Stock Issued During Period, Value, New Issues				903,596
Restricted Stock [Member] Consultant [Member]				
Accumulated Other Comprehensive Income (Loss) [Line Items]				
Stock Issued During Period, Value, New Issues		595,863		
Maximum [Member]				
Accumulated Other Comprehensive Income (Loss) [Line Items]				
Stock Issued During Period, Value, New Issues		\$ 30,000,000		
Common Stock [Member]				
Accumulated Other Comprehensive Income (Loss) [Line Items]				
Sale of common stock, shares	2,372,240	1,925,000	2,372,240	
Proceeds from sale of common stock			\$ 1,535,591	
Stock Issued During Period, Value, New Issues		\$ 1	\$ 288	\$ 1
Number of shares issued		4,434	2,877,161	4,434
Proceeds from issuance of warrants	\$ 2,629,083	\$ 4,261,542		
Common stock, shares authorized		299,000,000	299,000,000	299,000,000
Common Stock [Member] Operating Expense [Member]				
Accumulated Other Comprehensive Income (Loss) [Line Items]				
Stock Issued During Period, Value, New Issues				\$ 635,000
Number of shares issued				250,000
Common Stock [Member] Consultant [Member]				
Accumulated Other Comprehensive Income (Loss) [Line Items]				
Stock Issued During Period, Value, New Issues			\$ 369,700	
Number of shares issued			317,148	
Pre-funded Warrants [Member]				
Accumulated Other Comprehensive Income (Loss) [Line Items]				
Stock Issued During Period, Value, New Issues			\$ 15	
Number of shares issued	1,477,892	1,575,000	1,477,892	
Warrant [Member]				
Accumulated Other Comprehensive Income (Loss) [Line Items]				
Number of shares issued			7,700,264	
Proceeds from issuance of warrants	\$ 3,639,000			\$ 3,638,000
ATM Agreement [Member]				
Accumulated Other Comprehensive Income (Loss) [Line Items]				
Sale of common stock, shares			604,048	
Proceeds from sale of common stock			\$ 780,356	
ATM Agreement [Member] Common Stock [Member]				
Accumulated Other Comprehensive Income (Loss) [Line Items]				
Sale of common stock, shares			504,921	
Proceeds from sale of common stock			\$ 566,118	
Market Offering Agreement [Member]				
Accumulated Other Comprehensive Income (Loss) [Line Items]				
Stock Issued During Period, Value, New Issues		\$ 13,000,000	\$ 13,000,000	
XML 52 R38.htm IDEA: XBRL DOCUMENT				
Related Party Transactions (Details Narrative) - USD (\$)	6 Months Ended Jun. 30, 2024 Jun. 30, 2023 Dec. 31, 2023			
Chief Executive Officer [Member]				
Related Party Transaction [Line Items]				
Salaries expenses	\$ 230,026	\$ 210,394		
Chief Executive Officer [Member] Related Party [Member]				
Related Party Transaction [Line Items]				
Receivable from related party Officer and Director [Member]	14,303		\$ 2,192	
Related Party Transaction [Line Items]				
Salaries expenses	\$ 164,937	\$ 148,927		
XML 53 R39.htm IDEA: XBRL DOCUMENT				
Schedule of Changes in Operating Assets and Liabilities (Details) - USD (\$)	6 Months Ended Jun. 30, 2024 Jun. 30, 2023			
Organization, Consolidation and Presentation of Financial Statements [Abstract]				
Decrease (increase) in accounts receivable		\$ (160,264)	\$ (263,874)	
Decrease (increase) in other receivable		25,002	(33,212)	
Decrease (increase) in inventory		(2,755,252)	(1,533,492)	
Decrease (increase) in prepaid expenses and deposits		1,345,434	(14,280)	

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XML 55 R41.htm IDEA: XBRL DOCUMENT

Operating Lease Obligations

XML 56 R42.htm IDEA: XBRL DOCUMENT

Operating Lease Obligations

XML 57 R43.htm IDEA: XBRL DOCUMENT

Operating Lease Obligations

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Operating Lease Obligations

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Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]

[Lease Agreement \[Member\]](#)

Lease expiration date

Area of land | ft²

Monthly lease pa

XML 60 R46.htm IDEA: X

Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]

	\$ 335,787	2,596,738
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[Back to results](#)

Debt instrument loan forgiveness percentage	25.00%	25.00%	463,122
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<u>Debt Instrument, Fair Value Disclosure</u>	\$	\$
	28,387	40,000

Subsequent Event [Member]

Considerate Arrangement and Arrangement Care
than Collaborative [Line Items]

[Loan Agreement \[Member\]](#)

[than Collaborative \[Line Items\]](#)

Purchase price	\$	1,150,000
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Total principal	\$ 5 300 000
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<u>Interest rate</u>	2.25%
Deposits	\$ 667,400

Accounts balance	380,104
Principal and accrued interest	\$

Maturity amount		\$ 5,300,000
Revolving Financing And Assignment Agreement [Member] Subsequent Event [Member]		
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]		
Total principal	5,300,000	
Revolving financing	\$ 6,000,000	
Maturity months	24 months	
Revolving credit facility	\$ 5,060,000.00	
Interest reserve	790,000	
Drawn down amount	4,730,000	
Accounts receivable	\$ 940,000	
XML 61 R47.htm IDEA: XBRL DOCUMENT		

Loss per Share (Details Narrative) - \$ / shares	3 Months Ended		6 Months Ended	
	May 01, 2023	Jun. 30, 2024	Jun. 30, 2023	Jun. 30, 2024
Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items]				
Earnings per share basic	\$ 0.15	\$ 0.22	\$ 0.33	\$ 0.43
Earnings per share diluted	\$ 0.15	\$ 0.22	\$ 0.33	\$ 0.43
Weighted average number of shares outstanding basic	25,958,628	17,165,533	23,573,349	17,162,471
Weighted average number of shares outstanding diluted	25,958,628	17,165,533	23,573,349	17,162,471
Common stock, shares authorized	299,000,000		299,000,000	299,000,000
Common stock, shares issued	28,520,704		28,520,704	20,320,503
Common stock, shares outstanding	28,520,704		28,520,704	20,320,503
Antidilutive securities, shares				9,025,242
Performance Shares [Member]				
Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items]				
Shares issued (note 7), shares	400,000			300,000
Warrant [Member]				
Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items]				
Antidilutive securities, shares			24,590,188	3,939,924
Common Stock [Member]				
Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items]				
Antidilutive securities, shares			24,890,188	4,239,924
Restricted Stock [Member]				
Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items]				
Antidilutive securities, shares			357,018	1,215,212
Performance Shares [Member]				
Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items]				
Antidilutive securities, shares			5,462,256	3,270,106
Equity Option [Member]				
Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items]				
Antidilutive securities, shares			5,462,256	3,270,106
Common Stock [Member]				
Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items]				
Common stock, shares authorized	299,000,000	299,000,000	299,000,000	299,000,000
Common stock, shares issued	28,520,704	17,413,810	28,520,704	17,413,810
Common stock, shares outstanding	28,520,704	17,413,810	28,520,704	17,413,810
Antidilutive securities, shares			30,709,462	
Shares issued (note 7), shares		4,434	2,877,161	4,434
XML 62 R48.htm IDEA: XBRL DOCUMENT				

Schedule of Warrants Exercise Price (Details)	6 Months Ended	
	Jun. 30, 2024	\$ / shares
Warrant, outstanding	24,590,188	shares
Weighted average life (years)	4 years 6 months 10 days	
Warrants One [Member]		
Exercise price \$ / shares	\$ 6.05	
Warrant, outstanding	130,909	
Weighted average life (years)	1 month 2 days	
Warrants expiry date	Aug. 03, 2024	
Warrants Two [Member]		
Exercise price \$ / shares	\$ 6.05	
Warrant, outstanding	3,446,515	
Weighted average life (years)	1 month 6 days	
Warrants expiry date	Aug. 06, 2024	
Warrants Three [Member]		
Exercise price \$ / shares	\$ 2.40	
Warrant, outstanding	62,500	
Weighted average life (years)	8 months 19 days	
Warrants expiry date	Mar. 20, 2025	
Warrants Four [Member]		
Exercise price \$ / shares	\$ 4.00	
Warrant, outstanding	300,000	
Weighted average life (years)	2 years 6 months	
Warrants expiry date	Dec. 31, 2026	
Warrants Five [Member]		
Exercise price \$ / shares	\$ 0.74	
Warrant, outstanding	7,700,264	
Weighted average life (years)	5 years 2 months 23 days	
Warrants expiry date	Sep. 20, 2029	
Warrants Six [Member]		
Exercise price \$ / shares	\$ 0.52	
Warrant, outstanding	12,950,000	
Weighted average life (years)	5 years 4 months 28 days	
Warrants expiry date	Nov. 26, 2029	
XML 63 R49.htm IDEA: XBRL DOCUMENT		

Schedule of Warrants Activity (Details) - \$ / shares	6 Months Ended 12 Months Ended	
	Jun. 30, 2024	Dec. 31, 2023
Warrants		
Number of warrants, balance, beginning of year	11,627,924	3,939,924
Weighted average price, balance, beginning of year	\$ 2.42	\$ 5.84
Number of warrants, issuance	22,128,156	8,575,000
Weighted average price, issuance	\$ 0.56	\$ 1.09
Number of warrants, exercise	(9,165,892)	(887,000)
Weighted average price, exercise	\$ 0.40	\$ 0.0001

Number of warrants, balance, end of period	24,590,188	11,627,924
Weighted average price, balance, ending of year	\$ 1.44	\$ 2.42

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Warrants (Details Narrative) - USD (\$)			3 Months Ended		6 Months Ended		12 Months Ended	
	May 09, 2024	Mar. 20, 2024	Nov. 02, 2023	Sep. 30, 2022	Jun. 30, 2023	Jun. 30, 2024	Jun. 30, 2023	Dec. 31, 2023
Pre warrants exercised						9,165,892		887,000
Shares issued (note 7)				\$ 30,000,000	\$ 7,132	\$ 3,195,201	\$ 7,132	
Number of warrant						24,590,188		
Share price						\$ 69		\$ 89
Number of stock options restricted stock units								400,000
Weighted average life (years)						4 years 6 months 10 days		
Pre-funded Warrants [Member]								
Number of warrant						688,000		887,000
Common Stock [Member]								
Representative warrants are exercisable						688,000		887,000
Holder [Member]								
Number of warrant								300,000
Cancelled shares								400,000
Warrant [Member]								
Exercise price	7,000,000	7,700,264	7,000,000			7,700,264		7,000,000
Exercise price	\$ 0.5198	\$ 0.74	\$ 1.34			\$ 0.74		\$ 0.5198
Proceeds from issuance of warrants	\$ 3,639,000							\$ 3,638,000
Sale of stock issued						7,700,264		
Number of warrant	2,840,000	7,700,264	7,000,000					
Number of new warrants issued	12,950,000							12,950,000
Common Stock [Member]								
Connection to the sale		2,372,240	1,925,000			2,372,240		
Exercise price						\$ 0.0001		\$ 0.0001
Proceeds from issuance of warrants		\$ 2,629,083	\$ 4,261,542					
Sale of stock issued					4,434	2,877,161	4,434	
Shares issued (note 7)					\$ 1	\$ 288	\$ 1	
Pre-funded Warrants [Member]								
Sale of stock issued		1,477,892	1,575,000			1,477,892		
Pre warrants exercised						1,477,892		
Shares issued (note 7)						\$ 15		
Prefunded Warrant [Member]								
Exercise price								\$ 1.34
Common Stock [Member]								
Connection to the sale						2,372,240		1,925,000
Pre-funded Warrants [Member]								
Connection to the sale						1,477,892		1,575,000
Proceeds from issuance of warrants						\$ 1,093,492		\$ 2,110,342
Warrant [Member]								
Connection to the sale						7,700,264		7,000,000

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Schedule of Stock Options Activity (Details) - \$ / shares	6 Months Ended 12 Months Ended	
	Jun. 30, 2024	Dec. 31, 2023
Number of options, balance, beginning of period	5,063,856	785,000
Weighted average price, balance, beginning of period	\$ 1.96	\$ 4.74
Number of options, granted	418,800	4,743,356
Weighted average price, granted	\$ 0.84	\$ 1.80
Number of options, cancelled	(20,400)	(464,500)
Weighted average price, cancelled	\$ (2.31)	\$ (5.02)
Number of options, balance, end of period	5,462,256	5,063,856
Weighted average price, balance, end of period	\$ 1.95	\$ 1.96
Terravis Energy, Inc. [Member]		
Number of options, balance, beginning of period	1,350,000	1,350,000
Weighted average price, balance, beginning of period	\$ 0.01	\$ 0.01
Number of options, granted		
Weighted average price, granted		
Number of options, balance, end of period	1,350,000	1,350,000
Weighted average price, balance, end of period	\$ 0.01	\$ 0.01

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Schedule of Share-based Payment		6 Months Ended
Arrangement, Option, Exercise Price Range (Details)		Jun. 30, 2024 \$ / shares shares
Lower Range of Exercise prices	\$ 0.57	
Upper Range of Exercise prices	\$ 5.50	
Number of Shares Outstanding shares	5,462,656	
Weighted average life (years)	8 years 5 months 15 days	
Weighted average exercise price	\$ 1.95	
Number of Shares Exercisable shares	1,278,750	
Terravis Energy, Inc. [Member]		
Upper Range of Exercise prices	\$ 0.01	
Number of Shares Outstanding shares	1,350,000	
Weighted average life (years)	7 years 9 months 10 days	
Weighted average exercise price	\$ 0.01	
Number of Shares Exercisable shares	1,350,000	

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Stock Options and Performance Share Units (Details Narrative) - \$ / shares			6 Months Ended		12 Months Ended	
	May 01, 2023	Nov. 11, 2022	Dec. 29, 2021	Jun. 30, 2024	Jun. 30, 2023	Dec. 31, 2023
Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items]						
Stock option issued			418,800			4,743,356
Stock option cancelled			20,400			464,500
Director [Member]						
Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items]						
Stock option issued						360,000
Stock option exercise price						\$ 1.66
Employees [Member]						

Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Shares issued (note 7), shares Stock option issued Stock option exercise price Expiration date Stock option cancelled Employees [Member] Minimum [Member]	350,000	
	68,800	
	\$ 0.78	
	Jun. 28, 2034	
	8,300	
Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Stock option exercise price Employees [Member] Maximum [Member]		
	\$ 0.57	
Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Stock option exercise price Steven Rossi [Member]		
	\$ 1.41	
Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Stock option issued Stock option exercise price Expiration date Employees One [Member]		
		1,500,000
		\$ 1.44
		Oct. 31, 2033
Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Stock option issued Stock option exercise price Employees Two [Member]		
		12,100
		\$ 1.70
Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Stock option issued Stock option exercise price Expiration term Employees and Consultants and Directors [Member]		
		25,000
		\$ 1.44
		10 years
Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Stock option issued Cancelled shares Employees and Consultants and Directors [Member] Minimum [Member]		
		321,150
		49,500
Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Stock option exercise price Employees and Consultants and Directors [Member] Maximum [Member]		
		\$ 2.55
Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Stock option exercise price Employee [Member]		
		\$ 4.20
Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Stock option issued Stock option exercise price Expiration date		
		75,000
		\$ 2.43
		May 18, 2033
Cancelled shares Steven Rossi [Member]	7,100	
Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Stock option issued Stock option exercise price Expiration date Employees and Consultant [Member]		
		2,000,000
		\$ 1.74
		May 01, 2033
Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Stock option issued Stock option exercise price Expiration date		
		65,000
		\$ 1.53
		Mar. 14, 2033
		15,000
Cancelled shares Employee And A Consultant [Member]		
Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Cancelled shares Employee One [Member]	5,000	
Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Stock option issued Stock option exercise price Expiration date		
		85,106
		\$ 1.53
		Mar. 14, 2033
Consultant [Member] Share-Based Compensation Arrangement by Share-Based		

Payment Award [Line Items]					
Stock option issued					300,000
Expiration date					Jan. 30, 2028
Restricted Stock Units (RSUs) [Member]					
Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items]					
Shares issued (note 7), shares	1,600,000				
Performance Shares [Member]					
Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items]					
Shares issued (note 7), shares	400,000				300,000
Stock option issued		700,000			
Performance Shares [Member] Chief Executive Officer [Member]					
Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items]					
Stock option issued			400,000		
Performance Shares [Member] Director [Member]					
Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items]					
Stock option issued				300,000	
Stock Options [Member]					
Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items]					
Shares issued (note 7), shares	2,000,000				
2015, 2021 and 2022 Equity Incentive Plans [Member]					
Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items]					
Share based compensation, description					the number of shares of common stock reserved for issuance under the option plan shall not exceed 10% of the issued and outstanding shares of common stock of the Company, have a maximum term of 10 years, and vest at the discretion of the Board of Directors

