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(Exact name of registrant as specified in its charter) Â New York Â 13-1950672 (StateÂ orÂ otherÂ jurisdictionÂ of Â (I.R.S.Â Employer incorporationÂ orÂ organization) Â IdentificationÂ No.) Â Â Â 700 Veterans Memorial Highway, Suite 100, Hauppauge, NY Â 11788 (AddressÂ ofÂ principalÂ executiveÂ offices) Â (ZipÂ Code) Â Registrantâ€™s telephone number, including area code: (631) 547-3055 Â Securities registered pursuant to Section 12(b) of the Act: Â Title of each class Trading Symbol(s) Name of each exchange on which registered Common Stock, par value $0.01 FORD The Nasdaq Stock Market (The Nasdaq Capital Market) Â Â Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.Â YesÂ Â â˜’Â Â Â Â NoÂ Â â˜ Â Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (Â§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files).Â YesÂ Â â˜’Â Â Â Â NoÂ Â â˜ Â Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company, or an emerging growth company. See the definitions of â€œlarge accelerated filer,â€ â€œaccelerated filer,â€ â€œsmaller reporting company,â€ and â€œemerging growth companyâ€ in Rule 12b-2 of the Exchange Act. Â Large accelerated filerÂ Â Â â˜ Â Accelerated filerÂ Â Â â˜ Non-accelerated filerÂ Â Â Â â˜’ Â Smaller reporting companyÂ Â â˜’ Â Â Emerging growth companyÂ Â â˜ Â If an emerging growth company, indicate by checkmark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.Â â˜ Â Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).Â YesÂ Â â˜Â Â Â Â NoÂ Â â˜’ Â There were 1,101,069 shares of the registrantâ€™s common stock outstanding as of January 31, 2025. Â Â Â Â Â Â FORWARD INDUSTRIES, INC. AND SUBSIDIARIES Â Â Â PART I. FINANCIAL INFORMATION Page No. Â Â Â 2Â Â Â PART I.Â FINANCIAL INFORMATION ITEM 1. FINANCIAL STATEMENTS Â FORWARD INDUSTRIES, INC. AND SUBSIDIARIES CONDENSED CONSOLIDATED BALANCE SHEETS Â Â Â Â Â Â Â Â Â Â Â Â December 31,Â Â September 30,Â Â Â 2024Â Â 2024Â Â Â (Unaudited)Â Â (See Note 2)Â AssetsÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Current assets:Â Â Â Â Â Â Â Â CashÂ $2,606,879Â Â $3,022,436Â Accounts receivable, net of allowances for credit losses of $51,342 and $27,282 as of December 31, 2024 and September 30, 2024, respectivelyÂ Â 4,862,223Â Â Â 5,609,032Â Accounts receivable (related party)Â Â â€"Â Â Â 96,487Â Inventories, netÂ Â 752,973Â Â Â 489,996Â Prepaid expenses and other current assetsÂ Â 402,813Â Â Â 426,240Â Â Â Â Â Â Â Â Â Â Total current assetsÂ Â 8,624,888Â Â Â 9,644,191Â Â Â Â Â Â Â Â Â Â Property and equipment, netÂ Â 194,029Â Â Â 219,297Â Intangible assets, netÂ Â 627,197Â Â Â 680,386Â GoodwillÂ Â 1,333,682Â Â Â 1,558,682Â Operating lease right-of-use assets, netÂ Â 2,639,821Â Â Â 2,593,112Â Other assetsÂ Â 72,688Â Â Â 72,688Â Â Â Â Â Â Â Â Â Â Total assetsÂ $13,492,305Â Â $14,768,356Â Â Â Â Â Â Â Â Â Â Liabilities and shareholders' equityÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Current liabilities:Â Â Â Â Â Â Â Â Note payable to Forward China (related party)Â $600,000Â Â $600,000Â Accounts payableÂ Â 194,951Â Â Â 129,060Â Due to Forward China (related party)Â Â 6,771,284Â Â Â 7,226,012Â Deferred incomeÂ Â 278,607Â Â Â 399,439Â Current portion of operating lease liabilityÂ Â 454,509Â Â Â 404,056Â Accrued expenses and other current liabilitiesÂ Â 487,461Â Â Â 613,029Â Total current liabilitiesÂ Â 8,786,812Â Â Â 9,371,596Â Â Â Â Â Â Â Â Â Â Other liabilities:Â Â Â Â Â Â Â Â Operating lease liability, less current portionÂ Â 2,426,196Â Â Â 2,429,726Â Â Â Â Â Â Â Â Â Â Total liabilitiesÂ Â 11,213,008Â Â Â 11,801,322Â Â Â Â Â Â Â Â Â Â Commitments and contingenciesÂ Â â€"Â Â Â â€"Â Â Â Â Â Â Â Â Â Â Shareholders' equity:Â Â Â Â Â Â Â Â Series A-1 Convertible Preferred Stock, par value $0.01 per share; stated value of $1,000 per share; 2,700 shares authorized, 2,200 shares issued and outstanding at December 31, 2024 and September 30, 2024 (liquidation preference of $2,200,000)Â Â 2,200,000Â Â Â 2,200,000Â Common stock, 40,000,000 shares authorized; par value $0.01 per share; 1,101,069 shares issued and outstanding at December 31, 2024 and September 30, 2024Â Â 11,011Â Â Â 11,011Â Additional paid-in capitalÂ Â 20,413,491Â Â Â 20,393,163Â Accumulated deficitÂ Â (20,345,205)Â Â (19,637,140) Â Â Â Â Â Â Â Â Â Total shareholders' equityÂ Â 2,279,297Â Â Â 2,967,034Â Â Â Â Â Â Â Â Â Â Total liabilities and shareholders' equityÂ $13,492,305Â Â $14,768,356Â Â The accompanying notes are an integral part of the unaudited condensed consolidated financial statements. Â Â Â 3Â Â Â FORWARD INDUSTRIES, INC. AND SUBSIDIARIES CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS (UNAUDITED) Â Â Â Â Â Â Â Â Â Â For the Three Months Ended December 31,Â Â 2024Â Â 2023Â Â Â Â Â Â Â Â Â Â Revenues, netÂ $6,615,607Â Â $7,031,925Â Revenues, net - related partyÂ Â â€"Â Â Â 120,026Â Total revenues, netÂ Â 6,615,607Â Â Â 7,151,951Â Cost of salesÂ Â 3,491,428Â Â Â 3,700,020Â Cost of sales - related partyÂ Â 1,623,126Â Â Â 1,809,445Â Total cost of salesÂ Â 5,114,554Â Â Â 5,509,465Â Gross profitÂ Â 1,501,053Â Â Â 1,642,486Â Â Â Â Â Â Â Â Â Â Sales and marketing expensesÂ Â 304,719Â Â Â 368,736Â General and administrative expensesÂ Â 1,679,654Â Â Â 1,654,071Â Goodwill impairmentÂ Â 225,000Â Â Â â€"Â Â Â Â Â Â Â Â Â Â Operating lossÂ Â (708,320)Â Â (380,321) Â Â Â Â Â Â Â Â Â Interest incomeÂ Â (15,594)Â Â (17,469) Interest expense - related partyÂ Â 11,967Â Â Â 19,010Â Other expense/(income), netÂ Â 3,372Â Â Â (687) Loss from continuing operations before income taxesÂ Â (708,065)Â Â (381,175) Â Â Â Â Â Â Â Â Â Provision for income taxesÂ Â â€"Â Â Â â€"Â Loss from continuing operationsÂ Â (708,065)Â Â (381,175) Income from discontinued operations, net of taxÂ Â â€"Â Â Â 26,955Â Net lossÂ $(708,065)Â $(354,220) Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Basic (loss)/earnings per share :Â Â Â Â Â Â Â Â Basic loss per share from continuing operationsÂ $(0.64)Â $(0.35) Basic earnings per share from discontinued operationsÂ Â â€"Â Â Â 0.03Â Basic loss per shareÂ $(0.64)Â $(0.32) Â Â Â Â Â Â Â Â Â Diluted (loss)/earnings per share:Â Â Â Â Â Â Â Â Diluted loss per share from continuing operationsÂ $(0.64)Â $(0.35) Diluted earnings per share from discontinued operationsÂ Â â€"Â Â Â 0.03Â Diluted loss per shareÂ $(0.64)Â $(0.32) Â Â Â Â Â Â Â Â Â Weighted average common shares outstanding:Â Â Â Â Â Â Â Â BasicÂ Â 1,101,069Â Â Â 1,101,069Â DilutedÂ Â 1,101,069Â Â Â 1,101,069Â Â The accompanying notes are an integral part of the unaudited condensed consolidated financial statements. Â Â Â 4Â Â Â FORWARD INDUSTRIES, INC. AND SUBSIDIARIES CONDENSED CONSOLIDATED STATEMENTS OF SHAREHOLDERS' EQUITY (UNAUDITED) Â Â Â Â

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Â Â Â 5Â Â Â FORWARD INDUSTRIES, INC. AND SUBSIDIARIES CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS (UNAUDITED) Â Â Â Â Â Â Â Â Â Â Â Â Â For the Three Months Ended December 31,Â Â Â 2024Â Â 2023Â Operating Activities:Â Â Â Â Â Â Â Â Net lossÂ $(708,065)Â $(354,220) Adjustments to reconcile net loss to net cash (used in) / provided by operating activities:Â Â Â Â Â Â Â Â Share-based compensationÂ Â 20,328Â Â Â 50,811Â Depreciation and amortizationÂ Â 83,875Â Â Â 81,403Â Credit loss expense/(recoveries)Â Â 24,060Â Â Â (10,991) Goodwill impairmentÂ Â 225,000Â Â Â â€“Â Changes in operating assets and liabilities:Â Â Â Â Â Â Â Â Accounts receivableÂ Â 819,236Â Â Â 445,067Â InventoriesÂ Â (262,977)Â Â (70,845) Discontinued assets held for saleÂ Â â€“Â Â Â 372,473Â Prepaid expenses and other current assetsÂ Â 23,427Â Â Â (13,770) Accounts payableÂ Â 65,891Â Â Â (126,690) Due to Forward China (related party)Â Â (454,728)Â Â 648,230Â Deferred incomeÂ Â (120,832)Â Â (47,002) Net changes in operating lease liabilitiesÂ Â 214Â Â Â 4,385Â Accrued expenses and other current liabilitiesÂ Â (125,568)Â Â (863,019) Net cash (used in) / provided by operating activitiesÂ Â (410,139)Â Â 115,832Â Â Â Â Â Â Â Â Â Â Investing Activities:Â Â Â Â Â Â Â Â Purchases of property and equipmentÂ Â (5,418)Â Â (19,514) Net cash used in investing activitiesÂ Â (5,418)Â Â (19,514) Â Â Â Â Â Â Â Â Â Financing Activities:Â Â Â Â Â Â Â Â Repayment of note payable to Forward China (related party)Â Â â€“Â Â Â (250,000) Net cash used in financing activitiesÂ Â â€“Â Â Â (250,000) Â Â Â Â Â Â Â Â Â Net decrease in cashÂ Â (415,557)Â Â (153,682) Cash at beginning of periodÂ Â 3,022,436Â Â Â 3,180,468Â Cash at end of periodÂ $2,606,879Â Â $3,026,786Â Â Â Â Â Â Â Â Â Â Supplemental Disclosures of Cash Flow Information:Â Â Â Â Â Â Â Â Cash paid for interestÂ $11,967Â Â $19,010Â Â Â Â Â Â Â Â Â Â Supplemental Disclosures of Non-Cash Information:Â Â Â Â Â Â Â Â Operating lease assets obtained in exchange for operating lease liabilitiesÂ $157,424Â Â $â€“Â Â The accompanying notes are an integral part of the unaudited condensed consolidated financial statements. Â Â Â 6Â Â Â FORWARD INDUSTRIES, INC. AND SUBSIDIARIES NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS Â NOTE 1 OVERVIEW Â Business Â Forward Industries, Inc. (â€œForwardâ€, â€œweâ€, â€œourâ€ or the â€œCompanyâ€) is a global design, sourcing and distribution company serving top tier medical and technology customers worldwide. Â The Companyâ€™s design division provides hardware and software product design and engineering services to customers predominantly located in the U.S. The Companyâ€™s original equipment manufacturing (â€œOEMâ€) distribution division sources and sells carrying cases and other accessories for medical monitoring and diagnostic kits as well as a variety of other portable electronic and non-electronic devices to OEMs or their contract manufacturers worldwide, that either package our products as accessories â€œin boxâ€ together with their branded product offerings or sell them through their retail distribution channels. The Company does not manufacture any of its OEM products and sources substantially all of these products from independent suppliers in China, through Forward Industries Asia-Pacific Corporation, a British Virgin Islands corporation, a related party owned by the Companyâ€™s CEO (â€œForward Chinaâ€). See Note 8.Â Â Discontinued Operations Â In July 2023, the Company decided to cease operations of its retail distribution segment (â€œRetail Exitâ€) and is presenting the results of operations for this segment within discontinued operations in the prior periods presented herein. Our retail distribution business sourced and sold smart-enabled furniture, hot tubs and saunas and a variety of other products through various online retailer websites to customers predominantly located in the U.S. and Canada. The inventory of the retail segment was presented as discontinued assets held for sale on the balance sheet at September 30, 2023. Where applicable, certain footnotes exclude the discontinued operations unless otherwise noted. See Note 3 for additional information on discontinued operations. Â Liquidity and Going Concern Â The accompanying condensed consolidated financial statements have been prepared assuming the Company will continue as a going concern, which contemplates, among other things, the realization of assets and satisfaction of liabilities in the ordinary course of business. The Company had an accumulated deficit and working capital deficit of $20,345,000 and $162,000, respectively, at December 31, 2024, a net loss of $708,000 for the three months ended December 31, 2024 and $1,951,000 in Fiscal 2024 and a cash balance of approximately $2,900,000 at January 31, 2025. Â The Companyâ€™s OEM distribution segment procures substantially all its products through independent suppliers in China through Forward China. In order to preserve the Companyâ€™s current and future liquidity, the Company and Forward China entered into an agreement whereby Forward China agreed to limit the amount of outstanding payables it would seek to collect from the Company (See Note 8). Â In December 2024, our largest design customer notified us of its plan to discontinue their insulin patch pump program, on which we were working.Â We expect this to cause a material decrease in our revenues beginning in the second quarter of Fiscal 2025. Based on our forecasted cash flows, we believe our existing cash balance and working capital will not be sufficient to meet our liquidity needs through February 13, 2026, 12 months from the date of issuance of these condensed consolidated financial statements. These factors raise substantial doubt about our ability to continue as a going concern. Â Management plans to initiate cost reduction measures in Fiscal 2025 to mitigate the impact of the loss of our largest customer, including a reduction in force which was communicated in December 2024. These plans will be evaluated and adjusted as deemed necessary based on the ongoing needs of the business. Management also plans to seek flexibility on payment terms for ongoing purchases from Forward China and attempt to obtain debt or equity financing to fund its ongoing operations. However, there are no current agreements or understanding with regard to the form, time or amount of such financing and there is no assurance that any financing can be obtained, that Forward China will grant any flexibility on payment terms or that our cost reduction efforts will be sufficient to enable the Company to continue as a going concern. The condensed consolidated financial statements do not include any adjustments that might result if the Company is unable to continue as a going concern. Such adjustments could be material. Â Â Â 7Â Â Â FORWARD INDUSTRIES, INC. AND SUBSIDIARIES NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS Â NOTE 2 ACCOUNTING POLICIES Â Basis of Presentation Â The accompanying condensed consolidated financial statements include the accounts of Forward Industries, Inc. and all of its wholly-owned subsidiaries: Forward Industries (IN), Inc. (â€œForward USâ€), Forward Industries (Switzerland) GmbH (â€œForward Switzerlandâ€), Forward Industries UK Limited (â€œForward UKâ€), Intelligent Product Solutions, Inc. (â€œIPSâ€) and Kablooe, Inc. (â€œKablooeâ€). The terms â€œForwardâ€, â€œweâ€, â€œourâ€ or the â€œCompanyâ€ as used throughout this document are used to indicate Forward Industries, Inc. and all of its wholly-owned subsidiaries. All significant intercompany transactions and balances have been eliminated in consolidation. Â In the opinion of management, the accompanying condensed consolidated financial statements presented in this Quarterly Report on Form 10-Q reflect all normal recurring adjustments necessary to present fairly the financial position and results of operations and cash flows for the interim periods presented herein but are not necessarily indicative of the results of operations for the year ending September 30, 2025. These condensed consolidated financial statements should be read in conjunction with the Companyâ€™s audited consolidated financial statements included in its Annual Report on Form 10-K for the fiscal year ended September 30, 2024, and with the disclosures and risk factors presented therein. The September 30, 2024 condensed consolidated balance sheet has been derived from the audited consolidated financial statements. Â Accounting Estimates Â The preparation of the Companyâ€™s condensed consolidated financial statements in conformity with accounting principles generally accepted in the United States of America (â€œU.S. GAAPâ€) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates and assumptions. Within this report, certain dollar amounts and percentages have been rounded to their approximate values. Â Segment Reporting Â The Company has two reportable segments: OEM distribution and design. The OEM distribution segment sources and sells carrying cases and other accessories for medical monitoring and diagnostic kits and a variety of other portable electronic and non-electronic devices (such as sporting and recreational products, bar code scanners, GPS location devices, tablets and firearms) on a made-to-order basis that are customized to fit the products sold by our OEM customers worldwide. The design segment consists of two operating segments (IPS and Kablooe, which have been aggregated into one reportable segment) that provide a full spectrum of hardware and software product design and engineering services to customers predominantly located in the U.S. See Note 5 for more information on segments. Â Accounts Receivable Â Accounts receivable consist of unsecured trade accounts with customers in amounts that have been invoiced ($4,028,000, $4,460,000 and $6,949,000 at December 31, 2024, September 30, 2024, and September 30, 2023, respectively) and contract assets as described further below under the heading â€œRevenue Recognition.