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Warrant Inducement (Details Narrative) - USD (\$)	12 Months Ended				
	May 09, 2024	Dec. 31, 2023	Jun. 30, 2024	Mar. 20, 2024	Nov. 02, 2023
Issued of warrants			24,590,188		
Warrant [Member]					
Convertible shares of common stock	7,000,000	7,000,000	7,700,264	7,700,264	7,000,000
Exercise price per share	\$ 0.5198	\$ 0.5198	\$ 0.74	\$ 0.74	\$ 1.34
Number of shares issued	12,950,000	12,950,000			
Proceeds from issuance of warrants	\$ 3,639,000	\$ 3,638,000			
Non cash deemed dividend	\$ 4,996,000				
Issued of warrants	2,840,000			7,700,264	7,000,000
Shares issuable recorded as liability	4,160,000				

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Rental Income (Details Narrative)	6 Months Ended		12 Months Ended	
	Jun. 30, 2024	Jun. 30, 2023	Dec. 31, 2022	Dec. 31, 2022
	USD (\$)	USD (\$)	USD (\$)	CAD (\$)
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]				
Lease payments	\$ 248,000	\$ 245,000		
Rental income	\$ 76,866	\$ 94,835		
Sublease Agreement [Member]				
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]				
Sublease commence date			Sep. 15, 2022	Sep. 15, 2022
Expiration date			May 31, 2024	May 31, 2024
Lease payments			\$ 15,515	\$ 19,992

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Subsequent Events (Details Narrative)	Jul. 23, 2024 \$ / shares	Jul. 19, 2024 USD (\$)	6 Months Ended		12 Months Ended		
			Jun. 30, 2024 USD (\$)	Jun. 30, 2024 CAD (\$)	Dec. 31, 2020 USD (\$)	Dec. 31, 2020 CAD (\$)	Dec. 31, 2023 USD (\$)
Subsequent Event [Line Items]							
Proceeds from loans			\$ 3,054	\$ 4,129	\$ 28,387	\$ 40,000	
Accounts receivable			\$ 623,386				\$ 463,122
Subsequent Event [Member]							
Subsequent Event [Line Items]							
Accounts receivable		\$ 330,000					
Exercise prices per share \$ / shares	\$ 0.7042						
Revolving Financing And Assignment Agreement [Member] Subsequent Event [Member]							
Subsequent Event [Line Items]							
Proceeds from loans		5,300,000					
Revolving financing		\$ 6,000,000					
Maturity months		24 months					
Drew down		\$ 5,060,000.00					
Interest reserve		790,000					
Drawn down amount		\$ 7430,000					
Accounts receivable		\$ 940,000					

EXCEL 71 Financial_Report.xlsx IDEA: XBRL DOCUMENT begin 644 Financial_Report.xlsx M4\$L#!I0 (!2 #5D'04UB@0 +\$ 0.9&IC4')O<'O87!P+GAM M;\$V/0L'.1!\$ _VIOO:=!P4)B0-!2L+ (/>QLO&1#LD)'OCG!CVX>;QA&WP!G M*N*1#BV&5(C(!/ !47BK9.7:=N')=H!6-Y #OGDK7A.YNJQ<&4GPZ4A!0W]=0U!R:UEA 6!#MI7E!+ P04 M ' 4@ U95LL9,^X K @ \$0 &!08U!R:W!S+V-O&ULS9+! M:L P#(!9?9?B>R\$G&*:UI66G#08K.QE.+4UC6-C:R1!^R5>FS*V!IC1TN!/ MGT"M#D+!B" 1!XOD.=V-KNN3T&'-CD1! "1!1*=2.27Z!;GWT2F:GO\$ 0>F3 M.B#4C#^ 0U)&D8(96(2%R&1KM- 1%?EXP1N!X -G!#+. ,. '?4H"HK8"> M& YCU!(-, (HTO?!30+.5? 0.8.L\$MR3'9)#<-0#DW.33M4V!())K7+6R? M2(4;U)"CH'7+/KY+=FL!TL EGS^K!@JZ!]=C47G(MZ!3&[O"!3MO!-!^ M8^ .KH&SAUUW(+U!+ P04 " 4@ U9F5R<(Q & "<"P \$P 'AL+W1H M96UE+W1H96UE,2YX;6SM6EMSVC@4? N^OT'AG!FT+OC;!MK03621A'^ _!S80RY8-(9)-NIL!;"SI^Y%1^?H.'GSHBYBZ!;(E!X M8-DOV!;[MR >X%#BVR]*+ M41B1%G!@M MNN01.+5)#3(3/PB=A!A!4!P"! DQFJ&&^+3&K!';@WYWO@C!WXYV!IZMOFCU7 MH5A!VH3X\$8\$8:XIOSYGI/!_!4.1!E6!W* 76!4!EQC2*HU+.76>!7 \:V< M!T3\$!LV4"P9!A!@S.M&L%&KOMUAVC2/'K^!2 F<-0HACA*FNVB<5@>\$.9Y>PTG!Z!(+>9OVX?H.5.VPLCO='U!='Y^FIS _LCO' MHYI9'.V\$5F!?'H.(H%!.D>/N5Z> HWEL^4Z">P' T=HWP!JOX@L_Y M?RYISZ7ON?0!H=*W-R- !9V'3BUO>1FY;O/N=N=K7-"XH8U=RSTSO!S0!<R2^!VE+ZU)CA* M!+','<\$X>RPPI9SR2'9WH!TU^ 9==N0CI3!3ET.X&D*^ _VZG=PZ.JZ8D:D* MTU*0:_VYZ<5X&N(YV02Y?9A7;>? 8T='!Y%!L!F!GU;J!<QEM(E!YPF!F8\$V>KRM!YEL<%5'<I56 *P MOF!H!M!5.S Y9KF4Q9Z.RWRT."2Q;B%D2XDU=[=7GFYRN>B!V^!<I=W MP6#R 7#)!1P _E.^=?!%U#KG!VW>/Z.!12\$R<><41 71% B.5' 86\$X+D4.Z2 MD 83 >LX=SF!W!XPD6L UC6'ODRWSE!PVSK> U!F M\$RQ#1!?!?8J*@!&K8KZZKT Y)9P!M'OQ@2"; -;:!!<X O!U*M:I60K\$3!+ M!WP?D@9CC%OT-%^!%&*MIK&MQMHQ#F 6!..H68XWX=>%FAHSU8NL.8T*;T5 M0.4 _V!0-:/8-!R1!5XOF:8VH^1."CS< N!-L.+&CN'MB!;!4\$L#!!0 (M !2 #5GM!%H*P8 "&PO=V!R:W-H965T&UL MM9!<=I!&%(O!RMV.*?3S OCK0!#BIG!V&I=.(08-YZ!T!XNUM(FDI:N5L;^ MISTK"8EXEH.BL7(1(!!Y08 _VPX!6C:9'?HO7G'OR% 9!2-9:'!5YW^G\$![] M+.#X1&Q!!)TLA0Z.@4*XZ!49RY!5%8="AEM7OA,R/6N- 1^M"!([H!@7\$9%! M>=>.:V.^G\$!DN2_XXO-MO/>.:!0!^!I@VOOK&7!%O& NT!/_CQR*<!^02 MM.../4+15 \$Y=N!ZE!WZ5P@/_ XOY5 3WOJ?69ZU!BW!AR9) W8KM!SP'ZND! M5P!Q^C 99N=VNRWB)K\$285X.+0C!^O)GO(+L5= Z8\$'FA?0%P7VH= @Y 5. M"!JU+ 6Z8(!-1U)LB=1G0Y!^D5Z:M!IH \$AWXT))^2'.C6>BD=9!CV0T2P _M*PFX&D!>%H- <.ZE+SR!G!!8U(O3#D!V!%!" M*PA:7Y-S4'.JG%>^;'+@AWN%:QM7'WQM_4Q(26U.0:%GS#^'+!RID!3(=G M'>_H _M*HFGV!V5?S0MM%#731.J7@<

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K&L N WM1.DA%26MC61F3?P*DG=>@BXW57.5V24 MU<=>RFRJ3712?<4D/L(*B*WITV33?U*U6*(8H>ZAT.C@."PVR"> M-I: <S2>1X?A6I>.<14>=>6HB7H6.11=>SS&BZV1U+0L.P<4>+H7.T0JYQ CO MY.I?S71N!"56A-84B(683H).D?>1TK7K96/GF.C>+TP2\$IF ME.UA->(BK>LA">10%/4*1.U%3/IES 214#1J22<+U. 13XY\$C9(M#H#GVL")O MIDH&N\$W%1KXN21>8IUP?G #1#UPO166LTNSI>RSZ?F#1#DQ10G6MDA1U MIXABDRAZ+>UMF\$.#W4AXD4>UH "IK21.KNH<9M.MO/OZICY6B3PH MM6? 21TS>.>2.WD>30%.S1UQH17ORH.7V6<4#5+&1*QG-TAS M5>>>Z(2CONJY>7<1ZVM<=<JN" M8\$9S9UFA>FJ3=2M-D0E6+CS.C4+>?5W M.10%8E#I(K9NEG%ULP.HOZ 9T/SD9 +VCM<0NA5Z19CS+E.VIN.5.IM<?>?6 M&S<4G1B1D#1L% %E/VY*EVP6M2>2UTP4EEM\$MS@G0@-TB=>E V&4 E"%%%&+1/L...<2/U. (%>2RJIG221.MJ15/M.1?Q \$M@A5T5E62E.5NCHIXNP.305-BK.9K729?P738G5V9XQ MXGT<24.23G.WI.=>Y=4<6#A%.64C/XIRC188P.&171KE.ZBI.M D1T1 MGJ=<G8>F.F?2FGD\$. "\$4-4VTOE.(1B09M1U>(6M. 10Q4.2N1OZ2I02?2 MPE"7N1=YV.R393K1BCB>20 MWXOOOLXYR7VJ1U@+&1(U6@H@."*S=FL4+2U.&12.44%>D.FQ3DIQIH K.MJ1=IK/S. P&00<P713?@.(B+1/1SHAV1"MY%1LSPGX-A M%\$BTFUW1.2#1I="B0.(ADJ0ID*IVTX?0I2&3Z4A%65A@UJ ACP16B#M.0/127)?1ID4-VIPY(M1J1?91WP@GIOD1-L?PJYVUJ20U MT(SG1NU K ZB1F5=U+EONF#<GL% M2&M.FE=1.J.%F6M19J.3?<W01AU< 21MY/3H5Q1Z1ZJN1UAU>OG4.DY5 M6#A91H49RG7K>LMIU&OW5DP=X=1LO1O>KJH&721H2.4V@6#BF.T#1Z"<Y#1+>Y6U61MEPS) <#3#65SC9Q1?CFR1Z2V1P2TUIU@+8U?1+L.M.SD*V.DB:SF>M&K&17O1I.U7B1P?<=<A>M.SOO.>=<4I2Z?4>R#."W091.\$>M.L1+QB@DGC32?1P?<#B?V2?YUW/H0A1%8)=&+ [AMXS>YF1F1U2.L2VL.C M'(2011H+8R+>020=31CE.FIUX.DY16.M.7L9AF9-87.1+4HWSFSQNVNW=JF=XXL1+>6J2 MH\$S\$ZL1R@BQ1U MVK%YHTNUOSMOE21N?>G58.9Q=? E#0HH.14FB?O>SOI 9 " MK9*V-1/>%E@IQX=RRB?01=L.L\$GW=R1P28)3%9 CXF#0<-7<-X++2NYM.U:V D KU:<O<=<#5?T 31YKDTK5CC/1-8% 8K1XRI*Z=L8S-N1 R. 3<1<19 6EW\$QI2B?>1?>V1+>E1@0A?<#5SS11)=?7SEP<P=21 M8#M"RL1KH.H<OOG.F.43\$E1LR4C?P<1>=>10J#."51F1#S478F1 \$T M@1E.KSP="S"/.74A RDCI?C3V119 521.YW9D>D.251IEGSDTSR>3.F.DA M1#A9D4PYW/PDW@5.6426RXCX?#8Y5 M.SSNJP.UML1N.M91VUW@<M/N.L."N K1%1YU1QUNAM4Y4M1O>=>EDF@<O>X?2 M.U:U710>F04SH3+>X11<P1WOE**AQ P3C6%W14\$1101 (12 5&3W M&PO=VIR.W.H965TA0U00%=<A&11U1E)=V7K%1J1+>#ERA<1=01G?V13+>0WE M1J5ZB.RT1+99121 (SRVO.W=5=N9S1>94I\$3=U?W.ELOG.VYSX<4UWYO?<0JIT&W="RKEDWBZLXDY59+<1E3 M3V NN21T?1T8%<E6Z00F(1N1."(T M.L.D7&L*W1+>1NZWF2<KBN.26"O">1T C1 @1N1."M=45(1(CF) SOSFRPVOIIOF(5=88"MA141(OB1N1JZXT.M9XM.U)USO6VIM MOE U1G&A17D41?<47A0S8**+>8Y1%EFNW..@?2A'D&(7R9)B)O<0/> 0/ M X(X.XX?>LVN? >70D<=>7#R1R7XZ?2CQF\$5A.(AG0.<O#<=>=>OJ(1R1V1\$C M<50.1+4H?>ABBL1WHQ13F2?H14NB 51UJ.T0W.9?1Z?V.Z.VU1\$95\$K M&K&M&A.020. U5N\$W11<-01MVG2 MJD5IN4.G'1<D\$110U.<1G?X7R HS.XFN=F2144W1J51 @1M\$RB=00% YG1+&3 M3-BR'A. #N&+>1Z1R0B2=1YX591(2?>?ZOT.&F.FVHPMM#81I#F8C0D6 M6J9UCEENN1CT00H5.#R2ESSC)SYX1F1 6S8TK#F4IC=MF91M9#9DK@+1+G G MISS1L9Z\$OT U=1/I&U.YGG.N1JS A4+>HXP1P?<V1KT:@T1.HSF43Y1X6 M1494VALZ.JO+1/I) 4: [Q2R>N. HOT=Y.%POO<=1/8?C12K?XVTN2X<9 M?C1V.. IY?S MX=H<PH?>?0414M1@UNB4AT+LCA03\$.M.CM07XO-?T1>=>B-OA?X 6RT M1M+S*+>S3102P.\$% @<1-60X"? C1@ =A. 1D.IX."1W.W.K&MULW5A-<11+>WWSGK1A1T1XRUO.12R1B?T9VTC.<M=>?>WGH1 \$B(0DU2?M.O. @E11?1%62%1?>?2F @X\$D167/GET101YNE.XQ.MXMM-6R.6<CM6:U>U.O*=>19B92&1 @D722>1ZU>C1J=<56D1@<?>+1F4101.N@P1X+>M1R [M& <=<C%< MF+*620XC%K1L1Q124 M?E.3?>1I7>1B?>+O@U)XWYAZ<?FVOC*UEA5+>1.(H11..Y=WG0Y1K?8.T M1T=@< (L7S+>1U1 U6H+&F&C&EVX41TUDA.>17.GPJT.Z>7UM5W1L#.#4ED M1M@#45#7 M5H.M1T1>1>Y7W111@1X21=MSD.4A1\$<X.7#>3%G#F R5.P4WC'B2=%O/OCG_A<1WB8- 8=>56181.0JUBU1F.3-83%Q2N0E MO M#< O4GCW1ROL?MXC2D.KX?D.TP19<T18K4LPA& HJ1UCF0D1\$@<082112101L1N+2HTT22TF YU.A.<81(8>T.G'E>SEKSF E1Y1B2P1W&Y0TU?M6K\$ MGQO1KQ1Q19N.C&N<+>H"K"IP=(2=73.T2V1P.XRB51CWBWBO 1.21L D1B.M&K<95WBA6F\$>2.1 KUD&V8C.9R.VY71@H151A1004P4P*M8H7W."W21& M1NYM1367DNN1K.3.IWX@<C.21A1Y&S&Z17G1#<#<KXCR Z2S0SD1 M431L<+>S1CIUB6Q67+>A. %K&C.D0K5F&ABF\$>1J1U.6BE1\$S?7<1(EH. MZ11111@>=>P501Z2L17@61C7 MEM.R1CX18P229GA1H14.<6YKW<K.91A\$ F<1S<0QY1Y 2K1M/O<PT%\$S. M\$NM#6?ZV7RL"W=M.>C.XH 8.S11?025ATJB->#A<Q31L9.EOV&F841D4?ZT2D+ M7E M.DCR<C.CC 30.3YF14HVZ?1?<X.C.CB/I G IZ01=VEK 59<1UCTT5M M=M=SO<?>?>U10U<?7 45M."ZLT1/H+>1 #1J31G1Q1OBWLUP>Z1CRD.W1<1 T?Y M1Z8?>T022P1511J1>A.9?<7#13.PJ5DS@18.S102F Y 90>1UCTT5SXE0H5 MA1PQOBNP+XPRR1WD691W9+ XNR87\$HPZ31O>=>RVPD1W<1 T?Y) W3GE?OD.*!XGOGJD=>1 @<N&2&Z58UN1?21(9 M1R2%&1.IDPRWK+VSY-915AR>E.B>1#44TR#61?W.VF1W.. S11+W M1W1(JXDZ?081B 1JBB1.L1PBL GAF+?F+FI11\$) I&C'GCHP=<1M.Y."151 M3?XDM\$VUG16&4<CTIS RWEZ&K (H6:>8.1+>44C\$1L. R<1N<K1+N1 MRD191V1WU>9X<M8T 91OE1+1#3D81K&= P502P.\$% @<62LPS<EV M @<F04 1D.IX."1W.W.K&MULW5A.YL\$P1.C MU1O>OG02Y U1O1=61K?ZU3W+>=>GVN&AD1 M&N1M161016>=>N:6EXE"N7 H<K5AXD 6?BW106P542D M1(*<XV4RD1UW+>AS9# M<11Z?6C#M1.-1.C V12. Z1Q>Q<C"751"9Y1C 1Q1.G14M#>UB8X"01\$1E/B MOT2B1V1=>=>RZGCQ2?O79.VQOS+>5%8.UQ1YNM7*) 021.PYA<

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[https://xbrl.fasb.org/us-gaap/2024/elts-us-types-2024.xsd](#), "https://xbrl.sec.gov/2024/country-2024.xsd", "https://xbrl.sec.gov/dei/2024/dei-2024.xsd",
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[illegible]

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Warrants and rights represent derivative securities that give the holder the right to purchase securities (usually equity) from the issuer at a specific price within a certain time frame. Warrants are often included in a new debt issue to entice investors by a higher return potential. The main difference between warrants and call options is that warrants are issued and guaranteed by the company, whereas options are exchange instruments and are not issued by the company. Also, the lifetime of a warrant is often measured in years while the lifetime of a typical option is measured in months." } } }, "auth_ref": [1], "us-gaap ClassOfWarrantOrRightExercisePriceOfWarrantsOrRights": { "xbrltype": "perShareItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ClassOfWarrantOrRightExercisePriceOfWarrantsOrRights", "presentation": { "http://workspport.com/role/GoingConcernDetailsNarrative": { "http://workspport.com/role/ScheduleOfWarrantsExercisePriceDetails": { "http://workspport.com/role/WarrantInducementDetailsNarrative": { "http://workspport.com/role/WarrantsDetailsNarrative": { "lang": { "en-us": { "role": { "label": "Warrants an exercise price", "verboseLabel": "Exercise price", "terseLabel": "Exercise price per share", "documentation": "Exercise price per share or per unit of warrants or rights outstanding." } } }, "auth_ref": { "r215" } }, "us-gaap ClassOfWarrantOrRightNumberOfSecuritiesCalledByWarrantsOrRights": { "xbrltype": "sharesItemtype", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ClassOfWarrantOrRightNumberOfSecuritiesCalledByWarrantsOrRights", "presentation": { "http://workspport.com/role/GoingConcernDetailsNarrative": { "http://workspport.com/role/WarrantInducementDetailsNarrative": { "http://workspport.com/role/WarrantsDetailsNarrative": { "lang": { "en-us": { "role": { "label": "Convertible shares of common stock", "verboseLabel": "Exercise price", "documentation": "Number of securities into which the class of warrant or right may be converted. 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"http://workspport.com/role/ShareholdersEquityDeficitDetailsNarrative"/>". "lang": { "en-us": { "role": { "label": "Common Stock [Member]", "documentation": "Stock that is subordinate to all other stock of the issuer." } }, "auth_ref": { "r488": "r489", "r490": "r492", "r493": "r494", "r495": "r539", "r540": "r542", "r591": "r615", "r621"} }, "us-gaap-CommonStockParOrStatedValuePerShare": { "xbrltype": "perShareItem", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommonStockParOrStatedValuePerShare", "presentation": { "/http://workspport.com/role/BalanceSheetsParenthetical"/> ". 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Note: elements for number of nonredeemable common shares, par value and other disclosure concepts are in another section within stockholders' equity." } }, "auth_ref": { "r490": "r335", "r486"} }, "us-gaap-ComputerEquipmentMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ComputerEquipmentMember", "presentation": { "/http://workspport.com/role/ScheduleOfPropertyAndEquipmentDetails"/> ". "lang": { "en-us": { "role": { "label": "Computer Equipment [Member]", "documentation": "Long lived, depreciable assets that are used in the creation, maintenance and utilization of information systems." } }, "auth_ref": {} }, "WKSP-ConsultantMember": { "xbrltype": "domainItemType", "nsuri": "http://workspport.com/20240630", "localname": "ConsultantMember", "presentation": { "/http://workspport.com/role/ShareholdersEquityDeficitDetailsNarrative"/> ". 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This excludes costs incurred during the reporting period related to financial services rendered and other revenue generating activities." } }, "auth_ref": { "r60": "r61", "r328"} }, "dei-CountryRegion": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "CountryRegion", "presentation": { "/http://workspport.com/role/Cover"/> ". "lang": { "en-us": { "role": { "label": "Country Region", "documentation": "Region code of country." } }, "auth_ref": {} }, "dei-CoverAbstract": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "CoverAbstract", "lang": { "en-us": { "role": { "documentation": "Cover page." } }, "auth_ref": {} }, "WKSP-CumulativeTranslationAdjustmentMember": { "xbrltype": "domainItemType", "nsuri": "http://workspport.com/20240630", "localname": "CumulativeTranslationAdjustmentMember", "presentation": { "/http://workspport.com/role/StatementsOfShareholdersEquity"/> ". 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Includes, but is not limited to, notes payable, bonds payable, commercial loans, mortgage loans, convertible debt, subordinated debt and other types of debt." } }, "auth_ref": { "r13": "r87", "r200"} }, "us-gaap-DebtInstrumentDecreaseForgiveness": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DebtInstrumentDecreaseForgiveness", "order": "debit", "presentation": { "/http://workspport.com/role/LongTermDebtDetailsNarrative"/> ". "lang": { "en-us": { "role": { "label": "Debt Instrument, Decrease Forgiveness", "documentation": "Decrease for amounts of indebtedness forgiven by the holder of the debt instrument." } }, "auth_ref": { "r537"} }, "us-gaap-DebtInstrumentFairValue": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DebtInstrumentFairValue", "order": "credit", "presentation": { "/http://workspport.com/role/LongTermDebtDetailsNarrative"/> ". 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preceding five years the value Yes indicates that the registrant has filed all documents and reports required to be filed by Section 12, 13 or 15(d) of the Securities Exchange Act of 1934 subsequent to the distribution of securities under a plan confirmed by a court; the value No indicates the registrant has not. Registrants not involved in bankruptcy proceedings during the preceding five years should not report this element." } } }, "auth_ref": [ "r505" ] }, "dei_EntityCentralIndexKey": { "xbrltype": "centralIndexKeyItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityCentralIndexKey", "presentation": { "http://workspoint.com/role/Cover": "lang", "en-us", "role": "label", "Entity Central Index Key", "documentation": "A unique 10-digit SEC issued value to identify entities that have filed disclosures with the SEC. It is commonly abbreviated as CIK." } } }, "auth_ref": [ "r501" ] }, "dei_EntityCommonStockSharesOutstanding": { "xbrltype": "sharesItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityCommonStockSharesOutstanding", "presentation": { "http://workspoint.com/role/Cover": "lang", "en-us", "role": "label", "Entity Common Stock Shares Outstanding", "documentation": "Indicate number of shares or other units outstanding of each of registrant's classes of capital or common stock or other ownership interests if and as stated on cover of related periodic report. Where multiple classes or units exist define each class/interest by adding class of stock items such as Common Class A [Member], Common Class B [Member] or Partnership Interest [Member] onto the Instrument (Domain) of the Entity Listings. Instrument." } } }, "auth_ref": [ ] }, "dei_EntityCurrentReportingStatus": { "xbrltype": "yesNoItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityCurrentReportingStatus", "presentation": { "http://workspoint.com/role/Cover": "lang", "en-us", "role": "label", "Entity Current Reporting Status", "documentation": "Indicate Yes or No whether registrants (1) have filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that registrants were required to file such reports), and (2) have been subject to such filing requirements for the past 90 days. This information should be based on the registrant's current or most recent filing containing the related disclosure." } } }, "auth_ref": [ ] }, "dei_EntityDomain": { "xbrltype": "domainItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityDomain", "presentation": { "http://workspoint.com/role/ScheduleOfShareBasedPaymentArrangementOptionExercisePriceRangeDetails": "http://workspoint.com/role/ScheduleOfStockOptionsActivityDetails", "http://workspoint.com/role/StockOptionsAndPerformanceShareUnitsTables": "lang", "en-us", "role": "label", "documentation": "All the names of the entities being reported upon in a document. Any legal structure used to conduct activities or to hold assets. Some examples of such structures are corporations, partnerships, limited liability companies, grantor trusts, and other trusts. This item does not include business and geographical segments which are included in the geographical or business segments domains." } } }, "auth_ref": [ ] }, "dei_EntityEmergingGrowthCompany": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityEmergingGrowthCompany", "presentation": { "http://workspoint.com/role/Cover": "lang", "en-us", "role": "label", "Entity Emerging Growth Company", "documentation": "Indicate if registrant meets the emerging growth company criteria." } } }, "auth_ref": [ "r501" ] }, "dei_EntityExTransitionPeriod": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityExTransitionPeriod", "presentation": { "http://workspoint.com/role/Cover": "lang", "en-us", "role": "label", "Elected Not To Use the Extended Transition Period", "documentation": "Indicate if an emerging growth company has elected not to use the extended transition period for complying with any new or revised financial accounting standards." } } }, "auth_ref": [ "r518" ] }, "dei_EntityFileNumber": { "xbrltype": "fileNumberItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityFileNumber", "presentation": { "http://workspoint.com/role/Cover": "lang", "en-us", "role": "label", "Entity File Number", "documentation": "Commission file number. 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This information should be based on the registrant's current or most recent filing containing the related disclosure." } } }, "auth_ref": [ "r501" ] }, "dei_EntityIncorporationStateCountryCode": { "xbrltype": "edgarStateCountryItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityIncorporationStateCountryCode", "presentation": { "http://workspoint.com/role/Cover": "lang", "en-us", "role": "label", "Entity Incorporation State or Country Code", "documentation": "Two character EDGAR code representing the state or country of incorporation." } } }, "auth_ref": [ ] }, "dei_EntityInteractiveDataCurrent": { "xbrltype": "yesNoItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityInteractiveDataCurrent", "presentation": { "http://worksp
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Examples include, but are not limited to, desks, chairs, tables, and bookcases." } } }, "auth-ref": { "r3": "us-gaap GainsLossesOnExtinguishmentOfDebt": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "GainsLossesOnExtinguishmentOfDebt", "crdr": "credit", "calculation": { "http://workspport.com/role/StatementsOfOperationsAndComprehensiveLoss": { "parentTag": "us-gaap NonoperatingIncomeExpense", "weight": 1.0, "order": 4.0 }, "presentation": { "http://workspport.com/role/StatementsOfOperationsAndComprehensiveLoss": 1, "lang": { "en-us": { "role": { "label": "Gain on settlement of debt", "documentation": "Difference between the fair value of payments made and the carrying amount of debt which is extinguished prior to maturity." } } }, "auth-ref": { "r4": "r21", "r22" } } }, "us-gaap GeneralAndAdministrativeExpense": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "GeneralAndAdministrativeExpense", "crdr": 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Includes, but is not limited to, reconciliation of undiscounted cash flows to operating lease liability recognized in statement of financial position." } } }, "auth_ref": { "r601" } }, "us-gaap-LesseeOperatingLeaseLiabilityPaymentsDue": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LesseeOperatingLeaseLiabilityPaymentsDue", "crdr": "credit", "calculation": { "http://workspport.com/role/ScheduleOfFutureMinimumLeasePaymentsDetails": { "parentTag": "null", "weight": null, "order": null, "root": true } }, "presentation": { "http://workspport.com/role/ScheduleOfFutureMinimumLeasePaymentsDetails": { "lang": { "en-us": { "role": { "totalLabel": "Total future minimum lease payments", "label": "Lessee, Operating Lease, Liability, to be Paid", "documentation": "Amount of lessee's undiscounted obligation for lease payment for operating lease." } } }, "auth_ref": { "r311" } }, "us-gaap-LesseeOperatingLeaseLiabilityPaymentsDueNextTwelveMonths": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LesseeOperatingLeaseLiabilityPaymentsDueNextTwelveMonths", "crdr": "credit", "calculation": { "http://workspport.com/role/ScheduleOfFutureMinimumLeasePaymentsDetails": { "parentTag": "us-gaap-LesseeOperatingLeaseLiabilityPaymentsDue", "weight": 1.0, "order": 1.0 } }, "presentation": { "http://workspport.com/role/ScheduleOfFutureMinimumLeasePaymentsDetails": { "lang": { "en-us": { "role": { "label": "2025", "documentation": "Amount of lessee's undiscounted obligation for lease payment for operating lease to be paid in next fiscal year following current fiscal year. 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Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)." } } }, "auth_ref": { "r311" } }, "us-gaap-LesseeOperatingLeaseLiabilityPaymentsDueYearTwo": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LesseeOperatingLeaseLiabilityPaymentsDueYearTwo", "crdr": "credit", "calculation": { "http://workspport.com/role/ScheduleOfFutureMinimumLeasePaymentsDetails": { "parentTag": "us-gaap-LesseeOperatingLeaseLiabilityPaymentsDue", "weight": 1.0, "order": 2.0 } }, "presentation": { "http://workspport.com/role/ScheduleOfFutureMinimumLeasePaymentsDetails": { "lang": { "en-us": { "role": { "label": "2026", "documentation": "Amount of lessee's undiscounted obligation for lease payment for operating lease to be paid in second fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)." } } }, "auth_ref": { "r311" } }, "us-gaap-LesseeOperatingLeaseLiabilityUndiscountedExcessAmount": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LesseeOperatingLeaseLiabilityUndiscountedExcessAmount", "crdr": "credit", "presentation": { "http://workspport.com/role/ScheduleOfFutureMinimumLeasePaymentsDetails": { "lang": { "en-us": { "role": { "negatedLabel": "Less: amount representing interest", "label": "Lessee, Operating Lease, Liability, Undiscounted Excess Amount", "documentation": "Amount of lessee's undiscounted obligation for lease payments in excess of discounted obligation for lease payments for operating lease." } } }, "auth_ref": { "r311" } }, "us-gaap-LesseeOperatingLeasesTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LesseeOperatingLeasesTextBlock", "presentation": { "http://workspport.com/role/OperatingLeaseObligations": { "lang": { "en-us": { "role": { "verboseLabel": "Operating Lease Obligations", "label": "Lessee, Operating Leases [Text Block]", "documentation": "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." } } }, "auth_ref": { "r303" } }, "us-gaap-Liabilities": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "Liabilities", "crdr": "credit", "calculation": { "http://workspport.com/role/BalanceSheets": { "parentTag": "us-gaap-LiabilitiesAndStockholdersEquity", "weight": 1.0, "order": 1.0 } }, "presentation": { "http://workspport.com/role/BalanceSheets": { "lang": { "en-us": { "role": { "totalLabel": "Total Liabilities", "label": "Liabilities", "documentation": "Amount of liability recognized for present obligation requiring transfer or otherwise providing economic benefit to others." } } }, "auth_ref": { "r13", "r39", "r40", "r41", "r44", "r45", "r46", "r47", "r129", "r177", "r189", "r190", "r191", "r192", "r193", "r194", "r195", "r196", "r197", "r270", "r271", "r272", "r288", "r387", "r468", "r498", "r556", "r604", "r605" } }, "us-gaap-LiabilitiesAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LiabilitiesAbstract", "presentation": { "http://workspport.com/role/BalanceSheets": { "lang": { "en-us": { "role": { "label": "Liabilities and Shareholdersu2019 Equity" } } }, "auth_ref": { } }, "us-gaap-LiabilitiesAndStockholdersEquity": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LiabilitiesAndStockholdersEquity", "crdr": "credit", "calculation": { "http://workspport.com/role/BalanceSheets": { "parentTag": "null", "weight": null, "order": null, "root": true } }, "presentation": { "http://workspport.com/role/BalanceSheets": { "lang": { "en-us": { "role": { "totalLabel": "Total Liabilities and Shareholdersu2019 Equity", "label": "Liabilities and Equity", "documentation": "Amount of liabilities and equity items, including the portion of equity attributable to noncontrolling interests, if any." } } }, "auth_ref": { "r54", "r88", "r337", "r486", "r538", "r552", "r598" } }, "us-gaap-LiabilitiesCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LiabilitiesCurrent", "crdr": "credit", "calculation": { "http://workspport.com/role/BalanceSheets": { "parentTag": "us-gaap-Liabilities", "weight": 1.0, "order": 1.0 } }, "presentation": { "http://workspport.com/role/BalanceSheets": { "lang": { "en-us": { "role": { "totalLabel": "Total Current Liabilities", "label": "Liabilities, Current", "documentation": "Total obligations incurred as part of normal operations that are expected to be paid during the following twelve months or within one business cycle, if longer." } } }, "auth_ref": { "r41", "r101", "r129", "r177", "r189", "r190", "r191", "r192", "r193", "r194", "r195", "r196", "r197", "r270", "r271", "r272", "r288", "r486", "r556", "r604", "r605" } }, "us-gaap-LiabilitiesCurrentAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LiabilitiesCurrentAbstract", "presentation": { "http://workspport.com/role/BalanceSheets": { "lang": { "en-us": { "role": { "label": "Current Liabilities" } } }, "auth_ref": { } }, "us-gaap-LineOfCredit": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LineOfCredit", "crdr": "credit", "presentation": { "http://workspport.com/role/LongTermDebtDetailsNarrative": { "lang": { "en-us": { "role": { "label": "Revolving credit facility", "documentation": "The carrying value as of the balance sheet date of the current and noncurrent portions of long term obligations drawn from a line of credit, which is a bank's commitment to make loans up to a specific amount. Examples of items that might be included in the application of this element may consist of letters of credit, standby letters of credit, and revolving credit arrangements, under which borrowings can be made up to a maximum amount as of any point in time conditional on satisfaction of specified terms before, as of and after the date of drawdowns on the line. Includes short-term obligations that would normally be classified as current liabilities but for which (a) postbalance sheet date issuance of a long-term obligation to refinance the short-term obligation on a long-term basis, or (b) the enterprise has entered into a financing agreement that clearly permits the enterprise to refinance the short-term obligation on a long-term basis and the following conditions are met (1) the agreement does not expire within 1 year and is not cancelable by the lender except for violation of an objectively determinable provision, (2) no violation exists at the BS date, and (3) the lender has entered into the financing agreement is expected to be financially capable of honoring the agreement." } } }, "auth_ref": { "r13", "r97", "r612" } }, "us-gaap-LineOfCreditFacilityPeriodicPaymentInterest": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LineOfCreditFacilityPeriodicPaymentInterest", "crdr": "debit", "presentation": { "http://workspport.com/role/LongTermDebtDetailsNarrative": { "lang": { "en-us": { "role": { "label": "Interest reserve", "documentation": "Amount of the required periodic payment applied to interest." } } }, "auth_ref": { "r38", "r43" } }, "WKSP-LoanAgreementMember": { "xbrltype": "domainItemType", "nsuri": "http://workspport.com/20240630", "localname": "LoanAgreementMember", "presentation": { "http://workspport.com/role/LongTermDebtDetailsNarrative": { "lang": { "en-us": { "role": { "label": "Loan Agreement [Member]", "documentation": "Loan Agreement [Member]" } } }, "auth_ref": { } }, "dei-LegalEntityAxis": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "LocalPhoneNumber", "presentation": { "http://workspport.com/role/Cover": { "lang": { "en-us": { "role": { "label": "Local Phone Number", "documentation": "Local phone number for entity." } } }, "auth_ref": { } }, "us-gaap-LongTermDebtCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LongTermDebtCurrent", "crdr": "credit", "calculation": { "http://workspport.com/role/BalanceSheets": { "parentTag": "us-gaap-LiabilitiesCurrent", "weight": 1.0, "order": 4.0 } }, "presentation": { "http://workspport.com/role/BalanceSheets": { "lang": { "en-us": { "role": { "label": "Current portion u2013 Long term debt (note 12)", "documentation": "Amount, after deduction of unamortized premium (discount) and debt issuance cost, of long-term debt classified as current. Excludes lease obligation." } } }, "auth_ref": { "r107" } }, "us-gaap-LongTermDebtFairValue": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LongTermDebtFairValue", "crdr": "credit", "presentation": { "http://workspport.com/role/LongTermDebtDetailsNarrative": { "lang": { "en-us": { "role": { "label": "Maturity amount", "documentation": "The fair value amount of long-term debt whether such amount is presented as a separate caption or as a parenthetical disclosure. Additionally, this element may be used in connection with the fair value disclosures required in the footnote disclosures to the financial statements. The element may be used in both the balance sheet and disclosure in the same submission." } } }, "auth_ref": { "r592", "r594", "r595", "r596" } }, "us-gaap-LongTermDebtTerm": { "xbrltype": "durationItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LongTermDebtTerm", "presentation": { "http://workspport.com/role/LongTermDebtDetailsNarrative": { "lang": { "en-us": { "role": { "label": "Maturity months", "documentation": "Period between issuance and maturity of long-term debt, in 'PnYnMnDnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days." } } }, "auth_ref": { "r594", "r595", "r596" } }, "us-gaap-LongTermDebtTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LongTermDebtTextBlock", "presentation": { "http://workspport.com/role/LongTermDebt": { "lang": { "en-us": { "role": { "label": "Long term Debt", "documentation": "The entire disclosure for long term debt." } } }, "auth_ref": { "r78" } }, "us-gaap-LongTermInvestments": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LongTermInvestments", "crdr": "debit", "calculation": { "http://workspport.com/role/BalanceSheets": { "parentTag": "us-gaap-Assets", "weight": 1.0, "order": 2.0 } }, "presentation": { "http://workspport.com/role/BalanceSheets": { "lang": { "en-us": { "role": { "label": "Investments (note 10)", "documentation": "The total amount of investments that are intended to be held for an extended period of time (longer than one operating cycle)." } } }, "auth_ref": { "r103" } }, "us-gaap-LongTermLoansPayable": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LongTermLoansPayable", "crdr": "credit", "calculation": { "http://workspport.com/role/BalanceSheets": { "parentTag": "us-gaap-Liabilities", "weight": 1.0, "order": 3.0 } }, "presentation": { "http://workspport.com/role/BalanceSheets": { "lang": { "en-us": { 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Financing activity cash flows include obtaining resources from owners and providing them with a return on, and a return of, their investment, borrowing money and repaying amounts borrowed, or settling the obligation, and obtaining and paying for other resources obtained from creditors on long-term credit." } } }, "auth_ref": { "r122" } }, "us-gaap-NetCashProvidedByUsedInFinancingActivitiesAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetCashProvidedByUsedInFinancingActivitiesAbstract", "presentation": { "http://workspport.com/role/StatementsOfCashFlows": { "lang": { "en-us": { "role": { "label": "Financing Activities" } } }, "auth_ref": { } }, "us-gaap-NetCashProvidedByUsedInInvestingActivities": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetCashProvidedByUsedInInvestingActivities", "crdr": "debit", "calculation": { "http://workspport.com/role/StatementsOfCashFlows": { "parentTag": "us-gaap-CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect", "weight": 1.0, "order": 2.0 } }, "presentation": { "http://workspport.com/role/StatementsOfCashFlows": { "lang": { "en-us": { "role": { "totalLabel": "Net cash used in investing activities", "label": "Net Cash Provided by (Used in) Investing Activities", "documentation": "Amount of cash inflow (outflow) from investing activities, including discontinued operations. Investing activity cash flows include making and collecting loans and acquiring and disposing of debt or equity instruments and property, plant, and equipment and other productive assets." } } }, "auth_ref": { "r122" } }, "us-gaap-NetCashProvidedByUsedInInvestingActivitiesAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetCashProvidedByUsedInInvestingActivitiesAbstract", "presentation": { "http://workspport.com/role/StatementsOfCashFlows": { "lang": { "en-us": { "role": { "label": "Cash Flows from Investing Activities" } } }, "auth_ref": { } }, "us-gaap-NetCashProvidedByUsedInOperatingActivities": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetCashProvidedByUsedInOperatingActivities", "calculation": { "http://workspport.com/role/StatementsOfCashFlows": { "parentTag": "us-gaap-CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect", "weight": 1.0, "order": 1.0 } }, "presentation": {