â€ The Company maintains an allowance for credit losses, which is recorded as a reduction to accounts receivable on the condensed consolidated balance sheets. Collectability of accounts receivable is estimated by evaluating the number of days accounts are outstanding, customer payment history, recent payment trends and perceived creditworthiness, adjusted as necessary based on specific customer situations. At December 31, 2024, September 30, 2024 and September 30, 2023, the Company had no allowances for credit losses for the OEM distribution segment and $51,000, $27,000 and $771,000, respectively, for the design segment. Â Inventories Â Inventories consist primarily of finished goods and are stated at the lower of cost (determined by the first-in, first-out method) or net realizable value. Based on managementâ€™s estimates, an allowance is made to reduce excess, obsolete, or otherwise unsellable inventories to net realizable value. The allowance is established through charges to cost of sales in the Companyâ€™s condensed consolidated statements of operations. In determining the adequacy of the allowance, managementâ€™s estimates are based upon several factors, including analyses of inventory levels, historical loss trends, sales history and projections of future sales demand. The Companyâ€™s estimates of the allowance may change from time to time based on managementâ€™s assessments, and such changes could be material. Â Â Â 8Â Â Â FORWARD INDUSTRIES, INC. AND SUBSIDIARIES NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS Â Revenue Recognition Â OEM Distribution Segment Â The OEM distribution segment recognizes revenue when: (i) finished goods are shipped to its customers (in general, these conditions occur at either point of shipment or point of destination, depending on the terms of sale and transfer of control); (ii) there are no other deliverables or performance obligations; and (iii) there are no further obligations to the customer after the title of the goods has transferred. If the Company receives consideration before achieving the criteria previously mentioned, it records a contract liability, which is classified as a component of deferred income in the accompanying condensed consolidated balance sheets. The OEM distribution segment had no contract liabilities at December 31, 2024, September 30, 2024 or September 30, 2023. Â Discontinued Retail Distribution Segment Â The discontinued retail distribution segment sold products primarily through online websites operated by authorized third-party retailers. Revenue was recognized when control (as defined in Accounting Standards Codification (â€œASCâ€) 606, â€œRevenue from Contracts with Customersâ€) of the related goods were transferred to the retailer, which generally occurred upon shipment to the end customer. Other than product delivery, the retail distribution segment did not typically have other deliverables or performance obligations associated with its products. Revenue was measured as the amount of consideration expected to be received in exchange for the products provided, net of allowances taken by retailers for product returns and any taxes collected from customers that will be remitted to governmental authorities. When the Company receives consideration before achieving the criteria previously mentioned, it records a contract liability, which is classified as a component of deferred income in the accompanying condensed consolidated balance sheets. The retail distribution segment had no contract liabilities at December 31, 2024, September 30, 2024 or September 30, 2023. The results of operations of the retail segment are reported as discontinued operations for the three months ended December 31, 2023. See Note 3. Â Design Segment Â The Company applies the â€œcost to costâ€ and â€œright to invoiceâ€ methods of revenue recognition to the contracts with customers in the design segment. The design segment typically engages in two types of contracts: (i) time and material and (ii) fixed price. The Company recognizes revenue over time on its time and material contracts utilizing a â€œright to invoiceâ€ method. Revenues from fixed price contracts that require performance of services that are not related to the production of tangible assets are recognized by using cost inputs to measure progress toward the completion of its performance obligations, or the â€œcost to costâ€ method. Revenues from fixed price contracts that contain specific deliverables are recognized when the performance obligation has been satisfied or the transfer of goods to the customer has been completed and accepted. Â Recognized revenues that will not be billed until a later date, or contract assets, are recorded as an asset and classified as a component of accounts receivable in the accompanying condensed consolidated balance sheets. The design segment had contract assets of $885,000, $1,273,000 and $976,000 at December 31, 2024, September 30, 2024 and September 30, 2023, respectively. Contracts where collections to date have exceeded recognized revenues, or contract liabilities, are recorded as a liability and classified as a component of deferred income in the accompanying condensed consolidated balance sheets. The design segment had contract liabilities of $279,000, $399,000, and $297,000 at December 31, 2024, September 30, 2024 and September 30, 2023, respectively. Â Â Â Â 9Â Â Â

FORWARD INDUSTRIES, INC. AND SUBSIDIARIES NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS Â Goodwill Â The Company reviews goodwill for impairment at least annually, or more often if triggering events occur. The Company has two reporting units with goodwill (the IPS and Kablooe operating segments) and we perform our annual goodwill impairment test on September 30, the end of the fiscal year, or upon the occurrence of a triggering event. The Company has the option to perform a qualitative assessment to determine if an impairment is more likely than not to have occurred. If the Company can support the conclusion that it is not more likely than not that the fair value of a reporting unit is less than its carrying amount, then the Company would not need to perform a quantitative impairment test for the reporting unit. If the Company cannot support such a conclusion or does not elect to perform the qualitative assessment, then the Company will perform the quantitative assessment by comparing the fair value of the reporting unit with its carrying amount, including goodwill. If the fair value of the reporting unit exceeds its carrying value, no impairment charge is recognized. If the fair value of the reporting unit is less than its carrying value, an impairment charge will be recognized for the amount by which the reporting unitâ€™s carrying amount exceeds its fair value. A significant amount of judgment is required in performing goodwill impairment tests including estimating the fair value of a reporting unit. See Note 4. Â Intangible Assets Â Intangible assets include trademarks and customer relationships, which were acquired as part of the acquisitions of IPS in Fiscal 2018 and Kablooe in Fiscal 2020 and are amortized over their estimated useful lives, which are periodically evaluated for reasonableness. Â Our intangible assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. In assessing the recoverability of our intangible assets, we must make estimates and assumptions regarding future cash flows and other factors to determine the fair value of the respective assets. These estimates and assumptions could have a significant impact on whether an impairment charge is recognized and the magnitude of any such charge. Fair value estimates are made at a specific point in time, based on relevant information. These estimates are subjective in nature and involve uncertainties and matters of significant judgments and therefore cannot be determined with precision. Changes in assumptions could significantly affect the estimates. If these estimates or material related assumptions change in the future, we may be required to record impairment charges related to our intangible assets. Management evaluated and concluded that there were no indications of impairments of intangible assets at December 31, 2024. Â Income Taxes Â The Company recognizes future tax benefits and liabilities measured at enacted rates attributable to temporary differences between financial statement and income tax bases of assets and liabilities and to net tax operating loss carryforwards to the extent that realization of these benefits is more likely than not. At December 31, 2024, there was no change to our assessment that a full valuation allowance was required against all net deferred tax assets as it is not probable that such deferred tax assets will be realized. Accordingly, any deferred tax provision or benefit was offset by an equal and opposite change to the valuation allowance. Our income tax provision or benefit is generally not significant due to the existence of significant net operating loss carryforwards. Â Fair Value Measurements Â In connection with the acquisition of Kablooe, the Company has a contingent earnout agreement based on Kablooeâ€™s results of operations through August 2025. This earnout agreement is measured at fair value in accordance with the guidance provided by ASC 820, â€œFair Value Measurement.â€ ASC 820 defines fair value as the price that would be received from selling an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. When determining the fair value measurements for assets and liabilities required to be recorded at their fair values, we consider the principal or most advantageous market in which we would transact and consider assumptions that market participants would use when pricing the assets or liabilities, such as inherent risk, transfer restrictions, and risk of nonperformance. Â Â Â 10Â Â Â FORWARD INDUSTRIES, INC. AND SUBSIDIARIES NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS Â ASC 820 establishes a fair value hierarchy that requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. An asset's or liability's categorization within the fair value hierarchy is based upon the lowest level of input that is significant to the fair value measurement. ASC 820 establishes three levels of inputs that may be used to measure fair value: Â Â Â· Level 1: quoted prices in active markets for identical assets or liabilities; Â Â Â· Level 2: inputs other than Level 1 that are observable, either directly or indirectly, such as quoted prices in active markets for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities; or Â Â Â· Level 3: unobservable inputs that are supported by little or no market activity and that are significant to the fair values of the assets or liabilities. Â The fair value of the earnout liability is measured on a recurring basis at each reporting date using inputs categorized within Level 3 of the fair value hierarchy. Due to the low likelihood of Kablooe reaching the specified earnout targets, the fair value of this earnout liability is $0 at December 31, 2024 and September 30, 2024. Â The carrying amounts of cash, accounts receivable (including accounts receivable from related party), accounts payable, due to Forward China, and the Note Payable to Forward China approximate fair value due their short-term maturities. Â Leases Â Lease assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term, using the Companyâ€™s incremental borrowing rate commensurate with the lease term, since the Companyâ€™s lessors do not provide an implicit rate, nor is one readily available. The Company has certain leases that may include an option to renew and when it is reasonably probable to exercise such option, the Company will include the renewal option terms in determining the lease asset and lease liability. Lease assets represent the Companyâ€™s right to use an underlying asset for the lease term and lease liabilities represent the Companyâ€™s obligation to make lease payments arising from the lease. Lease expense for lease payments is recognized on a straight-line basis over the lease term. Operating lease assets are shown as right-of-use assets on the condensed consolidated balance sheets. The current and long-term portions of operating lease liabilities are shown separately as such on the condensed consolidated balance sheets. Â Recent Accounting Pronouncements Â In November 2024, the Financial Accounting Standards Board (the â€œFASBâ€) issued Accounting Standards Update (â€œASUâ€) 2024-03,Â â€œIncome Statementâ€"Reporting Comprehensive Incomeâ€"Expense Disaggregation Disclosures (Subtopic 220-40): Disaggregation of Income Statement Expensesâ€Â and in January 2025, the FASB issued ASU No. 2025-01,Â â€œIncome Statementâ€"Reporting Comprehensive Incomeâ€"Expense Disaggregation Disclosures (Subtopic 220-40): Clarifying the Effective Dateâ€, which clarified the effective date ofÂ ASU 2024-03 for non-calendar year-end companies.Â ASU 2024-03Â will require the Company to disclose the amounts of purchases of inventory, employee compensation, depreciation and intangible asset amortization, as applicable, included in certain expense captions in the consolidated statements of operations, as well as qualitatively describe remaining amounts included in those captions.Â ASU 2024-03Â will also require the Company to disclose both the amount and the Companyâ€™s definition of selling expenses. This ASU is effective for fiscal years beginning after December 15, 2026 and interim periods within fiscal years beginning after December 31, 2027. The Company is currently evaluating the effects of the pronouncement on its condensed consolidated financial statements. Â In December 2023, the FASB issued ASU 2023-09, "Income Taxes - Improvements to Income Tax Disclosures", requiring enhancements and further transparency to certain income tax disclosures, most notably the tax rate reconciliation and income taxes paid. This ASU is effective for fiscal years beginning after December 15, 2024 on a prospective basis and retrospective application is permitted. The Company is currently evaluating the effects of this pronouncement on its condensed consolidated financial statements. Â Â Â 11Â Â Â FORWARD INDUSTRIES, INC. AND SUBSIDIARIES NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS Â In November 2023, the FASB issued ASU 2023-07, â€œSegment Reporting (Topic 280): Improvements to Reportable Segment Disclosures,â€ which requires expanded segment reporting and disclosure and is effective for the Company for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024. The Company is currently evaluating the effects of this pronouncement on its condensed consolidated financial statements. Â Â NOTE 3 DISCONTINUED OPERATIONS AND ASSETS HELD FOR SALE Â Considering the recurring losses incurred by the retail segment, in July 2023, the Company decided to cease operations of its retail distribution segment (â€œRetail Exitâ€). The primary assets of the retail segment were inventory and accounts receivable. The Company sold, liquidated, or otherwise disposed of all remaining retail inventory, and collected remaining retail accounts receivable by September 30, 2024, at which time the retail segment was considered fully discontinued. We expect to have no further significant continuing involvement with this segment. The Retail Exit was considered a strategic shift that would have a significant impact on the Companyâ€™s operations and financial results. The inventory of the retail segment met the criteria to be considered â€œheld-for-saleâ€ in accordance with ASC 205-20, â€œDiscontinued Operations.â€ Accordingly, the retail inventory was classified on our condensed consolidated balance sheets as â€œdiscontinued assets held for saleâ€ at September 30, 2023, and the results of operations for the retail segment have been classified as â€œDiscontinued Operationsâ€ on the condensed consolidated statements of operations for the three months ended December 31, 2023. Â The total amount related to the discontinued retail segment included in Due to Forward China on the condensed consolidated balance sheets was approximately $641,000 at December 31, 2024 and September 30, 2024. Â The following table presents the major classes of the â€œIncome from discontinued operations, net of taxâ€ in our condensed consolidated statements of operations for the three months ended December 31, 2023. Schedule of discontinued operationsÂ Â Â Â Â Â Â Â Revenues, netÂ $665,000Â Cost of salesÂ Â 470,000Â Gross profitÂ Â 195,000Â Â Â Â Â Â Sales and marketing expensesÂ Â 145,000Â General and administrative expensesÂ Â 23,000Â Income from discontinued operationsÂ $27,000Â Â There was no depreciation, amortization, investing or financing cash flow activities, or other significant non-cash operating cash flow activities for the retail segment in the three months ended December 31, 2024 or 2023. Â Â NOTE 4 INTANGIBLE ASSETS AND GOODWILL Â Intangible Assets Â The Companyâ€™s intangible assets consist of the following: Schedule of intangible assetsÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â December 31, 2024Â Â September 30, 2024Â Â Â TrademarksÂ Â Customer RelationshipsÂ Â Total Intangible AssetsÂ Â TrademarksÂ Â Customer RelationshipsÂ Â Total Intangible AssetsÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Gross carrying amountÂ $585,000Â Â $1,390,000Â Â $1,975,000Â Â $585,000Â Â $1,390,000Â Â $1,975,000Â Less accumulated amortizationÂ Â (252,000)Â Â (1,096,000)Â Â (1,348,000)Â Â (242,000)Â Â (1,053,000)Â Â (1,295,000) Net carrying amountÂ $333,000Â Â $294,000Â Â $627,000Â Â $343,000Â Â $337,000Â Â $680,000Â Â Â Â 12Â Â Â FORWARD INDUSTRIES, INC. AND SUBSIDIARIES NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS Â The Companyâ€™s intangible assets resulted from the acquisitions of Kablooe and IPS in Fiscal 2020 and Fiscal 2018, respectively, and relate to the design segment of our business. Intangible assets are amortized over their expected useful lives of 15 years for the trademarks and eight years for the customer relationships. Amortization expense related to intangible assets was $53,000 for the three months ended December 31, 2024 and 2023, which is included in general and administrative expenses on the condensed consolidated statements of operations. Â At December 31, 2024, estimated amortization expense for the Companyâ€™s intangible assets is as follows: Schedule of estimated amortization expenseÂ Â Â Â Remainder of Fiscal 2025Â $160,000Â Fiscal 2026Â Â 121,000Â Fiscal 2027Â Â 82,000Â Fiscal 2028Â Â 78,000Â Fiscal 2029Â Â 39,000Â Fiscal 2030Â Â 39,000Â ThereafterÂ Â 108,000Â TotalÂ $627,000Â Â Goodwill Â Goodwill represents the future economic benefits of assets acquired in a business combination that are not individually identified or separately recognized. The Companyâ€™s goodwill resulted from the acquisitions of Kablooe and IPS in Fiscal 2020 and Fiscal 2018, respectively. The goodwill associated with the IPS acquisition is not deductible for tax purposes, but the goodwill associated with the Kablooe acquisition is deductible for tax purposes. All of the Companyâ€™s goodwill is held under the design segment of our business. Â In December 2024, IPS was notified by its largest customer of its plan to discontinue its insulin