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is to say, excluding major activities considered part of the normal operations of the business)"}},auth_ref":{"r65":1},"us-gaap-NonoperatingIncomeExpenseAbstract":{"xbrltype":"stringItemtype"},"nsuri":"http://fasb.org/us-gaap/2024","localname":"NonoperatingIncomeExpenseAbstract"},"presentation":{"http://workspport.com/role/StatementsOfOperationsAndComprehensiveLoss"].l."lang":{"en-us":{"role":{"label":"Other Income (Expense)"}},auth_ref":{"WKSP-OfficerAndDirectorMember":{"xbrltype":"domainItemtype"},"nsuri":"http://workspport.com/20240630","localname":"OfficerAndDirectorMember"},"presentation":{"http://workspport.com/role/RelatedPartyTransactionsDetailsNarrative"].l."lang":{"en-us":{"role":{"label":"Officer and Director [Member]"},"documentation":"Officer and Director [Member]"}},auth_ref":{"us-gaap-OperatingExpenseMember":{"xbrltype":"domainItemtype"},"nsuri":"http://fasb.org/us-gaap/2024","localname":"OperatingExpenseMember"},"presentation":{"http://workspport.com/role/ShareholdersEquityDeficitDetailsNarrative"].l."lang":{"en-us":{"role":{"label":"Operating Expense [Member]"},"documentation":"Primary financial statement caption encompassing expenses associated with normal operations."}}.auth_ref":{"r12":1},"us-gaap-OperatingExpenses":{"xbrltype":"monetaryItemType"},"nsuri":"http://fasb.org/us-gaap/2024","localname":"OperatingExpenses","crdr":"debit","calculation":{"http://workspport.com/role/StatementsOfOperationsAndComprehensiveLoss":{"parentTag":"us-gaap-OperatingIncomeLoss"},"weight":1.0,"order":2.0},"http://workspport.com/role/StatementsOfOperationsAndComprehensiveLoss"].l."lang":{"en-us":{"role":{"totalLabel":"Total operating expenses"},"label":"Operating Expenses [Default Label]"},"documentation":"Generally recurring costs associated with normal operations except for the portion of these expenses which can be clearly related to production and included in cost of sales or services. Includes selling, general and administrative expense."}}.auth_ref":{"us-gaap-OperatingExpensesAbstract":{"xbrltype":"stringItemtype"},"nsuri":"http://fasb.org/us-gaap/2024","localname":"OperatingExpensesAbstract"},"presentation":{"http://workspport.com/role/StatementsOfOperationsAndComprehensiveLoss"].l."lang":{"en-us":{"role":{"label":"Operating Expenses"}}},auth_ref":{"us-gaap-OperatingIncomeLoss":{"xbrltype":"monetaryItemtype"},"nsuri":"http://fasb.org/us-gaap/2024","localname":"OperatingIncomeLoss","crdr":"credit","calculation":{"http://workspport.com/role/StatementsOfOperationsAndComprehensiveLoss":{"parentTag":"us-gaap-NetIncomeLoss"},"weight":1.0,"order":1.0},"http://workspport.com/role/StatementsOfOperationsAndComprehensiveLoss"].l."lang":{"en-us":{"role":{"totalLabel":"Loss from operations"},"label":"Operating Income (Loss)"},"documentation":"The net result for the period of deducting operating expenses from operating revenues."}}.auth_ref":{"r92":"r460","r544":"r545","r546":"r547","r548":1},"us-gaap-OperatingLeaseCost":{"xbrltype":"monetaryItemtype"},"nsuri":"http://fasb.org/us-gaap/2024","localname":"OperatingLeaseCost","crdr":"debit"},"presentation":{"http://workspport.com/role/ScheduleOfLeaseCostsDetails"].l."lang":{"en-us":{"role":{"label":"Operating lease cost"},"documentation":"Amount of single lease cost, calculated by allocation of remaining cost of lease over remaining lease term. Includes, but is not limited to, single lease cost, after impairment of right of use asset, calculated by amortization of remaining right of use asset and accretion of lease liability."}}.auth_ref":{"r308":"r495":1},"us-gaap-OperatingLeaseLiability":{"xbrltype":"monetaryItemtype"},"nsuri":"http://fasb.org/us-gaap/2024","localname":"OperatingLeaseLiability","crdr":"credit","presentation":{"http://workspport.com/role/ScheduleOfFutureMinimumLeasePaymentsDetails"].l."lang":{"en-us":{"role":{"label":"Present value of future payments"},"documentation":"Present value of lessee's discounted obligation for lease payments from operating 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Preferred shares typically