patch pump program, on which IPS was working, and was beginning to wind down all activities related to it. Revenue from this customer (all of which related to this program) represented approximately 25.2% of the Companyâ€™s consolidated net revenues in fiscal 2024. Due to the historically high concentration of revenue with this customer, the loss of its business was considered a triggering event which prompted the Company to evaluate the goodwill of the IPS reporting unit. Management concluded an impairment was more likely than not to have occurred and performed a quantitative goodwill impairment test for the IPS reporting unit at December 31, 2024. Using primarily an income approach methodology, the fair value of the IPS reporting unit was estimated using a discounted cash flow analysis incorporating variables categorized within Level 3 of the fair value hierarchy such as projected revenues, growth rate and discount rate. The quantitative testing indicated the carrying amount of the IPS reporting unit exceeded its fair value, resulting in a goodwill impairment charge of $225,000 in the three months ended December 31, 2024, primarily driven by a reduction in the expected future performance of the IPS reporting unit. Â Below is a rollforward of goodwill for the design segment, the only reportable segment with goodwill: Schedule of roll forward of goodwillÂ Â Â Â Balance at September 30, 2024Â $1,559,000Â Impairment of IPS reporting unitÂ Â (225,000) Balance at December 31, 2024Â $1,334,000Â Â Â NOTE 5 SEGMENTS AND CONCENTRATIONS Â The Company has two reportable segments: OEM distribution and design. Â Our chief operating decision maker (â€œCODMâ€) regularly reviews revenue and operating income for each segment to assess financial results and allocate resources. For our OEM distribution segment, we exclude general and administrative and general corporate expenses from its measure of profitability as these expenses are not allocated to the segments and therefore not included in the measure of profitability used by the CODM. For the design segment, general and administrative expenses directly attributable to that segment are included in its measure of profitability as these expenses are included in the measure of its profitability reviewed by the CODM. We do not include intercompany activity in our segment results shown below to be consistent with the information that is presented to the CODM. Segment assets consist of accounts receivable and inventory, which are regularly reviewed by the CODM, as well as goodwill and intangible assets resulting from design segment acquisitions. Â Â Â 13Â Â Â FORWARD INDUSTRIES, INC. AND SUBSIDIARIES NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS Â Information by segment and related reconciliations are shown in tables below: Schedule of segment and related reconciliationsÂ Â Â Â Â Â Â Â Â Â For the Three Months Ended December 31,Â Â Â 2024Â Â 2023Â Revenues:Â Â Â Â Â Â Â Â Â Â Â Â OEM distributionÂ $1,991,000Â Â $2,010,000Â DesignÂ Â 4,625,000Â Â Â 5,142,000Â Total segment revenuesÂ $6,616,000Â Â $7,152,000Â Â Â Â Â Â Â Â Â Â Operating income / (loss):Â Â Â Â Â Â Â Â OEM distributionÂ $223,000Â Â $41,000Â DesignÂ Â (260,000)Â Â 266,000Â Total segment operating (loss)/incomeÂ Â (37,000)Â Â 307,000Â General corporate expensesÂ Â (671,000)Â

Â (687,000) Operating loss from continuing operations before income taxesÂ Â (708,000)Â Â (380,000) Other expense / (income), netÂ Â â€“Â Â 1,000Â Loss from continuing operations before income taxesÂ $(708,000)Â $(381,000) Â Â Â Â Â Â Â Â Â Depreciation and amortization:Â Â Â Â Â Â Â Â OEM distributionÂ $â€“Â Â $1,000Â DesignÂ Â 84,000Â Â Â 80,000Â Total depreciation and amortizationÂ $84,000Â Â $81,000Â Â Â Schedule of segment assetsÂ Â Â Â Â Â Â Â Â Â December 31, 2024Â Â September 30, 2024Â Segment Assets:Â Â Â Â Â Â Â Â OEM distributionÂ $2,230,000Â Â $2,614,000Â DesignÂ Â 5,346,000Â Â Â 5,820,000Â Total segment assetsÂ Â 7,576,000Â Â Â 8,434,000Â General corporate assetsÂ Â 5,916,000Â Â Â 6,334,000Â Total assetsÂ $13,492,000Â Â $14,768,000Â Â The Company had certain customers whose individual percentage of the Companyâ€™s consolidated revenues and accounts receivable was 10% or greater. Revenues from one customer in the design segment represented 22.6% and 27.5% of the Companyâ€™s consolidated net revenues for the three months ended December 31, 2024 and 2023, respectively. There were no customers in the OEM distribution segment whose individual percentage of the Companyâ€™s consolidated revenues was 10% or greater during the three months ended December 31, 2024 or 2023. Â Accounts receivable from three customers in the design segment represented 40.2% of the Companyâ€™s consolidated accounts receivable at December 31, 2024 and accounts receivable from one customer in the design segment represented 19.0% of the Companyâ€™s consolidated accounts receivable at September 30, 2024. One customer in the OEM segment, or its affiliates or contract manufacturers, represented 11.4% and 14.5% of the Companyâ€™s consolidated accounts receivable at December 31, 2024 and September 30, 2024, respectively. Â In December 2024, our largest design customer notified us of its plan to discontinue their insulin patch pump program, on which we were working. The Company expects this to cause a material decrease in design segment revenues beginning in the second quarter of Fiscal 2025. Â Â Â 14Â Â Â FORWARD INDUSTRIES, INC. AND SUBSIDIARIES NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS Â NOTE 6 SHAREHOLDERSâ€™ EQUITY Â Reverse Stock Split Â The Companyâ€™s shareholders authorized, and the Board of Directors approved, a 1-for-10 reverse stock split, whichÂ became effective on June 18, 2024. Any fractional shares that would have otherwise resulted from the reverse stock split were rounded up to the nearest whole share. Accordingly, all references made to shares, per share, or common share amounts in the accompanying condensed consolidated financial statements and applicable disclosures have been retroactively adjusted to reflect the reverse stock split. The reverse stock split did not change the par value of the common stock nor the authorized number of shares of common stock, preferred stock or any series of preferred stock. Â NasdaqÂ Â In July 2023, the Company was notified by Nasdaq that it was not in compliance with Nasdaq Listing Rule 5550(a)(2) (the â€œMinimum Bid Price Ruleâ€). Thereafter, in February 2024, the Company was notified that it was not in compliance with Nasdaq Listing Rule 5550(b)(1) (the â€œStockholdersâ€™ Equity Ruleâ€) (collectively, with the Minimum Bid Price Rule, the â€œMinimum Requirementsâ€). In April 2024, the Company presented a plan of action to the Nasdaq Hearings Panel to meet compliance with the Minimum Requirements. As a result of the reverse stock split effected in June 2024 and the entrance into the Accounts Payable Conversion Agreement (described in Note 8), the Company regained compliance with the Minimum Requirements in July 2024 and was formally notified by Nasdaq that the Minimum Requirements were met. Until July 24, 2025, the Company is subject to a Nasdaq â€œPanel Monitorâ€ which provides that in the event the Company fails to satisfy the Stockholdersâ€™ Equity Rule (not the Minimum Bid Price Rule) during the monitoring period, the Company will be required to request a hearing before the Panel in order to maintain its listing rather than taking the interim step of submitting a compliance plan for the Listing Qualifications Staffâ€™s review or receiving any otherwise applicable grace period. If the Company falls below the Stockholdersâ€™ Equity Rule during this period, we can provide no assurance the Company will be able to maintain its Nasdaq listing. The Companyâ€™s stockholdersâ€™ equity was below $2,500,000 at December 31, 2024. As a result, and in an effort to maintain compliance with the Stockholdersâ€™ Equity Rule, in February 2025, the Company and Forward China agreed to convert additional amounts due to Forward China into preferred stock. See Note 11. Â Preferred Stock Â In connection with the Accounts Payable Conversion Agreements with Forward China (see Note 8), the Company filed two Certificates of Amendment to the Certificate of Incorporation (the â€œCODâ€) designating 2,700 shares of Series A-1 Convertible Preferred Stock, with a stated value of $1,000 per share (the â€œStated Valueâ€). Â The holders of the Series A-1 Convertible Preferred Stock have no voting rights and rank senior to all classes or series of the Companyâ€™s common stock with respect to the distribution of assets upon liquidation, dissolution, or winding up. Subject to a 19.9% share cap (as defined in the COD), the Series A-1 Convertible Preferred Stock shall be convertible into a number of shares of the Companyâ€™s common stock as determined by (i) multiplying the number of shares to be converted by the Stated Value, (ii) adding the result of all accrued and accumulated and unpaid dividends on such shares to be converted, and then (iii) dividing the result by the conversion price of $7.50, subject to adjustment as defined in the COD. The Series A-1 Convertible Preferred Stock is not redeemable. Â Stock Options Â On October 1, 2024, the Company granted options to two of its non-employee directors to purchase an aggregate of 48,020 shares of its common stock at an exercise price of $3.73 per share. The options vest one year from the date of grant and expire five years from the date of the grant. The options have a weighted average grant-date fair value of $1.67 per share and an aggregate grant-date fair value of $80,000, which will be recognized, net of forfeitures, ratably over the vesting period. Â On October 1, 2023, the Company granted options to three of its non-employee directors to purchase an aggregate of 33,243 shares of its common stock at an exercise price of $7.60 per share. The options vested one year from the date of grant, expire five years from the date of the grant and 11,081 were forfeited prior to vesting. The options have a weighted average grant-date fair value of $3.60 per share and an aggregate grant-date fair value of $120,000, which was recognized, net of forfeitures, ratably over the vesting period. Â Â Â 15Â Â Â FORWARD INDUSTRIES, INC. AND SUBSIDIARIES NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS Â There were no options exercised during the three months ended December 31, 2024 or 2023. Â The Company recognized compensation expense for stock option awards of $20,000 and $51,000 during the three months ended December 31, 2024 and 2023, respectively, which was recorded as a component of general and administrative expenses in its condensed consolidated statements of operations. As of December 31, 2024, there was $60,000 of total unrecognized compensation cost related to nonvested stock option awards that is expected to be recognized over a weighted average period of 0.8 years. Â Â NOTE 7 EARNINGS PER SHARE Â Basic earnings per share data for each period presented is computed using the weighted average number of shares of common stock outstanding during each such period. Diluted earnings per share data is computed using the weighted average number of common and dilutive common equivalent shares outstanding during each period. Dilutive common-equivalent shares consist of shares that would be issued upon the exercise of stock options and warrants, computed using the treasury stock method. A reconciliation of basic and diluted earnings per share is as follows: Schedule of reconciliation of basic and diluted earnings per shareÂ Â Â Â Â Â Â Â Â Â For the Three Months EndedÂ Â Â December 31,Â Â Â 2024Â Â 2023Â Numerator:Â Â Â Â Â Â Â Â Loss from continuing operationsÂ $(708,000)Â $(381,000) Income from discontinued operations, net of taxÂ Â â€“Â Â Â 27,000Â Net lossÂ $(708,000)Â $(354,000) Â Â Â Â Â Â Â Â Â Denominator:Â Â Â Â Â Â Â Â Weighted average common shares outstandingÂ Â 1,101,000Â Â Â 1,101,000Â Dilutive common share equivalentsÂ Â â€“Â Â Â â€“Â Weighted average dilutive shares outstandingÂ Â 1,101,000Â Â Â 1,101,000Â Â Â Â Â Â Â Â Â Â Basic (loss) / earnings per share:Â Â Â Â Â Â Â Â Basic loss per share from continuing operationsÂ $(0.64)Â $(0.35) Basic earnings per share from discontinued operationsÂ Â â€“Â Â Â 0.03Â Basic loss per shareÂ $(0.64)Â $(0.32) Â Â Â Â Â Â Â Â Â Diluted (loss) / earnings per share:Â Â Â Â Â Â Â Â Diluted loss per share from continuing operationsÂ $(0.64)Â $(0.35) Diluted earnings per share from discontinued operationsÂ Â â€“Â Â Â 0.03Â Diluted loss per shareÂ $(0.64)Â $(0.32) Â The following securities were excluded from the calculation of diluted earnings per share in each period because their inclusion would have been anti-dilutive: Schedule of anti-dilutive sharesÂ Â Â Â Â Â Â Â Â Â For the Three Months Ended December 31,Â Â Â 2024Â Â 2023Â OptionsÂ Â 129,000Â Â Â 125,500Â WarrantsÂ Â 7,500Â Â Â 7,500Â Total potentially dilutive sharesÂ Â 136,500Â Â Â 133,000Â Â Â Â 16Â Â Â FORWARD INDUSTRIES, INC. AND SUBSIDIARIES NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS Â NOTE 8 RELATED PARTY TRANSACTIONS Â Buying Agency and Supply Agreement Â The Company has a Buying Agency and Supply Agreement (the â€œSupply Agreementâ€) with Forward China. The Supply Agreement provides that, upon the terms and subject to the conditions set forth therein, Forward China will act as the Companyâ€™s exclusive buying agent and supplier of Products (as defined in the Supply Agreement) in the Asia-Pacific region.Â The Company purchases products at Forward Chinaâ€™s cost and, through March 2023, paid Forward China a monthly service fee equal to the sum of (i) $100,000, and (ii) 4% of â€œAdjusted Gross Profitâ€, which is defined as the selling price less the cost from Forward China. Effective April 1, 2023, the Company and Forward China agreed to reduce the fixed portion of the sourcing fee from $100,000 to $83,333 per month for the remaining term of the Supply Agreement, which expired in October 2023. Effective October 2023, the Company and Forward China entered into a new sourcing agreement under which the fixed portion of the sourcing fee was further reduced to $65,833 per month. Other terms in the agreement are substantially the same as the prior agreement. Due to the Retail Exit and decline in the OEM distribution segment business, the new sourcing agreement expired October 31, 2024. In November 2024, the Company and Forward China agreed to: (i) extend the sourcing agreement until April 30, 2025, but allow either party to cancel with 30 daysâ€™ notice, (ii) reduce the fixed portion of the sourcing fee to $35,000 per month, and (iii) change the payment terms to better align with payments from the Companyâ€™s customers. Â Terence Wise, Chief Executive Officer and Chairman of the Company, is the owner of Forward China. In addition, Jenny P. Yu, a Managing Director of Forward China, beneficially owns more than 5% of the Companyâ€™s common stock. The Company recorded service fees to Forward China of $159,000 and $234,000 during the three months ended December 31, 2024 and 2023, respectively, which are included as a component of cost of sales upon sales of the related products. The Company had purchases from Forward China during the three months ended December 31, 2024 and 2023 of approximately $1,671,000 and $1,516,000, respectively. Â In order to preserve the Companyâ€™s current and future liquidity, in November 2023, the Company and Forward China entered into an agreement whereby Forward China agreed to limit the amount of outstanding payables it would seek to collect from the Company to $500,000 in any 12-month period, which the Company agreed to pay within 30 days of any such request. This agreement pertains only to payables that were outstanding at October 30, 2023 of approximately $7,365,000. Purchases from Forward China made after October 30, 2023 are not covered by this agreement and are expected to be paid according to normal payment terms. At December 31, 2024, the remaining balance covered by this agreement was approximately $4,881,000. Â Accounts Payable Conversion Agreements Â In order to maintain compliance with Nasdaqâ€™s listing standards, the Company entered into two separate agreements with Forward China (the â€œConversion Agreementsâ€), which were effective in July and September of 2024, to convert portions of amounts Due to Forward China into shares of preferred stock. Under the terms of the Conversion Agreements, Forward China agreed to convert $2,200,000 of the Due to Forward China payable into 2,200 shares of the Companyâ€™s newly designated Series A-1 convertible preferred stock (the â€œPreferred Stockâ€) with a stated value of $1,000 per share. See Notes 6 and 11. Â Promissory Note Â On January 18, 2018, the Company issued a $1,600,000 unsecured promissory note payable to Forward China to fund the acquisition of IPS. The promissory note bears an interest rate of 8% per annum and had an original maturity date of January 18, 2019. Monthly interest payments commenced on February 18, 2018, with the principal due at maturity. The Company incurred and paid interest associated with this note of $12,000 and $19,000 in the three months ended December 31, 2024 and 2023, respectively. The maturity date of this note was extended to June 30, 2025. The maturity date of this note has been extended on several occasions to assist the Company with liquidity. This note has a remaining balance of $600,000 at December 31, 2024. Â Â Â 17Â Â Â FORWARD INDUSTRIES, INC. AND SUBSIDIARIES NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS Â Other Related Party Activity Â In October 2020, the Companyâ€™s retail division began selling smart-enabled furniture, which was sourced by Forward China and sold in the U.S. under the Koble brand name. The Koble brand is owned by The Justwise Group Ltd. (â€œJustwiseâ€), a company owned by Terence Wise, Chief Executive Officer and Chairman of the Company. The Company recognized revenues from the sale of Koble products of $0 and $273,000 in the three months ended December 31, 2024 and 2023, respectively. Due to the Retail Exit, these revenues are included in the loss from discontinued operations for the three months ended December 31, 2023. Â The Company had an agreement with Justwise, under which (i) Justwise performed design, marketing and inventory management services related to the Koble products sold by the Company and (ii) the Company was granted a license to sell Koble products. In exchange for such services, the Company paid Justwise $10,000 per month plus 1% of the cost of Koble products purchased from Forward China. This agreement existed on a month-to-month basis until November 30, 2023. The Company incurred costs under this agreement of $0 and $20,000 for the three months ended December 31, 2024 and 2023, respectively. Due to the Retail Exit, these costs are included in the loss from discontinued operations for the three months ended December 31, 2023. The Company had no accounts payable to Justwise at December 31, 2024 or September 30, 2024. Â The Company recorded revenue from a customer whose principal owner is an immediate family member of Jenny P. Yu, a significant shareholder of the Company and managing director of Forward China. The Company recognized revenue from this customer of $0 and $120,000 for the three months ended December 31, 2024 and 2023, respectively. The Company had accounts receivable from this customer of $0 and $96,000 at December 31, 2024 or September 30, 2024, respectively. Â Â NOTE 9 LEGAL PROCEEDINGS Â From time to time, the Company may become a party to legal actions or proceedings in the ordinary course of its business. At December 31, 2024, and through the date of this filing, there were no such actions or proceedings, either individually or in the aggregate, that, if decided adversely to the Companyâ€™s interests, the Company believes would be material to its business. Â Â NOTE 10 LEASES Â The Companyâ€™s operating leases are primarily for corporate, engineering, and administrative office space. Total operating lease expense for the three months ended December 31, 2024 was $155,000, of which $4,000 was recorded in sales and marketing expenses and $151,000 was recorded in general and administrative expenses on the condensed consolidated financial statements. Total operating lease expense for the three months ended December 31, 2023 was $155,000, of which $4,000 was recorded in sales and marketing expenses and $151,000 was recorded in general and administrative expenses on the condensed consolidated financial statements. Cash paid for amounts included in operating lease liabilities for the three months ended December 31, 2024 and 2023, which have been included in cash flows from operating activities, was

$151,000 and $147,000, respectively. Â The Company signed a renewal to extend the lease term of one of its New York locations for an additional 27 months. Payments under this operating lease commence February 1, 2025 and escalate 4.0% per year. The monthly rent payment is $6,000 per month. Â At December 31, 2024, the Companyâ€™s operating leases had a weighted average remaining lease term of 6.5 years and a weighted average discount rate of 5.9%. Â Â Â 18Â Â Â FORWARD INDUSTRIES, INC. AND SUBSIDIARIES NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS Â At December 31, 2024, future minimum payments under non-cancellable operating leases were as follows: Schedule of future minimum payments under non-cancellable operating leasesÂ Â Â Â Remainder of Fiscal 2025Â $456,000Â Fiscal 2026Â Â 587,000Â Fiscal 2027Â Â 464,000Â Fiscal 2028Â Â 428,000Â Fiscal 2029Â Â 440,000Â ThereafterÂ Â 1,111,000Â Total future minimum lease paymentsÂ Â 3,486,000Â Less imputed interestÂ Â (605,000) Present value of lease liabilitiesÂ Â 2,881,000Â Less current portion of lease liabilitiesÂ Â (455,000) Long-term portion of lease liabilitiesÂ $2,426,000Â Â Â NOTE 11 SUBSEQUENT EVENT Â On February 11, 2025, the Company entered into a third agreement with Forward China to convert $225,000 of amounts due to Forward China into 225 shares of Series A-1 convertible preferred stock with a stated value of $1,000 per share. This conversion agreement was affected to raise the Companyâ€™s shareholdersâ€™ equity to the amount necessary to meet the Stockholdersâ€™ Equity Rule. See Notes 6 and 8. Â Â Â Â Â Â 19Â Â Â ITEM 2.MANAGEMENTâ€™S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS Â The following discussion and analysis should be read in conjunction with our unaudited condensed consolidated financial statements, and the notes thereto, and other financial information appearing elsewhere in this Quarterly Report on Form 10-Q and the audited consolidated financial statements and notes thereto included in our Annual Report on Form 10-K for the fiscal year ended September 30, 2024.Â The following discussion and analysis compares our condensed consolidated results of operations for the three months ended December 31, 2024 (the â€œ2025 Quarter) with those for the three months ended December 31, 2023 (the â€œ2024 Quarterâ€).Â All dollar amounts and percentages presented herein have been rounded to approximate values. Â Cautionary Note Regarding Forward-Looking Statements Â This report contains â€œforward-looking statementsâ€, as such term is used within the meaning of the Private Securities Litigation Reform Act of 1995.Â These statements include, among other things, statements regarding our liquidity, plans on repaying outstanding debt obligations, as well as other statements regarding our future operations, financial condition and prospects, and business strategies. Forward-looking statements generally can be identified by words such as "anticipates," "believes," "estimates," "expects," "intends," "plans," "predicts," "projects," "will be," "will continue," "will likely result," and similar expressions. These forward-looking statements are based on current expectations and assumptions that are subject to risks and uncertainties, which could cause our actual results to differ materially and adversely from those reflected in the forward-looking statements. These risks include the inability to expand our customer base, loss of additional customers, pricing pressures, lack of success of our sales people, failure to develop products at a profit, supply chain issues, unexpected tariffs placed on products we purchase from China, inability to maintain compliance with Nasdaq listing standards, inability of our design divisionâ€™s customers to pay for our services, unanticipated issues with our affiliated sourcing agent, issues at Chinese factories that source our products, and failure to obtain acceptance of our products. No assurance can be given that the actual results will be consistent with the forward-looking statements. Investors should read carefully the factors described in the â€œRisk Factorsâ€ section of the Companyâ€™s filings with the SEC, including the Companyâ€™s Form 10-K for the year ended September 30, 2024 for information regarding risk factors that could affect the Companyâ€™s results. We undertake no obligation to revise or publicly release the results of any revision to these forward-looking statements, except as required by law. Given these risks and uncertainties, readers are cautioned not to place undue reliance on such forward-looking statements. Â Business Overview Â Forward Industries, Inc. is a global design, sourcing and distribution company serving top tier medical and technology customers worldwide. Â The Companyâ€™s design division provides hardware and software product design and engineering services to customers predominantly located in the U.S. The Companyâ€™s original equipment manufacturing (â€œOEMâ€) distribution division sources and sells carrying cases and other accessories for medical monitoring and diagnostic kits as well as a variety of other portable electronic and non-electronic devices to OEMs, or their contract manufacturers worldwide, that either package our products as accessories â€œin boxâ€ together with their branded product offerings or sell them through their retail distribution channels. The Company does not manufacture any of its OEM products and sources substantially all of these products from independent suppliers in China, through Forward Industries Asia-Pacific Corporation, a British Virgin Islands corporation (â€œForward Chinaâ€). Forward China is owned by our Chairman of the Board and Chief Executive Officer. Â In June 2024, the Companyâ€™s stockholders authorized, and the Companyâ€™s Board of Directors approved, a 1-for-10 reverse stock split of our common stock, whichÂ became effective on June 18, 2024. Accordingly, all references made to share, per share, or common share amounts in the accompanying condensed consolidated financial statements and applicable disclosures have been retroactively adjusted to reflect the reverse stock split. Â Â Â 20Â Â Â Discontinued Operations Â Considering the recurring losses incurred by the retail distribution segment, in July 2023, we decided to cease operations of our retail distribution segment (â€œRetail Exitâ€) and we are presenting the results of operations for this segment within discontinued operations in the prior periods presented herein. The discontinuation of the retail segment represents a strategic shift in the Companyâ€™s business. The primary assets of the retail segment were inventory and accounts receivable. The Company sold, liquidated, or otherwise disposed of the remaining retail inventory and collected the remaining retail accounts receivable by September 30, 2024, at which time the retail segment was considered fully discontinued. We expect to have no further significant continuing involvement with this segment. The inventory of the retail segment met the criteria to be considered â€œheld-for-saleâ€ in accordance with ASC 205-20, â€œDiscontinued Operations.â€ Accordingly, the retail inventory is classified on our condensed consolidated balance sheet as â€œdiscontinued assets held for saleâ€ at September 30, 2023, and the results of operations for the retail segment have been classified as â€œDiscontinued Operationsâ€ on the condensed consolidated statements of operations for the three months ended December 31, 2023. Â Variability of Revenues and Results of Operations Â A significant portion of our revenue is concentrated with several large customers, some of which are the same and some of which change over time. Orders from some of these customers can be highly variable, with short lead times, which can cause our quarterly revenues, and consequently our results of operations, to vary over a relatively short period of time. Â Critical Accounting Policies and Estimates Â We discussed the accounting policies and significant estimation processes that are critical to our business operations and the understanding of our financial statements in our Annual Report on Form 10-K for the fiscal year ended September 30, 2024, under the caption â€œManagementâ€™s Discussion and Analysis of Financial Condition and Results of Operationsâ€”Critical Accounting Policies and Estimates.â€ There have been no material changes in critical accounting policies or estimation processes during the period covered by this report, but the following accounting estimates had a material impact on our results of operations for the 2025 Quarter and fiscal 2024. Â We review goodwill for impairment annually, or more often if events or changes in circumstances indicate the carrying value of a reporting unit may exceed its fair value. Evaluating goodwill for impairment requires a significant amount of judgment, including the estimation of future cash flows, future growth rates and profitability. Changes in our business strategy or adverse changes in market conditions could impact impairment analyses and require the recognition of an impairment charge. Although we base our estimates on historical experience and various other assumptions that we believe to be reasonable under the circumstances at the time of evaluation, actual results could differ from these estimates. Â In December 2024, the Company was notified by its largest design customer of its plan to discontinue their insulin patch pump program, on which IPS was working, and was beginning to wind down all activities related to it. Revenue from this customer (all of which related to this program) represented approximately 25.2% of the Companyâ€™s consolidated net revenues in fiscal 2024. Due to the historically high concentration of revenue with this customer, the loss of its business was considered a triggering event which prompted the Company to evaluate the goodwill of the IPS reporting unit. Management performed quantitative testing on this reporting unit, which indicated its carrying amount exceeded its fair value, resulting in a goodwill impairment charge of $225,000 in the 2025 Quarter, primarily driven by a reduction in its expected future performance. Â Due to the historical losses of the Kablooe reporting unit, the Company elected to bypass the qualitative assessment and perform quantitative goodwill impairment testing for the Kablooe reporting unit at September 30, 2024. This quantitative testing indicated the carrying amount of the Kablooe reporting unit exceeded its fair value, resulting in a goodwill impairment charge of $200,000 in September 2024, primarily driven by a reduction in its expected future performance. Â We will continue to monitor the IPS and Kablooe goodwill for impairment as needed in future periods. Changes in economic, industry or market conditions, business operations, competition, the price of our common shares or market capitalization or our actual performance compared with estimates of our future performance may affect the fair value of goodwill and could result in additional impairment charges in the future. Â Â Â 21Â Â Â Recent Accounting Pronouncements Â For information on recent accounting pronouncements and impacts, see Note 2 to the unaudited condensed consolidated financial statements. Â RESULTS OF OPERATIONS FOR THE THREE MONTHS ENDED DECEMBER 31, 2024 COMPARED TO THE THREE MONTHS ENDED DECEMBER 31, 2023 Â Consolidated Results Â The table below summarizes our consolidated results from continuing operations for the 2025 Quarter as compared to the 2024 Quarter: Â Â Â Consolidated Results of OperationsÂ Â Â 2025 QuarterÂ Â 2024 QuarterÂ Â Change ($)Â Â Change (%)Â Revenues, netÂ $6,616,000Â Â $7,152,000Â Â $(536,000)Â Â (7.5%) Cost of salesÂ Â 5,115,000Â Â Â 5,509,000Â Â Â (394,000)Â Â (7.2%) Gross profitÂ Â 1,501,000Â Â Â 1,643,000Â Â Â (142,000)Â Â (8.6%) Sales and marketing expensesÂ Â 305,000Â Â Â 369,000Â Â Â (64,000)Â Â (17.3%) General and administrative expensesÂ Â 1,679,000Â Â Â 1,654,000Â Â Â 25,000Â Â Â 1.5%Â Goodwill impairmentÂ Â 225,000Â Â Â â€“Â Â Â 225,000Â Â Â â€“Â Loss from operationsÂ Â (708,000)Â Â (380,000)Â Â (328,000)Â Â 86.3%Â Other (income) / expense, netÂ Â â€“Â Â Â 1,000Â Â Â (1,000)Â Â (100.0%) Loss from continuing operationsÂ $(708,000)Â $(381,000)Â $(327,000)Â Â 85.8%Â Â The discussion that follows below provides further details about our results from continuing operations for the 2025 Quarter as compared to the 2024 Quarter. Â Most of the decline in net revenues from the 2024 Quarter to the 2025 Quarter is attributable to the design segment, while the OEM distribution segment experienced a small decline in revenue. Â Our gross profit decreased in the design segment and was partially offset by an increase in gross margin in the OEM distribution segment. Our gross margin was mostly flat at 22.7% in the 2025 Quarter versus 23.0% in the 2024 Quarter. Declines in the design segment margin driven by lower utilization rates were mostly offset by improvements in OEM segment margin due to the lower sourcing fee from Forward China and a change in the mix of revenue. Â Sales and marketing expenses decreased primarily due to lower personnel costs and decreased slightly as a percentage of revenues. Â General and administrative expenses increased slightly in the 2025 Quarter. Higher corporate professional fees and an increase in design segment bad debt expense were partially offset by a reduction in other components of corporate expenses, primarily director compensation. Management continues to monitor the various components of general and administrative expenses and how these costs are affected by inflationary and other factors. We intend to adjust these costs as needed based on the overall needs of the business. Â The decrease in other income/expense, net is primarily due to a decrease in interest expense resulting from a reduction in the amount of debt outstanding. Â During the 2025 Quarter, we recorded a goodwill impairment charge of $225,000 related to the IPS reporting unit, which is included in the design segment. This impairment charge resulted from the quantitative goodwill impairment testing performed at December 31, 2024 and was driven by the expected reduction in revenues following the loss of a significant customer. Â Â Â 22Â Â Â We generated a loss from continuing operations of $708,000 in the 2025 Quarter compared to $381,000 in the 2024 Quarter. We maintain significant net operating loss carryforwards and do not recognize a significant income tax expense or benefit as our deferred tax provision is typically offset by a full valuation allowance on our net deferred tax asset. Â Consolidated basic and diluted loss per share from continuing operations were $0.64 and $0.35 for the 2025 Quarter and the 2024 Quarter, respectively. Â Segment Results Â The discussion that follows below provides further details about the results of operations for each segment as compared to the prior year quarter. Â Â Â Segment Results of OperationsÂ Â Â OEM DistributionÂ Â DesignÂ Â Corporate ExpensesÂ Â ConsolidatedÂ 2025 Quarter revenuesÂ $1,991,000Â Â $4,625,000Â Â $â€“Â Â $6,616,000Â 2024 Quarter revenuesÂ Â 2,010,000Â Â Â 5,142,000Â Â Â â€“Â Â Â 7,152,000Â ChangeÂ $(19,000)Â $(517,000)Â $â€“Â Â $(536,000) Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â 2025 Quarter operating income/(loss)Â $223,000Â Â $(260,000)Â $(671,000)Â $(708,000) 2024 Quarter operating income/(loss)Â Â 41,000Â Â Â 266,000Â Â Â (687,000)Â Â (380,000) ChangeÂ $182,000Â Â $(526,000)Â $16,000Â Â $(328,000) Â OEM Distribution Segment Â Net revenues in the OEM distribution segment decreased slightly as lower revenue from non-diabetic customers and lower volumes from some diabetic customers was partially offset by higher volumes from other diabetic customers. As consumer demand increases for diabetic testing products which require no carrying case, we expect diabetic product sales to continue to represent a smaller portion of our OEM distribution revenue. Â The following tables set forth revenues by product line of our OEM distribution segment customers for the periods indicated: Â Â Â OEM Revenues by Product LineÂ Â Â 2025 QuarterÂ Â 2024 QuarterÂ Â Change ($)Â Â Change (%)Â Diabetic productsÂ $1,616,000Â Â $1,424,000Â Â $192,000Â Â Â 13.5%Â Other productsÂ Â 375,000Â Â Â 586,000Â Â Â (211,000)Â Â (36.0%) Total net revenuesÂ $1,991,000Â Â $2,010,000Â Â $(19,000)Â Â (0.9%) Â Diabetic Product Revenues Â Our OEM distribution segment sources to the order of, and sells carrying cases for, blood glucose diagnostic kits directly to OEMs (or their contract manufacturers). The OEM customer or its contract manufacturer packages our carry cases â€œin boxâ€ as a custom accessory for the OEMâ€™s blood glucose testing and monitoring kits or, to a lesser extent, sells them through their retail distribution channels. Â Revenues from diabetic products increased due to higher volumes from some diabetic customers, partially offset by lower volumes from other diabetic customers. Management believes that revenues from diabetic customers will decline in future periods. Revenues from diabetic products represented 81% of net revenues for the OEM distribution segment in the 2025 Quarter compared to 71% in the 2024 Quarter. Â Â Â 23Â Â Â Other Product Revenues Â Our OEM distribution segment also sources and sells cases and protective solutions for a diverse array of portable electronic and non-electronic products (such as sporting and recreational products, bar code scanners, GPS devices, tablets and firearms) on a made-to-order basis that are customized to fit the products sold by our OEM customers. Â Revenues from other products decreased due to the net reduction in demand from non-diabetic customers. We will continue to focus on our sales and sales support teams in our continued efforts to expand and diversify our other products customer base. Â Operating Income Â Operating income improved for the OEM distribution segment and operating income margin improved from 2.0% in the 2024 Quarter to 11.2% in the 2025 Quarter. Reductions to the sourcing fee from Forward China and a change in the mix of revenue drove the improvement in both operating income and margin. Â Design Segment Â The decrease in net revenues in the design segment was primarily driven by one customer whose revenue declined approximately $470,000, as well as a net decrease in volume of work and projects with continuing customers, partially offset by projects from new customers. In December 2024, our largest design customer notified us of its plan to discontinue their insulin patch pump program, on which the Company was working. We expect this to cause a material decrease in our revenues beginning in the second quarter of fiscal 2025. We are working on cost reduction efforts to mitigate the reduction in revenue. Â Operating income for the design segment decreased and operating income/(loss) margin decreased from 5.2% in the 2024 Quarter to (5.6%) in 2025 Quarter, primarily driven by a decline in billable project hours and the goodwill impairment charge, partially offset by an increase in the average bill rate. Â LIQUIDITY AND CAPITAL RESOURCES Â Our primary source of liquidity is our operations. The primary demand on our working capital has historically been (i) operating losses, (ii) repayment of debt obligations, and (iii) any increases in accounts receivable and inventories arising in the ordinary course of business. Historically, our sources of liquidity have been adequate to satisfy working capital requirements arising in the ordinary course of business. At December 31, 2024, our working capital deficit was $162,000 compared to working capital of $273,000 at September 30, 2024. The decrease was primarily due to lower cash and accounts receivable balances and was partially offset by the reduction in amounts due to Forward China. Â Forward China, our largest vendor and an entity owned by our Chairman of the Board and Chief Executive Officer, holds a $1,600,000 promissory note (the â€œFC Noteâ€) issued by us which matures on June 30, 2005 (see Note 8 to the condensed consolidated financial statements). The balance of the FC Note was reduced to $600,000 after we made principal payments of $1,000,000 through December 31, 2024. Although the FC Note has been extended on multiple occasions to assist us with our liquidity position, we plan on funding the repayment at maturity using existing cash balances and/or obtaining additional extensions as deemed necessary. Additionally, Forward China has extended payment terms on our outstanding payables due to them when necessary. At December 31, 2024, our accounts payable due to Forward China was approximately $6,771,000. In connection with the sourcing agreement entered into in October 2023 (see Note 8 to the condensed consolidated financial statements) and in order to preserve our current and future liquidity, Forward China agreed to limit the amount of outstanding payables it would seek to collect from us to $500,000 in any 12-month period, which we agreed to pay within 30 days of any such request. This agreement pertains only to payables that were outstanding at October 30, 2023 of $7,365,000. Purchases from Forward China made after October 30, 2023, are not covered by this agreement and are expected to be paid according to normal payment terms. At December 31, 2024, the remaining balance covered by this agreement was $4,881,000. We can provide no assurance that (i) Forward China will extend the FC Note again if we request an extension, (ii) Forward China will extend additional payment terms on any payables not covered by the agreement, if needed, or (iii) any new credit facility will be available on terms acceptable to us or at all. Â Â Â 24Â Â Â Our condensed consolidated financial statements have been prepared assuming the Company will continue as a going concern, which contemplates, among other things, the realization of assets and satisfaction of liabilities in the ordinary course of business. We had an accumulated deficit and working capital deficit of $20,345,000 and $162,000, respectively, at December 31, 2024, a net loss of $708,000 for the three months ended December 31, 2024 and $1,951,000 in Fiscal 2024 and a cash balance of approximately $2,900,000 at January 31, 2025. Â In December 2024, we were notified by our largest design customer of its plan to discontinue their insulin patch pump program, on which IPS was working, and was beginning to wind down all activities related to it. Revenue from this customer (all of which related to this program) represented approximately 25.2% of the Companyâ€™s consolidated net revenues in fiscal 2024.Â We expect this to cause a material decrease in our revenues beginning in the second quarter of Fiscal 2025. Based on our forecasted cash flows, we believe that there is substantial doubt about our ability to continue as a going concern for a period of 12 months from the date of issuance of the condensed consolidated financial statements. Â If we have the opportunity to make a strategic acquisition (as we have in the past with the acquisitions of IPS and Kablooe) or an investment in a product or partnership, we may require additional capital beyond our current cash balance to fund the opportunity. If we seek to raise additional capital, there is no assurance that we will be able to raise funds on terms that are acceptable to us or at all. Â Although we do not anticipate the need to purchase additional material capital assets in order to carry out our business, it may be necessary for us to purchase a material amount of equipment and other capital assets in the future, depending on need. Â Cash Flows Â During the 2025 Quarter and 2024 Quarter, our sources and uses of cash were as follows: Â Operating Activities Â During the 2025 Quarter, cash used in operating activities of $410,000 resulted from a net loss of $708,000, a decrease in amounts due to Forward China of $455,000, an increase in inventories of $263,000, an decrease in deferred income of $121,000, a decrease in accrued expenses and other current liabilities of $126,000, partially offset by an decrease in accounts receivable of $819,000, non-cash charges for depreciation, amortization, share-based compensation, credit losses and goodwill impairment of $353,000 and the net change in other operating assets and liabilities of $91,000. Â During the 2024 Quarter, cash provided by operating activities of $116,000 resulted from an increase in accounts payable and amounts due to Forward China of $522,000, a decrease in accounts receivable of $445,000, a decrease in discontinued assets held for sale of $372,000 and non-cash charges of $121,000 related to depreciation, amortization, share-based compensation and credit losses, partially offset by a decrease in accrued expenses and other current liabilities of $863,000, a net loss of $354,000 and the net change in other operating assets and liabilities of $127,000. Â Investing Activities Â Cash used in investing activities in the 2025 Quarter and the 2024 Quarter of $5,000 and $20,000, respectively, resulted from purchases of property and equipment. Â Financing Activities Â Cash used in financing activities in the 2024 Quarter of $250,000 consisted of principal payments on the promissory note held by Forward China. Â Related Party Transactions Â For information on related party transactions and their financial impact, see Note 8 to the unaudited condensed consolidated financial statements contained herein. Â Â Â 25Â Â Â ITEM 3.QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK Â Not applicable. Â ITEM 4.CONTROLS AND PROCEDURES Â Evaluation of Disclosure Controls and Procedures. Our management carried out an evaluation, with the participation of our Principal Executive Officer and Principal Financial Officer, required by RuleÂ 13a-15 and Rule 15d-15 of the Securities Exchange Act of 1934 (the â€œExchange Actâ€) of the effectiveness of our disclosure controls and procedures as defined in Rule 13a-15(e) and Rule 15d-15(e) under the Exchange Act. Based on their evaluation, our management has concluded that our disclosure controls and procedures are effective as of the end of the period covered by this report to ensure that information required to be disclosed by us in the reports that we file or submit under the Exchange Act is recorded, processed, summarized and reported within the time periods specified in the SECâ€™s rules and forms 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. Â Changes in Internal Control Over Financial Reporting. There were no changes in our internal control over financial reporting as defined in Rule 13a-15(f) and Rule 15d-15(f) under the Exchange Act 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. Â Limitations of the Effectiveness of Controls and Procedures. A control system, no matter how well conceived and operated, can provide only reasonable, not absolute, assurance that the objectives of the control system are met. Because of the inherent limitations of any control system, no evaluation of controls can provide absolute assurance that all control issues, if any, within a company have been detected. Â Â Â 26Â Â Â PART II. OTHER INFORMATION Â ITEM 1.LEGAL PROCEEDINGS Â From time to time, the Company may become a party to legal actions or proceedings in the ordinary course of its business. At December 31, 2024, there were no such actions or proceedings, either individually or in the aggregate, that, if decided adversely to the Companyâ€™s interests, the Company believes would be material to its business. Â ITEM 1A.RISK FACTORS Â While we attempt to identify, manage, and mitigate risks and uncertainties associated with our business to the extent practical under the circumstances, some level of risk and uncertainty will always be present. Item 1A - â€œRisk Factorsâ€ in the Form 10-K for the fiscal year ended September 30, 2024 describes some of the risks and uncertainties associated with our business, which we strongly encourage you to review. These risks and uncertainties have the potential to materially affect our business, financial condition, results of operations, cash flows, projected results, and future prospects. There have been no material changes in our risk factors from those disclosed in the Form 10-K for the fiscal year ended September 30, 2024. Â ITEM 2.UNREGISTERED SALES OF EQUITY SECURITIES AND USE OF PROCEEDS Â There were no unregistered sales of the Companyâ€™s equity securities during the three months ended December 31, 2024, that were not previously disclosed in a Current Report on Form 8-K. Â ITEM 3.DEFAULTS UPON SENIOR SECURITIES Â None. Â ITEM 4.MINE SAFETY DISCLOSURES Â Not Applicable. Â ITEM 5.OTHER INFORMATION Â No officers, as defined in Rule 16a-1(f), or directors adopted or terminated a â€œRule 10b5-1 trading arrangementâ€ or a â€œnon-Rule 10b5-1 trading arrangement,â€ as defined in Regulation S-K Item 408, during the last fiscal quarter.Â Â ITEM 6.EXHIBITS Â The exhibits listed in the accompanying â€œIndex to Exhibitsâ€ are filed or incorporated by reference as part of this FormÂ 10-Q. Â Â Â 27Â Â Â Signatures Â Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the registrant has duly caused this report to be signed on its behalf by the undersigned, hereunto duly authorized. Â Dated:Â February 13, 2025 Â Â FORWARD INDUSTRIES, INC. Â Â Â Â Â By: /s/ Terence Wise Terence Wise Chief Executive Officer (Principal Executive Officer) Â Â By: /s/ Kathleen Weisberg Kathleen Weisberg Chief Financial Officer (Principal Financial and Accounting Officer)Â Â Â Â Â Â Â 28Â Â Â Â EXHIBIT INDEX Â Â Â Â Incorporated by Reference Â Exhibit No. Â Exhibit Description Form Date Number Filed or Furnished Herewith 2.1 Â Stock Purchase Agreement dated January 18, 2018 - Intelligent Product Solutions, Inc.+ 8-K 1/18/18 2.1 Â 2.2 Â Asset Purchase Agreement dated August 17, 2020 - Kablooe, Inc.+Â Â 8-K 8/17/20 2.1 Â 3.1 Â Restated Certificate of Incorporation 10-K 12/8/10 3(i) Â 3.2 Â Certificate of Amendment of the Certificate of Incorporation â€“ Series A Participating Preferred Stock 8-K 4/26/13 3.1 Â 3.3 Â Certificate of Amendment of the Certificate of Incorporation â€“ 6% Senior Convertible Preferred Stock 8-K 7/3/13 3.1 Â 3.4 Â Certificate of Amendment of the Certificate of Incorporation â€“ Reverse Stock Split 8-K 6/20/24 3.1 Â 3.5 Â Certificate of Amendment of the Certificate of Incorporation â€“ Series A-1 Convertible Preferred Stock 8-K 7/8/24 4.1 Â 3.6 Â Certificate of Amendment of the Certificate of Incorporation â€“ Increasing the Authorized Series A-1 8-K 10/4/24 4.1 Â 3.7 Â Third Amended and Restated Bylaws, as of May 28, 2014 10-K 12/10/14 3(ii) Â 4.1 Â Promissory Note dated January 18, 2018 â€“ Forward Industries (Asia-Pacific) Corporation (as amended and restated) 10-K 12/27/24 4.2 â€¯ 10.1 Â Buying Agency and Supply Agreement dated November 2, 2023 â€“ Forward Industries (Asia-Pacific) Corporation+ 8-K 11/8/23 10.1 Â 10.1(a) Â Amendment to the Buying Agency and Supply Agreement - November 2024 8-K 11/18/24 10.1 Â 10.2 Â Deferred Payment Agreement - Forward Industries (Asia â€“ Pacific) Corporation 8-K 11/8/23 10.2 Â 10.3 Â Account Payables Conversion Agreement - Forward Industries (Asia- Pacific) Corporation â€“ July 2024 8-K 7/8/24 10.1 Â 10.4 Â Account Payables Conversion Agreement - Forward Industries (Asia- Pacific) Corporation â€“ October 2024 8-K 10/4/24 10.1 Â 31.1 Â CEO Certifications (302) Â Â Â Filed 31.2 Â CFO Certification (302) Â Â Â Filed 32.1 Â CEO and CFO Certifications (906) Â Â Â Furnished 101.INS Â Inline XBRL Instance Document (the Instance Document does not appear in the Interactive Data File because its XBRL tags are embedded within the Inline XBRL document) Â Â Â Filed 101.SCH Â Inline XBRL Taxonomy Extension Schema Document Â Â Â Filed 101.CAL Â Inline XBRL Taxonomy Extension Calculation Linkbase Document Â Â Â Filed 101.DEF Â Inline XBRL Taxonomy Extension Definition Linkbase Document Â Â Â Filed 101.LAB Â Inline XBRL Taxonomy Extension Label Linkbase Document Â Â Â Filed 101.PRE Â Inline XBRL Taxonomy Extension Presentation Linkbase Document Â Â Â Filed 104 Â Cover Page Interactive Data File (formatted as Inline XBRL and contained in Exhibit 101) Â Â Â Â Â _______________________ +Â Â Certain schedules, appendices and exhibits to this agreement have been omitted in accordance with Item 601 of Regulation S-K. A copy of any omitted schedule and/or exhibit will be furnished supplementally to the Securities and Exchange Commission staff upon request. Â Copies of this filing (including the financial statements) and any of the exhibits referred to above will be furnished at no cost to our shareholders who make a written request to Forward Industries, Inc.; 700 Veterans Memorial Hwy, Suite 100, Hauppauge, NY 11788; Attention: Corporate Secretary. Â Â Â 29Â Â EX-31.1 2 forward_ex3101.htm CERTIFICATION Exhibit 31.1 Â CERTIFICATION OF PRINCIPAL EXECUTIVE OFFICER Â I, Terence Wise, certify that: Â 1.Â Â Â Â Â Â Â Â I have reviewed this quarterly report on Form 10-Q of Forward Industries, Inc.; Â 2.Â Â Â Â Â Â Â Â Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report; Â 3.Â Â Â Â Â Â Â Â Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report; Â 4.