represent an ownership interest in the company." } } } , "auth ref": { "r488", "r489", "r492", "r493", "r494", "r495", "r615", "r621" } } , "us-gaap-PreferredStockParOrStatedValuePerShare": { "xbrltype": "perShareItem", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PreferredStockParOrStatedValuePerShare", "presentation": { "http://worksport.com/role/BalanceSheetsParentetical": "http://worksport.com/role/ShareholdersEquityDeficitDetailsNarrative" } } } , "lang": { "en-us": { "role": { "label": "Preferred stock, par value", "verboseLabel": "Preferred stock, par value", "documentation": "Face amount or stated value per share of preferred stock nonredeemable or redeemable solely at the option of the issuer." } } } , "auth ref": { "r48", "r202" } } , "us-gaap-PreferredStockSharesAuthorized": { "xbrltype": "sharesItem", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PreferredStockSharesAuthorized", "presentation": { "http://worksport.com/role/BalanceSheetsParentetical": "http://worksport.com/role/BalanceSheetsParentetical" } } } , "lang": { "en-us": { "role": { "label": "Preferred stock, shares authorized", "documentation": "The maximum number of nonredeemable preferred shares (or preferred stock redeemable solely at the option of the issuer) permitted to be issued by an entity's charter and bylaws." } } } , "auth ref": { "r48", "r388" } } } , "us-gaap-PreferredStockSharesIssued": { "xbrltype": "sharesItem", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PreferredStockSharesIssued", "presentation": { "http://worksport.com/role/BalanceSheetsParentetical": "http://worksport.com/role/BalanceSheetsParentetical" } } } , "lang": { "en-us": { "role": { "label": "Preferred stock, shares issued", "documentation": "Number of shares issued for nonredeemable preferred shares and preferred shares redeemable solely at option of issuer. Includes, but is not limited to, preferred shares issued, repurchased, and held as treasury shares. Excludes preferred shares classified as debt." } } } , "auth ref": { "r48", "r202" } } } , "us-gaap-PreferredStockSharesOutstanding": { "xbrltype": "sharesItem", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PreferredStockSharesOutstanding", "presentation": { "http://worksport.com/role/BalanceSheetsParentetical": "http://worksport.com/role/BalanceSheetsParentetical" } } } , "lang": { "en-us": { "role": { "label": "Preferred stock, shares outstanding", "documentation": "Aggregate share number for all nonredeemable preferred stock (or preferred stock redeemable solely at the option of the issuer) held by stockholders. 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Note: elements for number of nonredeemable preferred shares, par value and other disclosure concepts are in another section within stockholders' equity." } } } , "auth ref": { "r48", "r334", "r486" } } } , "us-gaap-PreferredStockVotingRights": { "xbrltype": "stringItem", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PreferredStockVotingRights", "presentation": { "http://worksport.com/role/ShareholdersEquityDeficitDetailsNarrative": "http://worksport.com/role/ShareholdersEquityDeficitDetailsNarrative" } } } , "lang": { "en-us": { "role": { "label": "Preferred stock voting rights", "documentation": "Description of voting rights of nonredeemable preferred stock. Includes eligibility to vote and votes per share owned. Include also, if any, unusual voting rights." } } } , "auth ref": { "r23", "r40" } } } , "WKSP-PreferredWarrantMember": { "xbrltype": "domainItem", "nsuri": "http://worksport.com/20240630", "localname": "PreferredWarrantMember", "presentation": { "http://worksport.com/role/WarrantsDetailsNarrative": "http://worksport.com/role/WarrantsDetailsNarrative" } } } , "lang": { "en-us": { "role": { "label": "Preferred Warrant [Member]", "documentation": "Preferred Warrant [Member]" } } } , "auth ref": { "r1", "r11", "r15", "r537" } } } , "WKSP-PreferredWarrantsMember": { "xbrltype": "domainItem", "nsuri": "http://worksport.com/20240630", "localname": "PreferredWarrantsMember", "presentation": { "http://worksport.com/role/GoingConcernDetailsNarrative": "http://worksport.com/role/ShareholdersEquityDeficitDetailsNarrative" } } } , "http://worksport.com/role/WarrantsDetailsNarrative": "http://worksport.com/role/WarrantsDetailsNarrative" } } } , "lang": { "en-us": { "role": { "label": "Pre-funded 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The term is often expanded to include other professions, for example, pharmacists charging to maintain a medicinal profile of a client or customer." } } } , "auth ref": { "r470", "r496", "r619", "r620" } } } , "us-gaap-PropertyPlantAndEquipmentAbstract": { "xbrltype": "stringItem", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyPlantAndEquipmentAbstract", "presentation": { "http://worksport.com/role/PropertyPlantAndEquipmentAbstract": "http://worksport.com/role/PropertyPlantAndEquipmentAbstract" } } } , "lang": { "en-us": { "role": { "label": "Property, Plant and Equipment [Abstract]" } } } , "auth ref": { "r1", "r11", "r15", "r537" } } } , "us-gaap-PropertyPlantAndEquipmentByTypeAxis": { "xbrltype": "stringItem", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyPlantAndEquipmentByTypeAxis", "presentation": { "http://worksport.com/role/ScheduleOfPropertyAndEquipmentDetails": "http://worksport.com/role/ScheduleOfPropertyAndEquipmentDetails" } } } , "lang": { "en-us": { "role": { "label": "Long-Lived Tangible Asset [Axis]", "documentation": "Information by type of long-lived, physical assets used to produce goods and services and not intended for resale." } } } , "auth ref": { "r5", "r312", "r314", "r340", "r486" } } } , "us-gaap-PropertyPlantAndEquipmentDisclosureTextBlock": { "xbrltype": "textBlockItem", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyPlantAndEquipmentDisclosureTextBlock", "presentation": { "http://worksport.com/role/PropertyPlantAndEquipment": "http://worksport.com/role/PropertyPlantAndEquipment" } } } , "lang": { "en-us": { "role": { "label": "Property and Equipment", "documentation": "The entire disclosure for long-lived, physical asset used in normal conduct of business and not intended for resale. Includes, but is not limited to, work of art, historical treasure, and similar asset classified as collections." } } } , "auth ref": { "r76", "r94", "r95", "r96" } } } , "us-gaap-PropertyPlantAndEquipmentGross": { "xbrltype": "monetaryItem", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyPlantAndEquipmentGross", "crdr": "debit", "presentation": { "http://worksport.com/role/ScheduleOfPropertyAndEquipmentDetails": "http://worksport.com/role/ScheduleOfPropertyAndEquipmentDetails" } } } , "lang": { "en-us": { "role": { "label": "Property and Equipment, gross", "documentation": "Amount before accumulated depreciation, depletion and amortization of physical assets used in the normal conduct of business and not intended for resale. Examples include, but are not limited to, land, buildings, machinery and equipment, office equipment, and furniture and fixtures." } } } , "auth ref": { "r77", "r104", "r340" } } } , "us-gaap-PropertyPlantAndEquipmentLineItems": { "xbrltype": "stringItem", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyPlantAndEquipmentLineItems", "presentation": { "http://worksport.com/role/ScheduleOfPropertyAndEquipmentDetails": "http://worksport.com/role/ScheduleOfPropertyAndEquipmentDetails" } } } , "lang": { "en-us": { "role": { "label": "Property, Plant and Equipment [Line Items]", "documentation": "Line items represent financial concepts included in a table. 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Examples include, but are not limited to, land, buildings, machinery and equipment, office equipment, and furniture and fixtures." } } } , "auth ref": { "r5", "r312", "r331", "r340", "r486" } } } , "us-gaap-PropertyPlantAndEquipmentTextBlock": { "xbrltype": "textBlockItem", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyPlantAndEquipmentTextBlock", "presentation": { "http://worksport.com/role/PropertyPlantAndEquipmentTextBlock": "http://worksport.com/role/PropertyPlantAndEquipmentTextBlock" } } } , "lang": { "en-us": { "role": { "label": "Schedule of Property and Equipment", "documentation": "Tabular disclosure of physical assets used in the normal conduct of business and not intended for resale. Includes, but is not limited to, balances by class of assets, depreciation and depletion expense and method used, including composite depreciation, and accumulated depreciation." } } } , "auth ref": { "r5" } } } , "us-gaap-PropertyPlantAndEquipmentTypeDomain": { "xbrltype": "domainItem", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyPlantAndEquipmentTypeDomain", "presentation": { "http://worksport.com/role/ScheduleOfPropertyAndEquipmentDetails": "http://worksport.com/role/ScheduleOfPropertyAndEquipmentDetails" } } } , "lang": { "en-us": { "role": { "label": "Listing of long-lived, physical assets that are used in the normal conduct of business to produce goods and services and not intended for resale. Examples include land, buildings, machinery and equipment, and other types of furniture and equipment including, but not limited to, office equipment, furniture and fixtures, and computer equipment and software." } } } , "auth ref": { "r77", "r312" } } } , "WKSP-PurchaseOfSoftware": { "xbrltype": "monetaryItem", "nsuri": "http://worksport.com/20240630", "localname": "PurchaseOfSoftware", "crdr": "credit", "presentation": { "http://worksport.com/role/StatementsOfCashFlows": "http://worksport.com/role/StatementsOfCashFlows" } } } , "lang": { "en-us": { "role": { "label": "Shares issued for purchase of software", "documentation": "Purchase of software." } } } , "auth ref": { "r1", "r11", "r15", "r537" } } } , "srt-RangeAxis": { "xbrltype": "stringItem", "nsuri": "http://fasb.org/srt/2024", "localname": "RangeAxis", "presentation": { "http://worksport.com/role/ShareholdersEquityDeficitDetailsNarrative": "http://worksport.com/role/ShareholdersEquityDeficitDetailsNarrative" } } } , "http://worksport.com/role/ShareholdersEquityDeficitDetailsNarrative": "http://worksport.com/role/ShareholdersEquityDeficitDetailsNarrative" } } } , "lang": { "en-us": { "role": { "label": "Statistical Measurement [Axis]", "documentation": "Statistical Measurement [Axis]" } } } , "auth ref": { "r185", "r186", "r187", "r188", "r219", "r221", "r248", "r249", "r250", "r255", "r283", "r325", "r326", "r327", "r344", "r346", "r353", "r379", "r380", "r443", "r447", "r448", "r449", "r452", "r461", "r462", "r472", "r476", "r477", "r481", "r482", "r483", "r484", "r487", "r490", "r555", "r558", "r595", "r607", "r608", "r609", "r610", "r611" } } } , "srt-RangeMember": { "xbrltype": "domainItem", "nsuri": "http://fasb.org/srt/2024", "localname": "RangeMember", "presentation": { "http://worksport.com/role/ShareholdersEquityDeficitDetailsNarrative": "http://worksport.com/role/ShareholdersEquityDeficitDetailsNarrative" } } } , "http://worksport.com/role/ShareholdersEquityDeficitDetailsNarrative": "http://worksport.com/role/ShareholdersEquityDeficitDetailsNarrative" } } } , "lang": { "en-us": { "role": { "label": "Reclassifications", "documentation": "Reclassifications" } } } , "auth ref": { "r185", "r186", "r187", "r188", "r219", "r221", "r248", "r249", "r250", "r255", "r283", "r325", "r326", "r327", "r344", "r346", "r353", "r379", "r380", "r443", "r447", "r448", "r449", "r452", "r461", "r462", "r472", "r476", "r477", "r481", "r482", "r483", "r484", "r487", "r490", "r555", "r558", "r595", "r607", "r608", "r609", "r610", "r611" } } } , "us-gaap-Reclassifications": { "xbrltype": "textBlockItem", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "Reclassifications", "presentation": { "http://worksport.com/role/ChangesInCashFlowsFromOperatingAssetsAndLiabilities": "http://worksport.com/role/ChangesInCashFlowsFromOperatingAssetsAndLiabilities" } } } , "lang": { "en-us": { "role": { "label": "Changes in Cash Flows from Operating Assets and Liabilities", "documentation": "The entire disclosure for classifying current financial statements, which may be different from classifications in the prior year's financial statements. Disclose any material changes in classification including an explanation of the reason for the change and the areas impacted." } } } , "auth ref": { "r36" } } } , "us-gaap-RelatedPartyDomain": { "xbrltype": "domainItem", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RelatedPartyDomain", "presentation": { "http://worksport.com/role/BalanceSheets": "http://worksport.com/role/BalanceSheets" } } } , "http://worksport.com/role/BalanceSheets": "http://worksport.com/role/BalanceSheets" } } } , "lang": { "en-us": { "role": { "label": "Related and nonrelated parties. Related party includes, but is not limited

to, affiliate, other entity for which investment is accounted under equity method, trust for benefit of employee, principal owner, management, and member of immediate family, and other party that may be prevented from pursuing separate interests because of control, significant influence, or ownership interest." } } }, "auth_ref": { "r173": "r220", "r317": "r318", "r333": "r338", "r382": "r383", "r384": "r385", "r386": "r407", "r409": "r442" }, "us-gaap_RelatedPartyMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RelatedPartyMember", "presentation": { "http://workspoint.com/role/BalanceSheets": "http://workspoint.com/role/RelatedPartyTransactionsDetailsNarrative", "lang": { "en-us": { "role": { "label": "Related Party [Member]", "documentation": "Party related to reporting entity. 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Related party includes, but is not limited to, affiliate, other entity for which investment is accounted for by equity method, trust for benefit of employee, principal owner, management, and member of immediate family, and other party that may be prevented from pursuing separate interests because of control, significant influence, or ownership interest." } } }, "auth_ref": { "r173": "r220", "r317": "r318", "r333": "r338", "r382": "r383", "r384": "r385", "r386": "r407", "r409": "r442", "r603" }, "us-gaap_RelatedPartyTransactionsDisclosureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RelatedPartyTransactionsDisclosureTextBlock", "presentation": { "http://workspoint.com/role/RelatedPartyTransactions": "http://workspoint.com/role/RelatedPartyTransactions", "lang": { "en-us": { "role": { "label": "Related Party Transactions", "documentation": "The entire disclosure for related party transactions. Examples of related party transactions include transactions between (a) a parent company and its subsidiary; (b) subsidiaries of a common parent; (c) and entity and its principal owners; and (d) affiliates." } } }, "auth_ref": { "r314": "r315", "r316": "r318", "r321": "r360", "r361": "r362", "r416": "r417", "r418": "r438", "r440" }, "us-gaap_RentalIncomeNonoperating": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RentalIncomeNonoperating", "crdr": "credit", "calculation": { "http://workspoint.com/role/StatementsOfOperationsAndComprehensiveLoss": { "parentTag": "us-gaap_NonoperatingIncomeExpense", "weight": 1.0, "order": -3.0 }, "presentation": { "http://workspoint.com/role/StatementsOfOperationsAndComprehensiveLoss": "http://workspoint.com/role/StatementsOfOperationsAndComprehensiveLoss", "lang": { "en-us": { "role": { "label": "Rental income (note 17)", "documentation": "Income earned by providing the use of assets to an outside party in exchange for a payment or series of payments that is nonoperating in nature." } } }, "auth_ref": { "r65" }, "WKSP_RentalIncomeOperating": { "xbrltype": "monetaryItemType", "nsuri": "http://workspoint.com/20240630", "localname": "RentalIncomeOperating", "crdr": "credit", "presentation": { "http://workspoint.com/role/RentalIncomeDetailsNarrative": "http://workspoint.com/role/RentalIncomeDetailsNarrative", "lang": { "en-us": { "role": { "label": "Rental income", "documentation": "Rental income operating." } } }, "auth_ref": {} }, "WKSP_RentalIncomeOperatingLeasesTable": { "xbrltype": "textBlockItemType", "nsuri": "http://workspoint.com/20240630", "localname": "RentalIncomeOperatingLeasesTable", "presentation": { "http://workspoint.com/role/RentalIncome": "http://workspoint.com/role/RentalIncome", "lang": { "en-us": { "role": { "verboselabel": "Rental income", "documentation": "Rental income operating leases [Text Block]", "label": "Rental income operating leases [Text Block]" } } }, "auth_ref": {} }, "us-gaap_RepaymentsOfRelatedPartyDebt": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RepaymentsOfRelatedPartyDebt", "crdr": "debit", "calculation": { "http://workspoint.com/role/StatementsOfCashFlows": { "parentTag": "us-gaap_NetCashProvidedByUsedInFinancingActivities", "weight": 1.0, "order": 1.0 }, "presentation": { "http://workspoint.com/role/StatementsOfCashFlows": "http://workspoint.com/role/StatementsOfCashFlows", "lang": { "en-us": { "role": { "negatedLabel": "Net change in related party loan", "label": "Repayments of Related Party Debt", "documentation": "The cash outflow for the payment of a long-term borrowing made from a related party where one party can exercise control or significant influence over another party, including affiliates, owners or officers and their immediate families, pension trusts, and so forth. Alternate caption: Payments for Advances from Affiliates." } } }, "auth_ref": { "r68" }, "us-gaap.RestrictedStockMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RestrictedStockMember", "presentation": { "http://workspoint.com/role/ShareholdersEquityDeficitDetailsNarrative": "http://workspoint.com/role/ShareholdersEquityDeficitDetailsNarrative", "lang": { "en-us": { "role": { "label": "Restricted Stock [Member]", "documentation": "Stock including a provision that prohibits sale or substantive sale of an equity instrument for a specified period of time or until specified performance conditions are met." } } }, "auth_ref": { "r18": "r18", "us-gaap.RestrictedStockUnitsRSUMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RestrictedStockUnitsRSUMember", "presentation": { "http://workspoint.com/role/StockOptionsAndPerformanceShareUnitsDetailsNarrative": "http://workspoint.com/role/StockOptionsAndPerformanceShareUnitsDetailsNarrative", "lang": { "en-us": { "role": { "label": "Restricted Stock Units (RSUs) [Member]", "documentation": "Share instrument which is convertible to stock or an equivalent amount of cash, after a specified period of time or when specified performance conditions are met." } } }, "auth_ref": {} }, "us-gaap.RetainedEarningsAccumulatedDeficit": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RetainedEarningsAccumulatedDeficit", "crdr": "credit", "calculation": { "http://workspoint.com/role/BalanceSheets": { "parentTag": "us-gaap_StockholdersEquity", "weight": 1.0, "order": 6.0 }, "presentation": { "http://workspoint.com/role/BalanceSheets": "http://workspoint.com/role/GoingConcernDetailsNarrative", "lang": { "en-us": { "role": { "label": "Accumulated deficit", "negatedLabel": "Accumulated deficit", "documentation": "Amount of accumulated undistributed earnings (deficit)." } } }, "auth_ref": { "r51": "r80", "r336": "r351", "r352": "r359", "r389", "r486" }, "us-gaap.RetainedEarningsMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RetainedEarningsMember", "presentation": { "http://workspoint.com/role/StatementsOfShareholdersEquity": "http://workspoint.com/role/StatementsOfShareholdersEquity", "lang": { "en-us": { "role": { "label": "Retained Earnings [Member]", "documentation": "Accumulated undistributed earnings (deficit)." } } }, "auth_ref": { "r98": "r132", "r133": "r134", "r136": "r141", "r143": "r145", "r178": "r179", "r181": "r258", "r259": "r261", "r262": "r263", "r265": "r266", "r267": "r273", "r275", "r276": "r278", "r290", "r302", "r304", "r348": "r350", "r363", "r621" }, "us-gaap.RevenueFromContractWithCustomerExcludingAssessedTax": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevenueFromContractWithCustomerExcludingAssessedTax", "crdr": "credit", "calculation": { "http://workspoint.com/role/StatementsOfOperationsAndComprehensiveLoss": { "parentTag": "us-gaap_GrossProfit", "weight": 1.0, "order": 1.0 }, "presentation": { "http://workspoint.com/role/StatementsOfOperationsAndComprehensiveLoss": "http://workspoint.com/role/StatementsOfOperationsAndComprehensiveLoss", "lang": { "en-us": { "role": { "label": "Net Sales", "documentation": "Amount, excluding tax collected from customer, of revenue from satisfaction of performance obligation by transferring promised good or service to customer. Tax collected from customer is tax assessed by governmental authority that is both imposed on and concurrent with specific revenue-producing transaction, including, but not limited to, sales use, value added and excise." } } }, "auth_ref": { "r90": "r91", "r150": "r164", "r165", "r167", "r169", "r170", "r171", "r172", "r217", "r218", "r328" }, "WKSP.RevolvingFinancing": { "xbrltype": "monetaryItemType", "nsuri": "http://workspoint.com/20240630", "localname": "RevolvingFinancing", "crdr": "credit", "presentation": { "http://workspoint.com/role/LongTermDebtDetailsNarrative": "http://workspoint.com/role/SubsequentEventsDetailsNarrative", "lang": { "en-us": { "role": { "label": "Revolving financing", "documentation": "Revolving financing." } } }, "auth_ref": {} }, "WKSP.RevolvingFinancingAndAssignmentAgreementMember": { "xbrltype": "domainItemType", "nsuri": "http://workspoint.com/20240630", "localname": "RevolvingFinancingAndAssignmentAgreementMember", "presentation": { "http://workspoint.com/role/LongTermDebtDetailsNarrative": "http://workspoint.com/role/SubsequentEventsDetailsNarrative", "lang": { "en-us": { "role": { "label": "Revolving Financing And Assignment Agreement [Member]", "documentation": "Revolving Financing And Assignment Agreement [Member]" } } }, "auth_ref": {} }, "us-gaap.SalariesAndWages": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SalariesAndWages", "crdr": "debit", "presentation": { "http://workspoint.com/role/RelatedPartyTransactionsDetailsNarrative": "http://workspoint.com/role/RelatedPartyTransactionsDetailsNarrative", "lang": { "en-us": { "role": { "label": "Salaries expenses", "documentation": "Amount of expense for salary and wage arising from service rendered by nonofficer employee. Excludes allocated cost, labor-related nonsalary expense, and direct and overhead labor cost included in cost of goods and service sold." } } }, "auth_ref": { "r531" }, "us-gaap.SaleOfStockNumberOfSharesIssuedInTransaction": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SaleOfStockNumberOfSharesIssuedInTransaction", "presentation": { "http://workspoint.com/role/GoingConcernDetailsNarrative": "http://workspoint.com/role/ShareholdersEquityDeficitDetailsNarrative", "lang": { "en-us": { "role": { "label": "Sale of stock issued", "verboselabel": "Sale of common stock, shares", "torseLabel": "Connection to the sale", "documentation": "The number of shares issued or sold by the subsidiary or equity method investee per stock transaction." } } }, "auth_ref": {} }, "us-gaap.SaleOfStockPercentageOfOwnershipAfterTransaction": { "xbrltype": "percentItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SaleOfStockPercentageOfOwnershipAfterTransaction", "presentation": { "http://workspoint.com/role/GoingConcernDetailsNarrative": "http://workspoint.com/role/GoingConcernDetailsNarrative", "lang": { "en-us": { "role": { "label": "Gross sales price, percentage", "documentation": "Percentage of subsidiary's or equity investee's stock owned by parent company after stock transaction." } } }, "auth_ref": {} }, "us-gaap.ScheduleOfAmountsRecognizedInBalanceSheetTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfAmountsRecognizedInBalanceSheetTableTextBlock", "presentation": { "http://workspoint.com/role/PrepaidExpensesAndDepositsTables": "http://workspoint.com/role/PrepaidExpensesAndDepositsTables", "lang": { "en-us": { "role": { "label": "Schedule of Prepaid Expenses and Deposits", "documentation": "Tab