Â Â Â Â Â Â Â Â The registrantâ€™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: Â a)Â Â Â Â Â Â Â Â Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared; Â b)Â Â Â Â Â Â Â Â Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles; Â c)Â Â Â Â Â Â Â Â Evaluated the effectiveness of the registrantâ€™s disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and Â d)Â Â Â Â Â Â Â Â Disclosed in this report any change in the registrantâ€™s internal control over financial reporting that occurred during the registrantâ€™s most recent fiscal quarter (the registrantâ€™s fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrantâ€™s internal control over financial reporting; and Â 5.Â Â Â Â Â Â Â The registrantâ€™s other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrantâ€™s auditors and the audit committee of the registrantâ€™s board of directors (or persons performing the equivalent functions): Â a)Â Â Â Â Â Â Â All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrantâ€™s ability to record, process, summarize and report financial information; and Â b)Â Â Â Â Â Â Â Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrantâ€™s internal control over financial reporting. Â Date: February 13, 2025 Â /s/ Terence Wise Terence Wise Chief Executive Officer (Principal Executive Officer) EX-31.2 3 forward_ex3102.htm CERTIFICATION Exhibit 31.2 Â CERTIFICATION OF PRINCIPAL FINANCIAL OFFICER Â I, Kathleen Weisberg, certify that: Â 1.Â Â Â Â Â Â Â I have reviewed this quarterly report on Form 10-Q of Forward Industries, Inc.; Â 2.Â Â Â Â Â Â Â Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report; Â 3.Â Â Â Â Â Â Â Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report; Â 4.Â Â Â Â Â Â Â The registrantâ€™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: Â a)Â Â Â Â Â Â Â Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared; Â b)Â Â Â Â Â Â Â Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles; Â c)Â Â Â Â Â Â Â Evaluated the effectiveness of the registrantâ€™s disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and Â d)Â Â Â Â Â Â Â Disclosed in this report any change in the registrantâ€™s internal control over financial reporting that occurred during the registrantâ€™s most recent fiscal quarter (the registrantâ€™s fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrantâ€™s internal control over financial reporting; and Â 5.Â Â Â Â Â Â Â The registrantâ€™s other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrantâ€™s auditors and the audit committee of the registrantâ€™s board of directors (or persons performing the equivalent functions): Â a)Â Â Â Â Â Â Â All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrantâ€™s ability to record, process, summarize and report financial information; and Â b)Â Â Â Â Â Â Â Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrantâ€™s internal control over financial reporting. Â Date: February 13, 2025 Â Â /s/ Kathleen Weisberg Kathleen Weisberg Chief Financial Officer (Principal Financial Officer) EX-32.1 4 forward_ex3201.htm CERTIFICATION Exhibit 32.1 Â CERTIFICATION PURSUANT TO 18 U.S.C. SECTION 1350, AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002 Â Â Â In connection with the quarterly report of Forward Industries, Inc. (the â€œCompanyâ€) on Form 10-Q for the fiscal quarter ended December 31, 2024, as filed with the Securities and Exchange Commission on the date hereof, I, Terence Wise, certify, pursuant to 18 U.S.C. Â§1350, as adopted pursuant to Â§906 of the Sarbanes-Oxley Act of 2002, that to my knowledge: Â Â 1. The quarterly report fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934 and Â Â 2. The information contained in the quarterly report fairly presents, in all material respects, the financial condition and results of operations of the Company. Â Â /s/ Terence Wise Terence Wise Chief Executive Officer (Principal Executive Officer) Dated: February 13, 2025 Â Â Â Â Â In connection with the quarterly report of Forward Industries, Inc. (the â€œCompanyâ€) on Form 10-Q for the fiscal quarter ended December 31, 2024, as filed with the Securities and Exchange Commission on the date hereof, I, Kathleen Weisberg, certify, pursuant to 18 U.S.C. Â§1350, as adopted pursuant to Â§906 of the Sarbanes-Oxley Act of 2002, that to my knowledge: Â Â 1. The quarterly report fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934 and Â Â 2. The information contained in the quarterly report fairly presents, in all material respects, the financial condition and results of operations of the Company. Â Â /s/ Kathleen Weisberg Kathleen Weisberg Chief Financial Officer (Principal Financial Officer) Dated: February 13, 2025 Â EX-101.SCH 5 ford-20241231.xsd XBRL SCHEMA FILE 00000001 - Document - Cover link:presentationLink link:calculationLink link:definitionLink 00000002 - Statement - CONDENSED CONSOLIDATED BALANCE SHEETS link:presentationLink link:calculationLink link:definitionLink 00000003 - Statement - CONDENSED CONSOLIDATED BALANCE SHEETS (Parenthetical) link:presentationLink link:calculationLink link:definitionLink 00000004 - Statement - CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS (UNAUDITED) link:presentationLink link:calculationLink link:definitionLink 00000005 - Statement - CONDENSED CONSOLIDATED STATEMENTS OF SHAREHOLDERS' EQUITY (UNAUDITED) link:presentationLink link:calculationLink link:definitionLink 00000006 - Statement - CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS (UNAUDITED) link:presentationLink link:calculationLink link:definitionLink 999012 - Disclosure - OVERVIEW link:presentationLink link:calculationLink link:definitionLink 999013 - Disclosure - ACCOUNTING POLICIES link:presentationLink link:calculationLink link:definitionLink 999014 - Disclosure - DISCONTINUED OPERATIONS AND ASSETS HELD FOR SALE link:presentationLink link:calculationLink link:definitionLink 999015 - Disclosure - INTANGIBLE ASSETS AND GOODWILL link:presentationLink link:calculationLink link:definitionLink 999016 - Disclosure - SEGMENTS AND CONCENTRATIONS link:presentationLink link:calculationLink link:definitionLink 999017 - Disclosure - SHAREHOLDERSâ€™ EQUITY link:presentationLink link:calculationLink link:definitionLink 999018 - Disclosure - EARNINGS PER SHARE link:presentationLink link:calculationLink link:definitionLink 999019 - Disclosure - RELATED PARTY TRANSACTIONS link:presentationLink link:calculationLink link:definitionLink 999020 - Disclosure - LEGAL PROCEEDINGS link:presentationLink link:calculationLink link:definitionLink 999021 - Disclosure - LEASES link:presentationLink link:calculationLink link:definitionLink 999022 - Disclosure - SUBSEQUENT EVENT link:presentationLink link:calculationLink link:definitionLink 999023 - Disclosure - ACCOUNTING POLICIES (Policies) link:presentationLink link:calculationLink link:definitionLink 999024 - Disclosure - DISCONTINUED OPERATIONS AND ASSETS HELD FOR SALE (Tables) link:presentationLink link:calculationLink link:definitionLink 999025 - Disclosure - INTANGIBLE ASSETS AND GOODWILL (Tables) link:presentationLink link:calculationLink link:definitionLink 999026 - Disclosure - SEGMENTS AND CONCENTRATIONS (Tables) link:presentationLink link:calculationLink link:definitionLink 999027 - Disclosure - EARNINGS PER SHARE (Tables) link:presentationLink link:calculationLink link:definitionLink 999028 - Disclosure - LEASES (Tables) link:presentationLink link:calculationLink link:definitionLink 999029 - Disclosure - ACCOUNTING POLICIES (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 999030 - Disclosure - DISCONTINUED OPERATIONS AND ASSETS HELD FOR SALE (Details) link:presentationLink link:calculationLink link:definitionLink 999031 - Disclosure - DISCONTINUED OPERATIONS AND ASSETS HELD FOR SALE (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 999032 - Disclosure - INTANGIBLE ASSETS AND GOODWILL (Details - Intangible assets) link:presentationLink link:calculationLink link:definitionLink 999033 - Disclosure - INTANGIBLE ASSETS AND GOODWILL (Details - Estimated amortization expense) link:presentationLink link:calculationLink link:definitionLink 999034 - Disclosure - INTANGIBLE ASSETS AND GOODWILL (Details - Roll forward of goodwill) link:presentationLink link:calculationLink link:definitionLink 999035 - Disclosure - INTANGIBLE ASSETS AND GOODWILL (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 999036 - Disclosure - SEGMENTS AND CONCENTRATIONS (Details - Operations) link:presentationLink link:calculationLink link:definitionLink 999037 - Disclosure - SEGMENTS AND CONCENTRATIONS (Details - Segment assets) link:presentationLink link:calculationLink link:definitionLink 999038 - Disclosure - SEGMENTS AND CONCENTRATIONS (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 999039 - Disclosure - SHAREHOLDERSâ€™ EQUITY (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 999040 - Disclosure - EARNINGS PER SHARE (Details - Diluted loss per share) link:presentationLink link:calculationLink link:definitionLink 999041 - Disclosure - EARNINGS PER SHARE (Details - Antidilutive shares) link:presentationLink link:calculationLink link:definitionLink 999042 - Disclosure - RELATED PARTY TRANSACTIONS (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 999043 - Disclosure - LEASES (Details - Future minimum payments operating lease) link:presentationLink link:calculationLink link:definitionLink 999044 - Disclosure - LEASES (Details Narrative) link:presentationLink link:calculationLink link:definitionLink EX-101.CAL 6 ford-20241231_cal.xml XBRL CALCULATION FILE EX-101.DEF 7 ford-20241231_def.xml XBRL DEFINITION FILE EX-101.LAB 8 ford-20241231_lab.xml XBRL LABEL FILE Class of Stock [Axis] Series A-1 Convertible Preferred Stock [Member] Equity Components [Axis] Common Stock [Member] Additional Paid-in Capital [Member] Retained Earnings [Member] Segments [Axis] OEM Distribution Segment [Member] Design Segment [Member] Discontinued Retail Distribution Segment [Member] Discontinued Retail Segment [Member] Counterparty Name [Axis] Forward China [Member] Finite-Lived Intangible Assets by Major Class [Axis] Trademarks [Member] Customer Relationships [Member] Consolidation Items [Axis] Operating Segments [Member] OEM Distribution [Member] Design [Member] Concentration Risk Benchmark [Axis] Net Assets, Segment [Member] Revenue Benchmark [Member] Concentration Risk Type [Axis] Customer Concentration Risk [Member] Customer [Axis] One Customer [Member] Accounts Receivable [Member] Three Customers [Member] Non Employee Directors [Member] Award Type [Axis] Equity Option [Member] Antidilutive Securities [Axis] Warrant [Member] Related and Nonrelated Parties [Axis] Transaction Type [Axis] Service Fees [Member] Purchase [Member] Long-Term Debt, Type [Axis] Promissory Note [Member] Justwise Group [Member] Product and Service [Axis] Koble [Member] Related Customer [Member] Lease Contractual Term [Axis] New York Location [Member] Monthly [Member] Geographical [Axis] Cover [Abstract] Document Type Amendment Flag Amendment Description Document Registration Statement Document Annual Report Document Quarterly Report Document Transition Report Document Shell Company Report Document Shell Company Event Date Document Period Start Date Document Period End Date Document Fiscal Period Focus Document Fiscal Year Focus Current Fiscal Year End Date Entity File Number Entity Registrant Name Entity Central Index Key Entity Primary SIC Number Entity Tax Identification Number Entity Incorporation, State or Country Code Entity Address, Address Line One Entity Address, Address Line Two Entity Address, Address Line Three Entity Address, City or Town Entity Address, State or Province Entity Address, Country Entity Address, Postal Zip Code Country Region City Area Code Local Phone Number Extension Written Communications Soliciting Material Pre-commencement Tender Offer Pre-commencement Issuer Tender Offer Title of 12(b) Security No Trading Symbol Flag Trading Symbol Security Exchange Name Title of 12(g) Security Security Reporting Obligation Annual Information Form Audited Annual Financial Statements Entity Well-known Seasoned Issuer Entity Voluntary Filers Entity Current Reporting Status Entity Interactive Data Current Entity Filer Category Entity Small Business Entity Emerging Growth Company Elected Not To Use the Extended Transition Period Document Accounting Standard Other Reporting Standard Item Number Entity Shell Company Entity Public Float Entity Bankruptcy Proceedings, Reporting Current Entity Common Stock, Shares Outstanding Documents Incorporated by Reference [Text Block] Statement of Financial Position [Abstract] Assets Current assets: Cash Accounts receivable, net of allowances for credit losses of $51,342 and $27,282 as of December 31, 2024 and September 30, 2024, respectively Accounts receivable (related party) Inventories, net Prepaid expenses and other current assets Total current assets Property and equipment, net Intangible assets, net Goodwill Operating lease right-of-use assets, net Other assets Total assets Liabilities and shareholders' equity Current liabilities: Note payable to Forward China (related party) Accounts payable Due to Forward China (related party) Deferred income Current portion of operating lease liability Accrued expenses and other current liabilities Total current liabilities Other liabilities: Operating lease liability, less current portion Total liabilities Commitments and contingencies Shareholders' equity: Series A-1 Convertible Preferred Stock, par value $0.01 per share; stated value of $1,000 per share; 2,700 shares authorized, 2,200 shares issued and outstanding at December 31, 2024 and September 30, 2024 (liquidation preference of $2,200,000) Common stock, 40,000,000 shares authorized; par value $0.01 per share; 1,101,069 shares issued and outstanding at December 31, 2024 and September 30, 2024 Additional paid-in capital Accumulated deficit Total shareholders' equity Total liabilities and shareholders' equity Statement [Table] Statement [Line Items] Net of allowances for credit losses Preferred stock, stated value Preferred stock, shares authorized Preferred stock, shares issued Preferred stock, shares outstanding Preference liquidation value Common stock, shares authorized Common stock, par value Common stock, shares issued Common stock, shares outstanding Income Statement [Abstract] Revenues, net Revenues, net - related party Total revenues, net Cost of sales Cost of sales - related party Total cost of sales Gross profit Sales and marketing expenses General and administrative expenses Goodwill impairment Operating loss Interest income Interest expense - related party Other expense/(income), net Loss from continuing operations before income taxes Provision for income taxes Loss from continuing operations Income from discontinued operations, net of tax Net loss Basic (loss)/earnings per share : Basic loss per share from continuing operations Basic earnings per share from discontinued operations Basic loss per share Diluted (loss)/earnings per share: Diluted loss per share from continuing operations Diluted earnings per share from discontinued operations Diluted loss per share Weighted average common shares outstanding: Basic Diluted Beginning balance, value Beginning balance, shares Share-based compensation Net loss Ending balance, value Ending balance, shares Statement of Cash Flows [Abstract] Operating Activities: Adjustments to reconcile net loss to net cash (used in) / provided by operating activities: Share-based compensation Depreciation and amortization Credit loss expense/(recoveries) Changes in operating assets and liabilities: Accounts receivable Inventories Discontinued assets held for sale Prepaid expenses and other current assets Accounts payable Due to Forward China (related party) Deferred income Net changes in operating lease liabilities Accrued expenses and other current liabilities Net cash (used in) / provided by operating activities Investing Activities: Purchases of property and equipment Net cash used in investing activities Financing Activities: Repayment of note payable to Forward China (related party) Net cash used in financing activities Net decrease in cash Cash at beginning of period Cash at end of period Supplemental Disclosures of Cash Flow Information: Cash paid for interest Supplemental Disclosures of Non-Cash Information: Operating lease assets obtained in exchange for operating lease liabilities Pay vs Performance Disclosure [Table] Executive Category [Axis] Individual [Axis] Adjustment to Compensation [Axis] Measure [Axis] Pay vs Performance Disclosure, Table Company Selected Measure Name Named Executive Officers, Footnote Peer Group Issuers, Footnote Changed Peer Group, Footnote PEO Total Compensation Amount PEO Actually Paid Compensation Amount Adjustment To PEO Compensation, Footnote Non-PEO NEO Average Total Compensation Amount Non-PEO NEO Average Compensation Actually Paid Amount Adjustment to Non-PEO NEO Compensation Footnote Equity Valuation Assumption Difference, Footnote Compensation Actually Paid vs. Total Shareholder Return Compensation Actually Paid vs. Net Income Compensation Actually Paid vs. Company Selected Measure Total Shareholder Return Vs Peer Group Compensation Actually Paid vs. Other Measure Tabular List, Table Total Shareholder Return Amount Peer Group Total Shareholder Return Amount Net Income (Loss) Company Selected Measure Amount Other Performance Measure, Amount Adjustment to Compensation, Amount PEO Name Name Non-GAAP Measure Description Additional 402(v) Disclosure Pension Benefits Adjustments, Footnote Erroneously Awarded Compensation Recovery [Table] Restatement Determination Date [Axis] Restatement Determination Date Aggregate Erroneous Compensation Amount Erroneous Compensation Analysis Stock Price or TSR Estimation Method Outstanding Aggregate Erroneous Compensation Amount Aggregate Erroneous Compensation Not Yet Determined Name Forgone Recovery due to Expense of Enforcement, Amount Forgone Recovery due to Violation of Home Country Law, Amount Forgone Recovery due to Disqualification of Tax Benefits, Amount