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Disclose the title of issue of securities called for by warrants and rights outstanding, the aggregate amount of securities called for by warrants and rights outstanding, the date from which the warrants or rights are exercisable, and the price at which the warrant or right is exercisable." } } }, "auth_ref": { "r29" } }, "WKSP_ScheduleOfWarrantsExercisePriceTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://workspport.com/20240630", "localname": "ScheduleOfWarrantsExercisePriceTableTextBlock", "presentation": { "http://workspport.com/role/WarrantsTables" }, "lang": { "en-us": { "role": { "label": "Schedule of Warrants Exercise Price", "documentation": "Schedule Of Warrants Exercise Price [Table Text Block]" } } }, "auth_ref": { "r29" } }, "WKSP_ScheduleRightofuseAssetTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://workspport.com/20240630", "localname": "ScheduleRightofuseAssetTableTextBlock", "presentation": { 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M2W&H&220&B&JH.#<G<=>X&O&I.>R0I&D&S<=&Q53?>B"=>=>3&I&0&A1?>#&S&R3.%I&L.M&8&A1&K&A=>#>7&E&M&A4.I&E0I&O&C&YA3.N2WJ>=>EH?>I&M<=>W&L&N&B&2K1+U=>MU2?>+>O&N.MY&B.<T02?>V&P&C&H&Z&E%>3>= WY&Z%>M&GPD3&O&Q&570&E&M<=>T6Z?>#<=>=<=>CL&Z&L&K.Y.M1+V4Z&S94P20H&DM4I&L.5C&W=>8&CY0&K&I&F&I&TLO>=>+>L&5O&S&R1.I1.#<C#6I.M&C&B&Q&S&H&V&H&Z?>R2?>2&N&X&5&P&V&TFO&E.2UG+>I&R<=>I&M.M&O&F&H&U&4Z9>LT14F.0C4T6>+>W+?>Z&=>I&J&K&REE>D?>P&H?>@<S/(R'.M'W=>80T?>\$&I?>Y7H(I.C2O.Z4V&V%>N&G1.Y>=>C<=>H&Q&M)&I?>#H&S&V&ARQ9.M?>6=>=&=&=&(BT I&M9P3&G.7&D&K2&B?>YK<0.5.A.TI&B&24.E&K<0&U1I<=>=<=>N&R.M0&C7.L#<I0J1?>O&I0P24&B&X&A&I&MG1.3?>XO&S2&8CH.)>GIELK&8D1I1?>IG' M&I2&90H1I.1&=>F2&D0I&F&U&6W1?>2I6)&Q&N.I&R&U&I&O?>N&G1?>=>YI&M&H&S&U?>ME&W&N&S<3.3%>7&D&B&K&S&B?>I&W?>Y&E&K&R&E&M&S.7&S>RGIN)K1I&N0&E.4I>V|>L#<3X25V&W7T5C&Z&XJN M537<=>4&=&M&N1Y&E&A90.62WE>=>N.K4H&Z+>M6I>A2V&I&U&W&CJQI&O.425&B&I&Z9X.6Z?>B092<1I3?>T3I&T1&M0Y&S1V44&R&I&K&M&6G.RCO.&W&F&5&I&B&+>3&S&O4?>RS2L&MW+>M&T&S.P>=>A&H&N3I&C4I?> V9I&S4&=>L1?>K&UB&I&+>I&6I&5&F&6O(40Y?)>2I&B2DHO33.M&S<V&K&F&S2I&D&UOV&K&I&L?>I&W&6H1?>I+>G&EYI&T&9&I&C&V2M&T1.TLOR.<K%>M&N&F&UYZ137&S.M&B&F&TQ&A&6F I&A&A3T.I&H0U1I<=>N&EY&E8<I&S&X&Y&D1C#>K.92?>I&9&S&G2?>#<?%>YQ.M&N&B&R1QI&U&H0?>97&B1.T6&S<35I&U&5&P&F>=>S<I&H&C7&8&8&S?>P&I.V.A1?>2X<=>M2?>B?>I&Q0&N&X&R.D1.HW&B&B.IX?>C&G2&T1?>Y3G>?> I&T12I&6C7&I&H1?>7&I&SV&M9I&6&M&6Z9W17&S.#>N&R.B.>4&E&Z&I&H&S.GV1<=>#>K&Z66&N&O&S?>O.C&Z&+>7D1.&LH1O=>M&Q&O.M&B&P1=>O&F&K&B&S&Z&X&=>#>8&M9J&TR&B&+>Z3Z&S&6&F&I&K&D1&F&D&F&L&I&LX.%OYR*%< M15I?>@<I&A&R<=&M&2&R.O%>I4O>=>3&N?>I&U&I&5&X?>D&W3&Z&+>+&5>?>F1I5&Y&H7N&E&M.MIBN1%<K@<I&8&5&4K2?>9I&K&X5?>#>8&5&U&F&I&F&E.DU3NO.0&SOI&Z&M&=<34&B&C22OJ1&#>4Z&S05I&5&H&C?>I#>P.6&I&V&C&S?> S&S&F&O.0%>I&P&N&8&7M1.E?<I?>7&I&B&L&M.D.P.X<M.K&K&8=>O&R&S?>I&I&C&G9&B&D&I&B&Y?>K&C&A&K&5I0<=>3&N&D&Z&V1.U.MZ&L6&V=>S0&S2&I&S.MI<C&B12OT&Z&I&WB&H&I&S&=>A&A&Y1&N&I&+>TB&AS.W I5&C&K33&Q0<=>6&=>=>R&M4&7&5I&M&KOP&I.Z?>7H0&M&I&P&5&G&W&H&N&9&O<C&M&B1&I+I?>I&Q&S<N&R&Z?>I&L&G&F.MW&I&K&S&G&Y&O&H1.R.HQ&F&H&M&P&D2I&H&8?>I&Q?>AV&V&H.LZ&B>30@<I%>I&=>@&H/D M1<=>@<R0T0./>B&K2<Z&I&E&5&=>Z&290I&0&BW&I&D?>C>H2.M&G7&I&Y24.MOLH.M&E?>42P.S.RH&K&P0?>#>@<B<=>O&O&T&A&C&D&L&P&U&F&E&C&R6.UMB0?>I&U&=>@<C&V1& M53&G0&C&N&B1?>K&22?>1.XI&V(H.X1).&S&V.UT&G&SV&=&8&S<H&B1X)&A0.MIUV<3P.7&8&B36.5J&K.(34&E&F.LW1ZI&X?>R&H1&N&60I&O&S&E>18F&Y&R&M&T&E&N&P.#>N1&B&G.1U5<=>I&K&P&S<I&C3.L1<I?> H8H&G6<=>6&C&T&C&Y&T&D&V7?>B<=>M5V>3&=>Z&ABO&X&5&8&Z?>I&2&L3&H&D&G<8<4>Y&P&S&E&I&W1I?>T.FTG<I.(3I&T&3&X1.A1?>9I&F&T1&A9I&M&S?>T13<=>862?>Z&X&+>A<=>K&L&G&N3&S<=>C4Q&Z&S MD7=>24Y&A&C&B5<=>2&W314I0?>Z&F&S19P?>QO&Y.O&#<O&2I&P&C<U&H&N9&G1.R#>536.M.&S&K<+>N&@<I&H42Y3I&#>+>5+>I&M?>Q&C&P.K&=>I&9U&QI&L&B&A.C&G&8&T&Z&D&A1&N&E%<("B1&H&ZI&K<=<I&O&F&I&C.%&U ?=>WY3?>8&C&X.&R2N.M&C5I&ODL6V?>TS.2P&E1A7.C2V&S&V236>=>9I&SYN.5Y&K6&F&IOM&W&5@<I&D>I&C34.M?Y<OY>=>B>5.85&C&X.9C?>#>6B1M&G&G9O1?>5&84&B"RU3I&40H<=&E?>O&I&K&Z&A.M/I>#>N.I&R) =>I0H?>I1&E4&E4?>I&87I&H&U&G&S&I&P<=>C+>I&@<V&S?>E&G&C1&G3I&M12UBOW17?>I?>=>N.20&S1N.YY&R3O.TGC&O&W?>D&P&W.V#=>G&M.&@=>=>Z&WY%<I&M&P&B&E&I&Z&I&M7V&X&H.F.U#>D.U&B<+>V&A6I2 M10=>I&5?>B&E<B&C&U443?>UO1.SI<=>Y&K&S&S&O&H&R<+>I&62I&N&S&K&A1+>D97I.#0R.M.I+>=>=>@7<C&S&Y&T&G&2&R&4WT.T3O.X&N1I&#>E&I1>=>K>I&3&N&D?>P&R3&P<=>+>V&F&X M1&H&R&Z>=>=>=>@<D&T0>=>9I&H&H1&R&4I&L&S&D&I&N&G&I&M12?>43.B&B&L&B&Z?>A69Y7I&6.MZ&H&I&L&I&E6&G<0.3I6I&I&W1&I.24U?>O&8?>O&A?>I?>I&3&F&Y1&T&W1M=>=>I&V&W M8&I1.D.V&B1+>6.&W.KI&A1?>I&Y#>M.25&M&8&9I&R?>Z&S?>F&V2.M2I&P13+>WT=>0.6&K<=>=>I&K&P&W1?>O&O.MH&O&S&F?>I&L&P&U&X?>O3?>E&H0=>W&B1&4&=&X&X?>I&7I&K&Y&5&W&O&W&Z<(>6&C&W14I&N&ZI M1.YN&W.A1&W1&H1&R=>WO&H&Y&K&=>W&R&I&U.K2I&F&I&Y&XOUI<=>6*#>M&F&WOT4?>I?>S?>%>I.#XZIO&F&V1.T7I&61=>S.W2I&I&Y&I&S&S9I&D.R.V6.M49.I0&6&I&K&I&C&N&S.Y&B1U=>I&6&H&I&C&I&N&H?>U&E.9U<=>K&V H&I.KI9.K&S&I&K&H.M&X&C?>V&W+>54M&W&R&Z&I&U&N&EJQI&YI?>O?>=>N&X&A&D&N10?>D&SPY&6&S.&#&Z&U&K&A&P1.M&P1+>W>CB?>2?>OKI&7&Q1.<=>I>7I1&4I&N3<=>X&Y&H.WLO2?>I&H&I&U.SV.MI) />S.S.I&V&O&I>=>S&S.J+>D62Y&N%>0&B&Q&W?>T&Y&I393>KJ1+>OSJ2?>+>I&S&N#>T1&OOD&S&U&C<I1#?>I<=>+>R&SE&P&U&S&X&T&C&F&F&I&9I&H6N44&L&5?>W&L.X.MI&O?>X&G&A&Z3&N&O&S<=>I&B&V0=>W&K&Z&I&R.@<I&U&M0I?>I<=>6&7H&D&I2W.X.4&S&I&H10.M1I6.#5&U&X&I&W&E31@<=>R?>97@<O.T&R1&F&A?>I&T7I2+>I?>S.M%>Z&V&H4?>I&M&D&V&S&O&C&A134.N1&K&I&G&I&O&U&N&G&X?>E&W&K&M?>I&5.(G&P.I1>W19&I&O2I&@<A&M I&M&Y01&6.Y&A2&74&R&Y.I&A4&S1&V&9&S&I&P&6&7&6&4&M8>B&5&32&E.B&R&B1&H&ZOT?>P3.G&S&N79&S&N1@>O4I&R&=&#&Y.VP6&R1&W&W?>C&N&S2.M?>X&B19I2?>LOI?>I?>O&I?>T9I&O&M&Y&AII&@<Z?> Y?>S<=>@<D1QI&D>=>E&X&E&Q?>X&K6?>2.M06.I&J&Z&U&A1&P2I&N&G>G?>V2?>F&6I&H&I&K01.I0&#>Z?>3Y&W&V&U?>=>O=>XU.HI&T&M&X<=>=>3<=>P&R&V&Z&C&P&Y&K<=>I1.X0.TI&9I&M2&6&702I&K&3?> =>V&W.B&K&I&L&K1.4Q&X%<I&V&N1&H&J&N&O&=>O.MJ1<=>D&T&S<=>3&B&B6.IZ&J&S&U?>O&X&I&G&R&C1.O4&F.L4.X&I&A?>I.O&X&M&P1.C&S<=>G3.6+>I&H&I&A&U&S<=>W&O=>7P&L&8&ZL&E&C40&R>Y&8I&P&Y&8?>G MVQN.H&A?>F&C&I&P0?>I&P13&5&P&E&W&N<=>A&8&K?>@<O&B1&8.OZ1?>+>M&4I0H&C1?>M?>X&O&B>=>I&6&=>I&I0&6?>I&Z&=>W&B?>3&I?>=>5&K71.M&B&I&V&S&Q1O<=>I<=>I<=>

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MHP0E48*CO*7"TXL3 & O:\$2C2RAB4 A 1,1%B51R'R' ROWUW/V,32'7!l M.-T%M=QLOW=^Z0J9;IL^;HCHNY516G4TVV15[H<...X) EE>=] |@<Q@H=2 M/<@&7UP4V|JB(H< 22XL85Y14 N<|H>T>D>2>BMH<^4VX2YGH3X<W2%>E MOGCK Q<|N>X>5A|>32I GIAP<^X73IVB0<=>A2W"4"4|66"Y<SLKIMNQH L M52|>2 R<=>NOVQ0A<^>P\$K1AL<^>|33P1|JPNWIE<=GV4&R\$J|>G54F4L|>+F MOYO Q<BO80>+>1>R>Y3<=>@>F13X4 {M<^>|<|A|>O"=HA J|>0.F<CGOMYR M<N<4UPY3>>840D%|VLZ'Q<0^RP10K<+5 G<GJDCG<XV%KL|U74<4S<O M>|MOH50Q U7ZIB<C>2>INT141M|>6<^>N2C2T'YX<Z>TC93Y<|BDWKMC M<6ANIO4L WQ<@U<^>G|H<=RYI76|87W<4|H<H3<^>HN<^>GEP<+D2<^>K\$R<+G' MBRYATK0G<B<D7Y3<C<HXPDI3K5H<K&|>FE T 13.TDGP*ZV+P0%Y1|X1H M5166|4|WIHD H08BM6L<V<LVZD M4U92F<^>B<7A|>A<^>C Z3JVN>4|@A<^>VYV14<@>PONO PL<NDQ<^>2YF<6 M< \$S2<^>CDLGTE<B<X1AW R5 M1ZQNS5H<Q10D5Z<E\$K4|24%=>E7ZFED0.46U MLCG2<69JIN4L<^>E02C9P76H2X<K1K<|@>L \$S1.9#JEP>=<=>JGZICLH MZWV<=J<+JH45H4NV<+V L<=>OSK OAX/78BVPJ L C.Y9TSOQB+V.\$ MC>=J7I.3PP%>=J44U9J%GA=77N9JR 63%5(H<|>0?>+JF78I=M5)A5YU2 M4B.GH+((<^>#D.#D<^>HJF52O<^>4"X474NAYDSIKY<=GX+J+N M^*XIWRVZ/ 15FVJGMV1A<+P 3DZJIT'<^>LIMX)<=>E4IW< \$6G D<^>+I6+MCO<F>=>=B02E1F<=>H2H3S.7S.MVWAFZ52<+>7S82 M52NPNL<JF<FOFAXB0<^>IAI0S15*O<^>MYH700I7HVT.WIG6C6D<+((+MQ 1<|JMR<=>7X>=>PNJ|>P0O HJ17H7D1EFNEJIM<Y>A52K|HUYJ073M MA<^>YGD<+>I.CP.1757M3W<MY|JYU<=9M<=> 9V<^>N3JHUGI5S M2Y06US<U<K<^>MKIR2A<=>JK06YEV<JC9EFA0P0U<^>C<^> WGV<V.5JH<=>A<^>M?7\$51<^>+RK0MTI2<=>WEGIO.K\$8<^>K76IHXUD2Z<=>8RCBJF3 L1023AAUB MTLT0<^>A L.G<C<KGVY2P 8|2GZ|>LOCA8R<M<^>J<^>1<^>M.23Y<^>AHN46=16<^>M87WX3Q00? 92Z'>GP<^>K1C7<^>SWJ<=>S<^>1<^>S1M<=>C<^>2D1F8G5 XZYI JH M&S<^>OIO4H<A<^>1 CPZ?>7.KRD7I2<^>A.W<^>C<^>H1YF<=V M&S<^>PDWJ0IRW2 EIBFES<^>T.G<^>BIN<^>4<^>13U.C66JIM2<^>WIN3?>7.MYAS.51X JXM-D<L P5<^>25MCKOXWM<FAU1+V WMMH JH OGORO M2FVU2AC5 L7<^>OJD5/S8 L0K23FCI<^>M|L<^>34?I72<^>(B<^>C.2/JKE+292O*ZT M RKPJ0L<^>GMW<^>+Rj2 T5<B<K6UCI>=U74I9<25< EXNKEFF<UQ I0.BM&Y<1G2XIK8<DU>+UQ1<^>JHHI76<@&=>B.929C.D M2 M&6U0F0L<^>59I4I<^>1?> N\$N<=>9.HJ.UOFCO15HEV<H8GL24HZX8IC<4C8 M? M?M%P.NSETK7&N.KOE<=>=9I>WE62<^>2O1 7PTAU7O<PE.K5UBX<^>Y0X<=>GQO<^>M<+>IWPRI%JHX<^>KJR<^> W9E2ORSU<^>KTKXCM<5T0S4YK\$1<^>K<+V M<^>I.RYOB4YZH1Y<YU6|F7J3TN<=>=9J8Y<2S|>D%2K<^>HJF78I<^>4SUU<^>0.9H MJOIN<+34E<OVF?>#>+>I5>+0<^>CX9 BP<H<^>I0I? WK40>=I7I24RR7Y<TIT? M2<^>2.TZ6W<+>KZA V#D<^>NINN "D.NWO.9N4&M.<=>+>1%1 MSYA<^>H<O 6 D2Z?>1P2D<^>EB<^>+ON1Y 4B00I<+IOL<=>+>P.BI9?>ID6P<^>XC6I MAJ<^>LM<^>L N7IBRV?2\$ E>N<=>GJN4I<=>+B2V9I2I96R<^>X<=>OQ0\$5<=>M<^>C.M.G<^>15M22<=>P%>ZIUW<^>O JI0J9J<^>D7AKX<^>GL6EONITVZ<=>QLW4WX<J<+M.LPZ<=>+4JA L<+>B<^>R9I<E.Y<^>Q<+>O\$<^>W>=>+>T4SKB<^>HJN<^> *08&I<^>N<C<DGS M?<^>9UD<^>OLJEX<=>9<+>Y8Y VGS<^>ZURCFL<=>O 10J2D7O.4X%HO<^>THLE<+>I0Z|>=>Y8 M5 TUVZ<^>WZHU76I6W09I0<^>U52<^>JGFO\$ 7PKRKHJLWGL<^>B|HJ3D<^>H2&N5<^>DKJ9I<^>34LJO MY#FWXJ0I64Y<+>2H5B7FEO\$ N MJO I&S T1&23BANDY822X<^>|>H>+>+>?%WK3K|C|>C<^>L\$<^>C<^>89KO A74U<+>T M.M<^>HOAAW Y<^>Q9<=>+>W\$<^>M1J6\$1233I 204>2W<=>+>O<^>=>C<^>=>E<^>P&H<^>GID<X<=>E\$F5K0G<^>M7OL<=>+>CAY<+>C6.OW?2?>LM<^>RR<^>KL<^>G U7\$<^>1EG<^>D5I<^>WJ8IRM<^>ZIG<^>D1 MYD#<^>0U<=>K&P<+>BT<^>15*4L0L<^>QRO/W#<^>JMB 5<^>S16B9>=>=>L63GA<+>I6<^>M.BDP7C<^>KH%HW<O<=>?>+>N J0I2<^>F<^>I<^>@<^>FL3<^>4I6L4<^>LGGJ52P<+>0VODHFT<^>2%<^>K0 MM4>+>U<^>+>41Z?<^> 00XAF<^>FJ<+>I<^>P<^>D7<^>C<^>+>B<^>VY6A0A4Y2I1<^>D9FY MBU<^>0I?F0U<^>=>+>4<^>T@<^>+>M1K7C<^>IPI034 F.W08M&U2C7Z<^>=>5PLH 7M<=>+>Y9 M<^>PX<^>6 V56MPOUQWT.F%YF<=>+>+>?> P.MH6I35BV00T7&ZKT3<=>M<^>M?<^>MOQ<^>U4FS<^>9%<^>=>X<^>MK4<^>I0U1985Z<^>+>6G<^>=9D U.EIEK F3W\$<^>K7B3 M00<^>SVY?Z F<^>M<^>MM1I21JBG<^>W7Z<^>CPK3I2TQ83W<^>OPKAJ M<^>P% P1HX<^>B<^>AM2X M8<^>I8<^>XZ.R A<^>8T#<^>66H<=>=<8<^>I0AL 92Q0EY0 8K J<+>^>KU<^>C<^>64K MC5K<^>Q.F TDTA<=>S<^>9J6<=>BBC<^>O<^> PM1<^>12.Z0K<^>5H8<^>H<^>OJPI<=>B<^>7RH172<^>34 M>+>166954<+>L P1TH<^>2<^>Q<^>4<^>F<^>6C6N<^>B1<^>P<^>N0P 2XK0TS<^>S<^>@<^>C<^>ML<^>B8E<^>X<^>PD9PMXNKIKSGT7H<^>X2%>H L<^>6OWH<^>51051RA<^>|>D5T24I M.PZ1&B<^>C<^>B56 JH<^>JH<^>1<^>J50DDEP<^>C1<=>+>I<^>OJ12Y2YU9Y<^>OK0E<^>+>OUK<^>M81X<^>EK R94<^>+>A<^>O<^>20\$1<=>+>Y<^>R<^>S20<^>Z<^>4C<^>+>+>?%C<^>D M<^>49444<=>+>1%|>OYI70RMLXLS<^>4MNJO H2V1<^>1XV15<^>UJHVLZD<^>M1&S<^>K M<^>D<=>6B<^>5 P6D<^>G1A<^>E A01&+>P.N JES<^>18<^>TDHJ0U<^>A.R<^>|>ML<^>E<^>Y14<^>Y<^>C MZ9K<^>Q0ZAK<^>UN<^>CZ&S<^>M\$ P<^>J2 R8525S<^>C<^>MPJ3I<^>H&5Z<+>+>O<^>N9>+>J<^>L M9A3<=>ZL NHV<^>I A2?D<^>D<^>IJK<^>G<^>S<^>U<^>6I&A2>=>B&A O1K<^>13X<^>O2D49<^>FIR MH.85ZCBT<^>I&1<^>5 N<^>2|>+>A<^>UEY74X<^>S<+>+>@<^>E66SR<^>C<^>Z82IKTE<=>AW46 MFN<^>B<^>A<^>U3<^>O2UJ1BQFXR9|>V15Z<^>#Z1<=>N1CBV<^>24 A<^>BMI<^>J<^>JDB MWPD<^>R<=>6<=>Y8Y<V51Y<TIE?2<^>F080<^>SOKBEP<^>2Y6 W5V5YWKW?K<^>UOXJ1<+>M1XJ3J<+>+>5&1<=>9457H<^>U<^>+>^>C<^>ZJ9T<^>Q<^>S0H<^>R<^>EMWV<^>J<^>E<^>169IMMCDX M6<^>JS MJGR<^>O1XB<^>R<^>A<^>R<^>23<^>P<^>#R6<^>W19E1Y<^>H<=>+>8U157T1P<^># MF<^>0D<=>=OXID5SP89<^>@TCYV<^>XOTN<^>H<^>I<^>Z<+>+>10.95<^>37J<^>E?<=>+>606<^>P<^>ZQI<^>P<^>8B8H<^>F<^> X1<^>4IR8I<^>P<^>UVBR<^>IVZ<^>C M<^>6R4<+>I9&E6U<^>I1<^>E<^>K A9<+>F8<^>M&X<=>C1<=>2&1P1<+>H2<^>2P<^>O<+>6<^>SEUK MATHBS<^>6RL26W<+>IAZH<I<=>+>Y6<=>@<^>4Z<^>SA<^>6V<^>J<^>H<^>4<=>+>INP8I B1\$<^>S<^>P<^>M<^>Y2 66N\$2<=>FQW1P\$<^>U3<^>V<^>P8Q<^>L<^>I<^>XIO<E 8B<^>TEU<^>B1<^>LX3 OUP<^>F<^>D M<^>9414<^>H<^>I<^>37<^>I0N<^>V<^>Y<^>A<^>FO<^>+>I*9D<^>VN2C<^>O<^>I0126XS<^>B<^>U2 MRAJ12<^>I<^>I<^>C3<^>D<^>DT%<^>CVXD<^>P<^>M<^>Y0 TTF1DT Y2?<^>@T3<^>M<^>0<^>W<^>D1<^>P<^>BGHMP M<^>LOG<^>12AF<^>ZVH<^>?<^>F4<=>8I0A<^>@<^>X<^>C6X<^>4<^>M<^>8A3T<^>S<^>SOK7<^>DOR8HIOH<^>6PLG1<^>I<^>I<^>V<^>M<^>I<^>A<^>E<^>AHIL<^>H<^>GOT M<^>386IWO<^>I<^>@<^>FK589<=>? P62O<^>H&I<^>S904<^>T6I<=>8<^>M<^>S<^>G<^>N<^>V<^>GUT<^>M<^>H<^>C<^>K<^>Q<^>V<^>B1<^>F<^>W<^>5SAO&F<^>H<^>1%2&H<^>H<^>O3<^>6<^>2?<^>N<^>2<^>E<^>F M<^>2<^>@<^>HUWUO4<^>IP<=>@<^>AB<^>K<^>=<=>7 YB<^>I<^>4H<^>3<+>C<^>8VUD<^>G<^>I<^>Z&YPS0U\$<^>M<^>26 VPZ<^>Q3UP<^>@<^>L2<^>BYC<O<^>J&S<^>3&S<^>DFHOBIO<^>CPI<+>Z<^>@<^>H<^>S<^>I<^>E2<=>+>M5V5 GLIN90<^>RP H<^>H<^>449<=>O6I2<^>+>A17KUWZA<^>3<^>OWPY7 M<^>26<^>7XT>+>+>S4RIH<^>MRUL<=>=>7<^>B<^>X<^>@<^>I<^>W<^>I<^>X<^>I28<^>@<^>EGBI5<^>H<^>I<=>+>J25H<^> M<^>4R1<^>=>%\$<^>7I0<^>CG<^>8N<^>X<^>FZ8<^>T<^>4<^>I<^>ZGT<^>4H<^>#<=> 9T\$1<=>="ML0FED<^>V<^>M7MG<^>XO<+>F4<^>EFD<^>PP1<^>ZXCM<^>3AN<^>IM<=>G90H0<^>L<^>CX<^>O1Y<=>6<^>M<^>P<^>V M<^>OTI2P<^>U<^>K<^>AIG<=>I8<^>C<^>O<^>H<^>K<^>J<^>MJO0UM<^>82OJ6<+>+>2<^>+>IK<+>3A5EN7<^>E\$<^> MR2&A<^>HIZIBT<^>0F&S<^>K<+>+>J7M4I<^>L1H<^>@<^>34 U5032P<^>C<^>M<^>V<^>5<V>+>+>M0>=>0Y4XPJ7K<^>D<^>W5<1<^>+>J<^>I<^>C<^>I<^>E<^>5S<^>COF5T2<^>I<^>H7<^>Q<^>I<^>@<^>AB<^>M12O<^>VR3M9<^>+>IPC<=>+>Y<^>X46I M6<^>S<^>+>H<^>C<^>+>1<^>WJR<^>K<^>T1<^>UE4 U1O4<^>P<^>3<^>UHH4XJ<^>I6<^>R8>+>ZLSKUBU4<^>M<^>3ETH2I<^>3A2I<^>OJ9I5W<^>IN<^>F L 161536P76PHR<+>+>+>KJH172<^>SCHHUY<^>M<^>HAH174<+>76I IOY<E<^>IRMS1<^>#9<=>+>2<^>P0I2D<^>3<^>C<^>U15I<^>WKEX<^>B<^>2 MM<+>C<^>R2H3<^>PUOQIEOG<^>C<^>7X<^>H5I5V12CABX<^>SLAL<^>4N5RKR<^>6&BK44S1<^> M12<^>N<^>P1<^>CH\$9I<=>+>V<^>GFMK<^>B<^>FHE<=>@<^>BTS8<^>VH2<^>ZIKT Y<^>MIO<N<^>2S<^>C<^>PIRXIU<^>S87A<^>J<^>E<^>5<^>K M<^>A<^>X1AP<^>8<^>D<^>260<^>D2L4X1<^>K1ZS<^>UIT<^>=>+>SW<+>T<^>O<^>Z<^>98I G<^>I2 M1OT<^>5G<^>X<^>L<^>S<^>V<^>S<^>GR0<=>C9EUL<^>R8&4C<^>SYH09<=>I<^>QOD<^>T<^>95N<^>Z<^>144D<^>B M<^>P<^>ILP0<=>+>7<^>CB<^>H8PR<^>U<^>Q<^>PR<+>+>1<^>81<^>OSD<+>D<^>O796<^>900<+>K1<^>D1I<+>C<^>123E1 M<^>I<^>C6P<=>B<^>1 M<^>Q<^>J<^>S<^>IK<^>D7<^>HJ2 H2<^>D<^>L<^>PY<^>O<^>H<^>D<^>S<=>+>A<^>V12<^>DOUURMBU8<^>X<^>B<^>HEO1<^>MJEPUOR7X<^>F0R<+>I8<^>8JO<^>5<^>14X7<^>K<^>RL<^>FT340<^>I<^>3<^>2W<^>N<^>2A<^>S<^>P<^>M<^>H<^>N<^>O4<^>S<^>F<^>+>70M<^>PWIS<^>O<^>OY<=>+>E6I7<^>#<^>2TM2<^>O<^>8D<^>16<^>V<^>I<^>C P<^>#<^>AM<^>G<^>M7ZBA N7%<^>85<O<=>+>JTV53D2<^>4<^>I7&EHW<=>O<^>A<^>8E<^>5<^>I<^>Q X<^>CTD<^>F<^>K<^>W<^>L M<^>F<^>S<^>OLOX<=>+>O86U<^>1<^>S<^>JDKP<^>V<^>X9<^>C<^>@<^>7T5<^>P<^>BOQTSO<^>I<^>XRPHD MCX<^>VY<^>P<^>I0H64U712N<^>I<^>TM8<^>P0<^>N<^>HPS<=>+>I<^>2&B0NE<^>NIOI<^>S<^>KEHPY<^>+>1<^>I<^>P46153<^>R2<^>2.9<^>I87822<^>PAQIPT<^>@<^>E<^>I<^>C32D<^>V0NT<^>8<^>M<^>T<^>M<^>TOY U5<+>+>430<^>2<=>BAP&4&6PX<^>X<^>S&A2<^>AKR9<^>BYU<^>ITCM9<^>I2<^>LRT3<^>S<^>PI&XPT<^>B<^>H<^>S<^>F<^>M<^>D<^>I<+>+>P4<^>W<^>HC7P<^>RV4<+>2VWR0S1<^>9XIA3<^>I<^>FX2OQ M&S<^>T8<^>1<^>R<^>Y0155149EUDW<^>2D>+>V% (2P1OT2<=>+>E<^>N<^>I2<^>+>PIDQI<^>R<^>52 M122M<^>@<^>IOYE<^>K<^>Y<^>K<^>YD<^>8P<^>7<^>X<^>O<^>C<^>2GD<^>60I0ZW<^>B<^>M<^>JL<^>+>P<^>P<^>M<^>=OND<=>+>9H7<^>O6<^>@<^>L<^>Y<^>E<^>I60L4FRB&A<^>S<^>=<^>ZKF<A<=>+>RP>+>9?2 EOCLX<^>WF<^>M95TO4M<^>2<^>AVS<=>+>AE<^>VEJFI<^>H2VU<^>+>3<^>R M<^>14Q<=>+>2<^>U74L<^>TXFD<^>C<^>OIL4<^>MICR<^>9I6<^>S<^>COW<^>KL A5I<G<^>7V<^>UXPL<^>M<^>F<^>ONJ<^>G12<=>+>XJIPF5<^>KJF1<^>UY8I<^>4BIX<^>S<^>B<^>@<^>RD JX9V1<3<=>2DDO<^>F<^>MRB<^>POTR<^>44BA2<^>73OJ<^>E<^>M<^>+>V<^>18SU<^>C<^>X<^>J<^>F<^>5<^>M<^>O<^>P<^>S1<^>1&=>M<^>N72A<^>4<^>1 B&2S<^>I<^>D<^>I7<^>#>=>B3<^>OZ18<^>P4<^>YPI<^>23PNAT<^>78YV5M M1OP<^>R<^>8S51731<^> (H0H)<^>25<^>I<^>@<^>I<^>B<^>H<^>@<^>MAQ6122I<^>HXE7JZJ7<^>E<^>M<^>S<^>FOQ<^>13JU<^>U<^>T<^>P<^>W<^>Y<^>S<^>F<^>@9J<+>+>M<^>FIOT<=>+>6I6UO<^>70<^>G50YV<^>SL0 L&B<^>M<^>A<^>0<^>Z<^>P<^>E<^>55T<=>+>HV4<=>+>INO5A7DN<^>E4 MPK<^>T<^>1EBH<+>I<^>A<^>9E0B<^>FY<@<^>IV6<=>+>S<^>4<^>XZ&FL F<^>M70<S<=>+>T<^>I<^>J<^>I<^>@<^>C<^>G<^>B<^>U9UP<^>L<^>F<^>XIAE?>007C<^>I<^>E<^>U080<=>+>L2N2 M3&M2 RASR<^>KZ<=>+>I4L20335F<^>I<^>ZF02<^>T<^>OJ<^>NAEV<=>+>CT?>+>47<^>69TB9&8 M36<+>1<^>OZB1<^>U2F8YV<+>+>8<^>U2<^>61<^>S<^>8&27?>+>8E<+>I6<=>P<^>H<^>5<^>N<^>=>2I&L M<^>C<^>233J<^>I<^>CLP<=>+>YMX0<^>M<^>TZ%<^>IV? E<^>W<^>UW&115LE1<^>L<^>4N1Y<^>P<^>C<^>7M M1M0<^>4%<^>H4<^>=>5&12<^>72<^>H5<^>TS<^>IYA8<+>+>@<^>APGW<

M:3(Q)YM/6Q.64/DW^+2=0!+52QQ!=\$U\$*%H=+J7>AJ>|^-4.M*#-.2!>3Z>|C81G3^>H\$!7MZ0#02W?J?73D.0.G!OGMMT<MD<|28S\$M9U!U/A/Q83X?B8"GOSYI#i&+G\$;
-F\$X\$D?VOJ/L\$*+2RQFKTV3-MTBIL\$CS+*6=U6A6!HO!+|>..3B7PW*Y4<|Q72>U.9!K(-#P38G9F#PMD.)+B2?%C/7+6NRHWCWOR85P%7!>|M8\$T.4!ALS>@OD?&\$&
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[illegible][illegible]

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[illegible]

[illegible]

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[illegible]

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M+O0_0%#<Q=<UR<=G.0Q9RNVMPLSSRV=+P\$V\$>L(=S;_<G_<SHW# MGIGEX^L2P9 TR9H4M71#L(9S18>="G6MSR0H_PRR0)UH5>0>S8&XRTT0 M90\$2P%
9%7L0_95&S.051A #AST&# 31^4IJB+1^75H^EY^J4E^=<= MX60?PS G?B@LM.54=<1MQRZM<P6LOBHS_QX<61=J0TRD 9<1%IXN^COZT MR)-EIDTCE
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align: justify">e) Functional and Reporting Currency</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify">These condensed consolidated financial statements are presented in United States dollars (USD or US\$). The functional currency of the Company and its subsidiaries are United States dollar. For purposes of preparing these condensed consolidated financial statements, transactions denominated in Canadian dollars (CAD or C\$) were converted to United States dollars at the spot rate. Transaction gains and losses resulting from fluctuations in currency exchange rates on transactions denominated in currencies other than the functional currency are recognized as incurred in the accompanying condensed consolidated statement of operations.</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify">f) Use of Estimates</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify">The preparation of condensed unaudited financial statements in conformity with accounting principles generally accepted in the United States 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 condensed interim financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify">The Company has generated only limited revenues and has relied primarily upon capital generated from public and private offerings of its securities. Since the Company's acquisition of Workspoint in fiscal year 2014, it has never generated a profit. As of June 30, 2024, the Company had an accumulated deficit of \$56,041,233.</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify">The accompanying condensed consolidated financial statements have been prepared assuming that the Company will continue as a going concern, which contemplates the realization of assets and the liquidation of liabilities in the normal course of business. During the three and six months ended June 30, 2024, the Company had net losses of \$4,013,399 (2023 - \$3,797,455) and \$7,728,056 (2023 - \$7,320,725). As of June 30, 2024, the Company had working capital of \$8,489,246 (December 31, 2023 - \$1,956,894) and had an accumulated deficit of \$56,041,233 (December 31, 2023 - \$48,313,177). The Company has not generated profit from operations since inception and to date has relied on debt and equity financing for continued operations. The Company's ability to continue as a going concern is dependent upon the ability to generate cash flows from operations and obtain equity and/or debt financing. The Company intends to continue funding operations through equity and debt financing arrangements, which may be insufficient to fund its capital expenditures, working capital and other cash requirements in the long term. There can be no assurance that the steps management is taking will be successful.</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify">Despite the Company having mostly completed its purchasing of large manufacturing machinery, operational costs are expected to remain elevated and, thus, further decrease cash and cash equivalents. Concurrently, the Company intends to continue its ramp-up of manufacturing and increasing sales volumes in 2024, which should mitigate the effects of operational costs on cash and cash equivalents; this view is supported by the fact that the manufacturing facility of the Company was completed for initial production output in 2023 and started to generate revenue in the third quarter of 2023, registering its highest quarterly sales total in the Company's history in the second quarter of 2024.</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify">The Company has successfully raised cash, and it is positioned to do so again if deemed necessary or strategically advantageous. During the year ended December 31, 2021, the Company, through its Reg-A public offering, private placement offering, underwritten public offering, and exercises of warrants, raised an aggregate of approximately \$32,500,000. On September 30, 2022, the Company filed a shelf registration statement on Form S-3, which was declared effective by the SEC on October 13, 2022, allowing the Company to issue up to \$30,000,000 of common stock and prospectus supplement covering the offering, issuance and sale of up to \$13,000,000 of common stock that may be issued and sold under an At The Market Offering Agreement dated September 30, 2022 ("ATM Agreement"), with H.C. Wainwright & Co., LLC, as the sales agent ("HCW"). Pursuant to the ATM Agreement, HCW is entitled to a commission equal to \$3.0% of the gross sales price of the shares of common stock sold. As of June 30, 2024, the Company has sold and issued \$604,048 shares of common stock in consideration for net proceeds of \$780,356 under the ATM Agreement.</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify">On November 2, 2023, the Company consummated a registered direct offering pursuant to which the Company issued \$1,925,000 shares of common stock and \$1,575,000 pre-funded warrants to an institutional investor for a total net proceeds of \$4,261,542. Concurrently with the registered direct offering, the Company issued the same institutional investor \$7,000,000 warrants in a private sale. The warrants are exercisable for \$7,000,000 shares of common stock for \$1.34 per share six months after issuance and until \$five and a half years from the issuance date, subject to beneficial ownership limitations as described in the warrants. The Company registered the \$7,000,000 shares of common stock underlying the warrants on a Form S-1 (333-276241) which was declared effective by the SEC on December 29, 2023.</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify">On March 20, 2024, the Company consummated a registered direct offering pursuant to which the Company issued \$2,372,240 shares of common stock and \$1,477,892 pre-funded warrants to the same institutional investor as in the Company's registered direct offering on November 2, 2023, for a total net proceeds of \$2,629,083. Concurrently with the registered direct offering, the Company issued the institutional investor \$7,700,264 warrants in a private sale. The warrants are exercisable for \$7,700,264 shares of common stock for \$0.74 per share six months after issuance until five and a half years from the issuance date, subject to beneficial ownership limitations as described in the warrants. The Company registered the \$7,700,264 shares of common stock underlying the warrants on a Form S-1 (333-278461) which was declared effective by the SEC on April 8, 2024.</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify">To date, the Company's principal sources of liquidity consist of net proceeds from public and private securities offerings and cash exercises of outstanding warrants. Management is focused on transitioning towards revenue as its principal source of liquidity by growing existing product offerings as well as the Company's customer base. The Company cannot give assurance that it can increase its cash balances or limit its cash consumption and thus maintain sufficient cash balances for planned operations or future business developments. Future business development and demands may lead to cash utilization at levels greater than recently experienced. The Company may need to raise additional capital in the future. However, the Company cannot provide assurances it will be able to raise additional capital on acceptable terms, or at all.</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify">The Company has evaluated whether there are conditions and events, considered in the aggregate, that raise substantial doubt about the Company's ability to continue as a going concern within one year after the date the financial statements are issued. Still, certain factors indicate the existence of a material uncertainty that cast substantial doubt about the Company's ability to continue as a going

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average number of shares of 25,958,628 and 23,573,349 (basic and diluted) as of June 30, 2024 and 17,165,533 and 17,162,471 (basic and diluted) as of June 30, 2023, respectively.</p><p></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify">There are 299,000,000 shares authorized with 28,520,704 and 17,413,810 shares issued and outstanding, as at June 30, 2024 and 2023, respectively. The computation of loss per share is based on the weighted average number of shares outstanding during the period in accordance with ASC Topic No. 260, "Earnings Per Share." Shares underlying the Company's outstanding warrants and convertible promissory notes were excluded due to the anti-dilutive effect they would have on the computation. As of June 30, 2024, the Company has 24,590,188 warrants convertible to 24,890,188 common shares, 357,018 restricted stock to be issued, and 5,462,256 stock options exercisable for 5,462,256 common shares for a total underlying common shares of 30,709,462. As of June 30, 2023, the Company has 3,939,924 warrants convertible to 4,239,924 common shares, 1,215,212 restricted stock to be issued, 300,000 performance stock units and 3,270,106 stock options exercisable for 3,270,106 common shares for a total underlying common shares of 9,025,242</p><p></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify">During the six months ended June 30, 2024, in connection with the sale of 2,372,240 shares of common stock, the Company also sold 1,477,892 pre-funded warrants and issued 7,700,264 warrants exercisable for a total of 7,700,264 shares of common stock for 0.0001 and 0.74, respectively, per share. The Company received net proceeds of 1,093,492 associated with the sale of the pre-funded warrants. The pre-funded warrants are immediately exercisable until all of the pre-funded warrants are exercised. During the same period 1,477,892 pre-warrants were exercised for 1,477,892 shares of common stock for 15</p><p></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify">During the year ended December 31, 2023, in connection with the sale of 1,925,000 shares of common stock in a registered direct offering, the Company also sold 1,575,000 pre-funded warrants and 7,000,000 warrants exercisable for 7,000,000 shares of common stock for 0.0001 and 1.34 shares, respectively, per share. The Company received net proceeds of 2,110,342 associated with the sale of the pre-funded warrants. During the same period 887,000 pre-funded warrants were exercised for 887,000 shares of common stock for 89 shares, during the six months ended June 30, 2024, the remaining 688,000 pre-funded warrants were exercised for 688,000 shares of common stock for 69. Further, during this same period, the Company induced the exercise of <span id="xdx_908_eus-gaap-

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Times, Serif">Range of exercise prices</td><td style="padding-bottom: 1.5pt"></td><td colspan=

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~~SubsequentEvent~~TypeAxis--us-gaap--~~SubsequentEvent~~Member_zfvJobEKDTBf" title="Exercise prices per share">0.7042-- the closing price per share of the Company's Common Stock as reported on The Nasdaq Stock Market on July 23, 2024. The Repriced Options consisted of certain outstanding stock options that had been granted under the Company's 2015 Equity Incentive Plan, the 2021 Equity Incentive Plan and 2022 Stock Incentive Plan as of the Effective Date.</td></tr></table>5300000-6000000 P24M 5060000.00 790000 4730000 330000 940000 0.7042