Forgone Recovery, Explanation of Impracticability Name Compensation Amount Restatement does not require Recovery Awards Close in Time to MNPI Disclosures [Table] Award Timing MNPI Disclosure Award Timing Method Award Timing Predetermined Award Timing MNPI Considered Award Timing, How MNPI Considered MNPI Disclosure Timed for Compensation Value Awards Close in Time to MNPI Disclosures, Table Name Underlying Securities Exercise Price Fair Value as of Grant Date Underlying Security Market Price Change Insider Trading Arrangements [Line Items] Material Terms of Trading Arrangement Name Title Rule 10b5-1 Arrangement Adopted Non-Rule 10b5-1 Arrangement Adopted Adoption Date Rule 10b5-1 Arrangement Terminated Non-Rule 10b5-1 Arrangement Terminated Termination Date Expiration Date Arrangement Duration Insider Trading Policies and Procedures [Line Items] Insider Trading Policies and Procedures Adopted Insider Trading Policies and Procedures Not Adopted Organization, Consolidation and Presentation of Financial Statements [Abstract] OVERVIEW Accounting Policies [Abstract] ACCOUNTING POLICIES Discontinued Operations and Disposal Groups [Abstract] DISCONTINUED OPERATIONS AND ASSETS HELD FOR SALE Goodwill and Intangible Assets Disclosure [Abstract] INTANGIBLE ASSETS AND GOODWILL Segment Reporting [Abstract] SEGMENTS AND CONCENTRATIONS Equity [Abstract] SHAREHOLDERSâ€™ EQUITY Earnings Per Share [Abstract] EARNINGS PER SHARE Related Party Transactions [Abstract] RELATED PARTY TRANSACTIONS Commitments and Contingencies Disclosure [Abstract] LEGAL PROCEEDINGS Leases LEASES Subsequent Events [Abstract] SUBSEQUENT EVENT Basis of Presentation Accounting Estimates Segment Reporting Accounts Receivable Inventories Revenue Recognition Goodwill Intangible Assets Income Taxes Fair Value Measurements Leases Recent Accounting Pronouncements Schedule of discontinued operations Schedule of intangible assets Schedule of estimated amortization expense Schedule of roll forward of goodwill Schedule of segment and related reconciliations Schedule of segment assets Schedule of reconciliation of basic and diluted earnings per share Schedule of anti-dilutive shares Schedule of future minimum payments under non-cancellable operating leases Accounts receivable Allowances for credit losses Contract liabilities Contract assets Impairments of intangible assets Revenues, net Cost of sales Gross profit Sales and marketing expenses General and administrative expenses Income from discontinued operations Due to discontinued retail segment Intangible Asset, Finite-Lived [Table] Finite-Lived Intangible Assets [Line Items] Gross carrying amount Less accumulated amortization Net carrying amount Remainder of Fiscal 2025 Fiscal 2026 Fiscal 2027 Fiscal 2028 Fiscal 2029 Fiscal 2030 Thereafter Total Balance at September 30, 2024 Impairment of IPS reporting unit Balance at December 31, 2024 Expected useful lives Amortization expense related to intangible assets Goodwill impairment charge Schedule of Segment Reporting Information, by Segment [Table] Segment Reporting Information [Line Items] Segment revenues Segment operating income / (loss) General corporate expenses Operating loss from continuing operations before income taxes Other expense / (income), net Loss from continuing operations before income taxes Depreciation and amortization Schedule of Revenue by Major Customers, by Reporting Segments [Table] Revenue, Major Customer [Line Items] Total segment assets General corporate assets Total assets Concentration risk, percentage Stock, Class of Stock [Table] Class of Stock [Line Items] Bid price requirement descriptions Preferred stock stated per share value Share cap percentage Conversion price Aggregate shares Exercise price Weighted average grant-date fair value Aggregate grant-date fair value Stock options exercised, shares Share based compensation expense Unrecognized compensation cost Weighted average period Numerator: Loss from continuing operations Income from discontinued operations, net of tax Net loss Denominator: Weighted average common shares outstanding Dilutive common share equivalents Weighted average dilutive shares outstanding Basic (loss) / earnings per share: Diluted (loss) / earnings per share: Antidilutive Security, Excluded EPS Calculation [Table] Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items] Total potentially dilutive shares Related Party Transaction [Table] Related Party Transaction [Line Items] Sourcing fee description Costs and expenses related party Outstanding payables Conversion value Conversion shares Preferred stock, par value Debt face amount Debt interest rate Interest expense Maturity date Note payable outstanding balance Revenue from related party Related party costs Accounts payable to related party Accounts receivable Remainder of Fiscal 2025 Fiscal 2026 Fiscal 2027 Fiscal 2028 Fiscal 2029 Thereafter Total future minimum lease payments Less imputed interest Present value of lease liabilities Less current portion of lease liabilities Long-term portion of lease liabilities Lessee, Lease, Description [Table] Lessee, Lease, Description [Line Items] Total operating lease expense Sales and marketing General and administrative Cash paid for amounts included in operating lease liabilities Lease term, description Term of lease Monthly rent payment Weighted average remaining lease term Weighted average discount rate Due to Forward China OEM Distribution [Member] Discontinued Retail Distribution Segment [Member] Assets, Current Liabilities, Current Liabilities Equity, Attributable to Parent Liabilities and Equity Gross Profit Interest and Other Income Other Nonoperating Income (Expense) Income (Loss) from Continuing Operations, Net of Tax, Including Portion Attributable to Noncontrolling Interest Shares, Outstanding Increase (Decrease) in Accounts Receivable Increase (Decrease) in Inventories IncreaseDecreaseInDiscontinuedAssetsHeldForSale Increase (Decrease) in Prepaid Expense and Other Assets Increase (Decrease) in Accounts Payable, Trade Increase (Decrease) in Accounts Payable, Related Parties Increase (Decrease) in Deferred Revenue Increase (Decrease) in Accrued Liabilities and Other Operating Liabilities Net Cash Provided by (Used in) Operating Activities Payments to Acquire Property, Plant, and Equipment Net Cash Provided by (Used in) Investing Activities Repayments of Notes Payable Net Cash Provided by (Used in) Financing Activities Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Period Increase (Decrease), Excluding Exchange Rate Effect Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents Forgone Recovery, Individual Name Outstanding Recovery, Individual Name Awards Close in Time to MNPI Disclosures, Individual Name Trading Arrangement, Individual Name Goodwill and Intangible Assets, Goodwill, Policy [Policy Text Block] Lessee, Leases [Policy Text Block] Disposal Group, Including Discontinued Operation, Revenue Disposal Group, Including Discontinued Operation, Costs of Goods Sold Disposal Group, Including Discontinued Operation, Gross Profit (Loss) DisposalGroupIncludingDiscontinuedOperationSalesAndMarketingExpenses DisposalGroupIncludingDiscontinuedOperationGeneralAndAdministrativeExpenses Income (Loss) from Discontinued Operations, Net of Tax, Attributable to Parent Goodwill, Impairment Loss Depreciation, Depletion and Amortization, Nonproduction IncomeLossFromDiscontinuedOperationsNetOfTax1 NetIncomeLoss1 Lessee, Operating Lease, Liability, to be Paid, Year One Lessee, Operating Lease, Liability, to be Paid, Year Two Lessee, Operating Lease, Liability, to be Paid, Year Three Lessee, Operating Lease, Liability, to be Paid, Year Four Lessee, Operating Lease, Liability, to be Paid, Year Five Lessee, Operating Lease, Liability, to be Paid, after Year Five Lessee, Operating Lease, Liability, Undiscounted Excess Amount EX-101.PRE 9 ford-20241231_pre.xml XBRL PRESENTATION FILE XML 11 R1.htm IDEA: XBRL DOCUMENT v3.25.0.1 Cover - shares 3 Months Ended Dec. 31, 2024 Jan. 31, 2025 Cover [Abstract] Â Â Document Type 10-Q Â Amendment Flag false Â Document Quarterly Report true Â Document Transition Report false Â Document Period End Date Dec. 31, 2024 Â Document Fiscal Period Focus Q1 Â Document Fiscal Year Focus 2025 Â Current Fiscal Year End Date --09-30 Â Entity File Number 001-34780 Â Entity Registrant Name FORWARD INDUSTRIES, INC. Â Entity Central Index Key 0000038264 Â Entity Tax Identification Number 13-1950672 Â Entity Incorporation, State or Country Code NY Â Entity Address, Address Line One 700 Veterans Memorial Highway Â Entity Address, Address Line Two Suite 100 Â Entity Address, City or Town Hauppauge Â Entity Address, State or Province NY Â Entity Address, Postal Zip Code 11788 Â City Area Code 631 Â Local Phone Number 547-3055 Â Title of 12(b) Security Common Stock, par value $0.01 Â Trading Symbol FORD Â Security Exchange Name NASDAQ Â Entity Current Reporting Status Yes Â Entity Interactive Data Current Yes Â Entity Filer Category Non-accelerated Filer Â Entity Small Business true Â Entity Emerging Growth Company false Â Entity Shell Company false Â Entity Common Stock, Shares Outstanding Â 1,101,069 X - DefinitionBoolean flag that is true when the XBRL content amends previously-filed or accepted submission. + ReferencesNo definition available. + Details Name: dei_AmendmentFlag Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionArea code of city + ReferencesNo definition available. + Details Name: dei_CityAreaCode Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionCover page. + ReferencesNo definition available. + Details Name: dei_CoverAbstract Namespace Prefix: dei_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionEnd date of current fiscal year in the format --MM-DD. + ReferencesNo definition available. + Details Name: dei_CurrentFiscalYearEndDate Namespace Prefix: dei_ Data Type: xbrli:gMonthDayItemType Balance Type: na Period Type: duration X - DefinitionFiscal period values are FY, Q1, Q2, and Q3. 1st, 2nd and 3rd quarter 10-Q or 10-QT statements have value Q1, Q2, and Q3 respectively, with 10-K, 10-KT or other fiscal year statements having FY. + ReferencesNo definition available. + Details Name: dei_DocumentFiscalPeriodFocus Namespace Prefix: dei_ Data Type: dei:fiscalPeriodItemType Balance Type: na Period Type: duration X - DefinitionThis is focus fiscal year of the document report in YYYY format. For a 2006 annual report, which may also provide financial information from prior periods, fiscal 2006 should be given as the fiscal year focus. Example: 2006. + ReferencesNo definition available. + Details Name: dei_DocumentFiscalYearFocus Namespace Prefix: dei_ Data Type: xbrli:gYearItemType Balance Type: na Period Type: duration X - DefinitionFor the EDGAR submission types of Form 8-K: the date of the report, the date of the earliest event reported; for the EDGAR submission types of Form N-1A: the filing date; for all other submission types: the end of the reporting or transition period. The format of the date is YYYY-MM-DD. + ReferencesNo definition available. + Details Name: dei_DocumentPeriodEndDate Namespace Prefix: dei_ Data Type: xbrli:dateItemType Balance Type: na Period Type: duration X - DefinitionBoolean flag that is true only for a form used as an quarterly report. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 10-Q -Number 240 -Section 308 -Subsection a + Details Name: dei_DocumentQuarterlyReport Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionBoolean flag that is true only for a form used as a transition report. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Forms 10-K, 10-Q, 20-F -Number 240 -Section 13 -Subsection a-1 + Details Name: dei_DocumentTransitionReport Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionThe type of document being provided (such as 10-K, 10-Q, 485BPOS, etc). The document type is limited to the same value as the supporting SEC submission type, or the word 'Other'. + ReferencesNo definition available. + Details Name: dei_DocumentType Namespace Prefix: dei_ Data Type: dei:submissionTypeItemType Balance Type: na Period Type: duration X - DefinitionAddress Line 1 such as Attn, Building Name, Street Name + ReferencesNo definition available. + Details Name: dei_EntityAddressAddressLine1 Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionAddress Line 2 such as Street or Suite number + ReferencesNo definition available. + Details Name: dei_EntityAddressAddressLine2 Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionName of the City or Town + ReferencesNo definition available. + Details Name: dei_EntityAddressCityOrTown Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionCode for the postal or zip code + ReferencesNo definition available. + Details Name: dei_EntityAddressPostalZipCode Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionName of the state or province. + ReferencesNo definition available. + Details Name: dei_EntityAddressStateOrProvince Namespace Prefix: dei_ Data Type: dei:stateOrProvinceItemType Balance Type: na Period Type: duration X - DefinitionA unique 10-digit SEC-issued value to identify entities that have filed disclosures with the SEC. It is commonly abbreviated as CIK. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntityCentralIndexKey Namespace Prefix: dei_ Data Type: dei:centralIndexKeyItemType Balance Type: na Period Type: duration X - DefinitionIndicate number of shares or other units outstanding of each of registrant's classes of capital or common stock or other ownership interests, if and as stated on cover of related periodic report. Where multiple classes or units exist define each class/interest by adding class of stock items such as Common Class A [Member], Common Class B [Member] or Partnership Interest [Member] onto the Instrument [Domain] of the Entity Listings, Instrument. + ReferencesNo definition available. + Details Name: dei_EntityCommonStockSharesOutstanding Namespace Prefix: dei_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionIndicate 'Yes' or 'No' whether registrants (1) have filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that registrants were required to file such reports), and (2) have been subject to such filing requirements for the past 90 days. This information should be based on the registrant's current or most recent filing containing the related disclosure. + ReferencesNo definition available. + Details Name: dei_EntityCurrentReportingStatus Namespace Prefix: dei_ Data Type: dei:yesNoItemType Balance Type: na Period Type: duration X - DefinitionIndicate if registrant meets the emerging growth company criteria. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntityEmergingGrowthCompany Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionCommission file number. The field allows up to 17 characters. The prefix may contain 1-3 digits, the sequence number may contain 1-8 digits, the optional suffix may contain 1-4 characters, and the fields are separated with a hyphen. + ReferencesNo definition available. + Details Name: dei_EntityFileNumber Namespace Prefix: dei_ Data Type: dei:fileNumberItemType Balance Type: na Period Type: duration X - DefinitionIndicate whether the registrant is one of the following: Large Accelerated Filer, Accelerated Filer, Non-accelerated Filer. Definitions of these categories are stated in Rule 12b-2 of the Exchange Act. This information should be based on the registrant's current or most recent filing containing the related disclosure. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntityFilerCategory Namespace Prefix: dei_ Data Type: dei:filerCategoryItemType Balance Type: na Period Type: duration X - DefinitionTwo-character EDGAR code representing the state or country of incorporation. + ReferencesNo definition available. + Details Name: dei_EntityIncorporationStateCountryCode Namespace Prefix: dei_ Data Type: dei:edgarStateCountryItemType Balance Type: na Period Type: duration X - DefinitionBoolean flag that is true when the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-T -Number 232 -Section 405 + Details Name: dei_EntityInteractiveDataCurrent Namespace Prefix: dei_ Data Type: dei:yesNoItemType Balance Type: na Period Type: duration X - DefinitionThe exact name of the entity filing the report as specified in its charter, which is required by forms filed with the SEC. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntityRegistrantName Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionBoolean flag that is true when the registrant is a shell company as defined in Rule 12b-2 of the Exchange Act. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntityShellCompany Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionIndicates that the company is a Smaller Reporting Company (SRC). + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntitySmallBusiness Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionThe Tax Identification Number (TIN), also known as an Employer Identification Number (EIN), is a unique 9-digit value assigned by the IRS. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntityTaxIdentificationNumber Namespace Prefix: dei_ Data Type: dei:employerIdItemType Balance Type: na Period Type: duration X - DefinitionLocal phone number for entity. + ReferencesNo definition available. + Details Name: dei_LocalPhoneNumber Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionTitle of a 12(b) registered security. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b + Details Name: dei_Security12bTitle Namespace Prefix: dei_ Data Type: dei:securityTitleItemType Balance Type: na Period Type: duration X - DefinitionName of the Exchange on which a security is registered. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection d1-1 + Details Name: dei_SecurityExchangeName Namespace Prefix: dei_ Data Type: dei:edgarExchangeCodeItemType Balance Type: na Period Type: duration X - DefinitionTrading symbol of an instrument as listed on an exchange. + ReferencesNo definition available. + Details Name: dei_TradingSymbol Namespace Prefix: dei_ Data Type: dei:tradingSymbolItemType Balance Type: na Period Type: duration XML 12 R2.htm IDEA: XBRL DOCUMENT v3.25.0.1 CONDENSED CONSOLIDATED BALANCE SHEETS - USD ($) Dec. 31, 2024 Sep. 30, 2024 Current assets: Â Â Cash $ 2,606,879 $ 3,022,436 Accounts receivable, net of allowances for credit losses of $51,342 and $27,282 as of December 31, 2024 and September 30, 2024, respectively 4,862,223 5,609,032 Accounts receivable (related party) 0 96,487 Inventories, net 752,973 489,996 Prepaid expenses and other current assets 402,813 426,240 Total current assets 8,624,888 9,644,191 Property and equipment, net 194,029 219,297 Intangible assets, net 627,197 680,386 Goodwill 1,333,682 1,558,682 Operating lease right-of-use assets, net 2,639,821 2,593,112 Other assets 72,688 72,688 Total assets 13,492,305 14,768,356 Current liabilities: Â Â Note payable to Forward China (related party) 600,000 600,000 Accounts payable 194,951 129,060 Due to Forward China (related party) 6,771,284 7,226,012 Deferred income 278,607 399,439 Current portion of operating lease liability 454,509 404,056 Accrued expenses and other current liabilities 487,461 613,029 Total current liabilities 8,786,812 9,371,596 Other liabilities: Â Â Operating lease liability, less current portion 2,426,196 2,429,726 Total liabilities 11,213,008 11,801,322 Commitments and contingencies Shareholders' equity: Â Â Series A-1 Convertible Preferred Stock, par value $0.01 per share; stated value of $1,000 per share; 2,700 shares authorized, 2,200 shares issued and outstanding at December 31, 2024 and September 30, 2024 (liquidation preference of $2,200,000) 2,200,000 2,200,000 Common stock, 40,000,000 shares authorized; par value $0.01 per share; 1,101,069 shares issued and outstanding at December 31, 2024 and September 30, 2024 11,011 11,011 Additional paid-in capital 20,413,491 20,393,163 Accumulated deficit (20,345,205) (19,637,140) Total shareholders' equity 2,279,297 2,967,034 Total liabilities and shareholders' equity $ 13,492,305 $ 14,768,356 X - ReferencesNo definition available. + Details Name: ford_AccountsReceivableRelatedParty Namespace Prefix: ford_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionDue to Forward China + ReferencesNo definition available. + Details Name: ford_DueToAffiliateCurrent1 Namespace Prefix: ford_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of liabilities incurred to vendors for goods and services received, and accrued liabilities classified as other, payable within one year or the normal operating cycle, if longer. + ReferencesNo definition available. + Details Name: us-gaap_AccountsPayableAndOtherAccruedLiabilitiesCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionCarrying value as of the balance sheet date of liabilities incurred (and for which invoices have typically been received) and payable to vendors for goods and services received that are used in an entity's business. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10 + Details Name: us-gaap_AccountsPayableCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount, after allowance for credit loss, of right to consideration from customer for product sold and service rendered in normal course of business, classified as current. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481990/310-10-45-2 + Details Name: us-gaap_AccountsReceivableNetCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionValue received from shareholders in common stock-related transactions that are in excess of par value or stated value and amounts received from other stock-related transactions. Includes only common stock transactions (excludes preferred stock transactions). May be called contributed capital, capital in excess of par, capital surplus, or paid-in capital. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)(a)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_AdditionalPaidInCapitalCommonStock Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of asset recognized for present right to economic benefit. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (bb) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-3Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-25Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 12: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 13: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(12)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(18)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 18: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 19: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 28: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting

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-Section 50 -Paragraph 3 -Subparagraph (bb) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-3Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-25Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 6: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI 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-Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting 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Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_AssetsCurrentAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of currency on hand as well as demand deposits with banks or financial institutions. Includes other kinds of accounts that have the general characteristics of demand deposits. Excludes cash and cash equivalents within disposal group and discontinued operation. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 45 -Paragraph 21 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477796/946-210-45-21Reference 6: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 45 -Paragraph 20 -SubTopic 210 -Topic 946 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477796/946-210-45-20 + Details Name: us-gaap_Cash Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionRepresents the caption on the face of the balance sheet to indicate that the entity has entered into (1) purchase or supply arrangements that will require expending a portion of its resources to meet the terms thereof, and (2) is exposed to potential losses or, less frequently, gains, arising from (a) possible claims against a company's resources due to future performance under contract terms, and (b) possible losses or likely gains from uncertainties that will ultimately be resolved when one or more future events that are deemed likely to occur do occur or fail to occur. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(17)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(15)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1 + Details Name: us-gaap_CommitmentsAndContingencies Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionValue of common shares held by shareholders. Excludes common shares repurchased and held as treasury shares. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(16)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1 + Details Name: us-gaap_CommonStockValueOutstanding Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of deferred income and obligation to transfer product and service to customer for which consideration has been received or is receivable, classified as current. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_DeferredRevenueCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount, after accumulated impairment loss, of asset representing future economic benefit arising from other asset acquired in business combination or from joint venture formation or both, that is not individually identified and separately recognized. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482548/350-20-55-24Reference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 100 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482078/820-10-55-100Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(15)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482598/350-20-45-1Reference 7: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 8: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(10)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap_Goodwill Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionSum of the carrying amounts of all intangible assets, excluding goodwill, as of the balance sheet date, net of accumulated amortization and impairment charges. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482686/350-30-45-1 + Details Name: us-gaap_IntangibleAssetsNetExcludingGoodwill Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount after valuation and LIFO reserves of inventory expected to be sold, or consumed within one year or operating cycle, if longer. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_InventoryNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of liability recognized for present obligation requiring transfer or otherwise providing economic benefit to others. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(24)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-

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-SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7Reference 29: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30 + Details Name: us-gaap_Liabilities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of liabilities and equity items, including the portion of equity attributable to noncontrolling interests, if any. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 6: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(23)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(32)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LiabilitiesAndStockholdersEquity Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionTotal 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. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(21)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-3Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-25Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (bb) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-3Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI 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50 -Paragraph 7 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7 + Details Name: us-gaap_LiabilitiesCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_LiabilitiesCurrentAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_LiabilitiesNoncurrentAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionSum of the carrying values as of the balance sheet date of the portions of long-term notes payable due within one year or the operating cycle if longer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_NotesPayableCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionPresent value of lessee's discounted obligation for lease payments from operating lease, classified as current. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseLiabilityCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionPresent value of lessee's discounted obligation for lease payments from operating lease, classified as noncurrent. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseLiabilityNoncurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's right to use underlying asset under operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseRightOfUseAsset Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of noncurrent assets classified as other. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(17)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_OtherAssetsNoncurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAggregate par or stated value of issued nonredeemable preferred stock (or preferred stock redeemable solely at the option of the issuer). This item includes treasury stock repurchased by the entity. Note: elements for number of nonredeemable preferred shares, par value and other disclosure concepts are in another section within stockholders' equity. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(21)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_PreferredStockValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of asset related to consideration paid in advance for costs that provide economic benefits in future periods, and amount of other assets that are expected to be realized or consumed within one year or the normal operating cycle, if longer. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_PrepaidExpenseAndOtherAssetsCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount after accumulated depreciation, depletion and amortization of physical assets used in the normal conduct of business to produce goods and services and not intended for resale. Examples include, but are not limited to, land, buildings, machinery and equipment, office equipment, and furniture and fixtures. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 360 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-7AReference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 360 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478451/942-360-50-1 + Details Name: us-gaap_PropertyPlantAndEquipmentNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of accumulated undistributed earnings (deficit). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)(a)(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (h)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-11Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(23)(a)(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(17)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 8: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_RetainedEarningsAccumulatedDeficit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of equity (deficit) attributable to parent. Excludes temporary equity and equity attributable to noncontrolling interest. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(31)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 5: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2Reference 8: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 11: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 12: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 13: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 14: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SAB Topic 4.E) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480418/310-10-S99-2 + Details Name: us-gaap_StockholdersEquity Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_StockholdersEquityAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 13 R3.htm IDEA: XBRL DOCUMENT v3.25.0.1 CONDENSED CONSOLIDATED BALANCE SHEETS (Parenthetical) - USD ($) Dec. 31, 2024 Sep. 30, 2024 Net of allowances for credit losses $ 51,342 $ 27,282 Common stock, shares authorized 40,000,000 40,000,000 Common stock, par value $ 0.01 $ 0.01 Common stock, shares issued 1,101,069 1,101,069 Common stock, shares outstanding 1,101,069 1,101,069 Series A-1 Convertible Preferred Stock [Member] Â Â Preferred stock, stated value $ 1,000 $ 1,000 Preferred stock, shares authorized 2,700 2,700 Preferred stock, shares issued 2,200 2,200 Preferred stock, shares outstanding 2,200 2,200 Preference liquidation value $ 2,200,000 $ 2,200,000 X - DefinitionAmount of allowance for credit loss of accounts and financing receivables. Includes, but is not limited to, notes and loan receivable. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-4 + Details Name: us-gaap_AccountsAndFinancingReceivableAllowanceForCreditLoss Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionFace amount or stated value per share of common stock. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_CommonStockParOrStatedValuePerShare Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionThe maximum number of common shares permitted to be issued by an entity's charter and bylaws. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(16)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1 + Details Name: us-gaap_CommonStockSharesAuthorized Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionTotal number of common shares of an entity that have been sold or granted to shareholders (includes common shares that were issued, repurchased and remain in the treasury). These shares represent capital invested by the firm's shareholders and owners, and may be all or only a portion of the number of shares authorized. Shares issued include shares outstanding and shares held in the treasury. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_CommonStockSharesIssued Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionNumber of shares of common stock outstanding. Common stock represent the ownership interest in a corporation. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(16)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 6: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3 + Details Name: us-gaap_CommonStockSharesOutstanding Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionValue of the difference between preference in liquidation and the par or stated values of the preferred shares. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-4Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1 + Details Name: us-gaap_PreferredStockLiquidationPreferenceValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionFace amount or stated value per share of preferred stock nonredeemable or redeemable solely at the option of the issuer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13 + Details Name: us-gaap_PreferredStockParOrStatedValuePerShare Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionThe maximum number of nonredeemable preferred shares (or preferred stock redeemable solely at the option of the issuer) permitted to be issued by an entity's charter and bylaws. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2:

http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(16)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1 + Details Name: us-gaap_PreferredStockSharesAuthorized Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionNumber of shares issued for nonredeemable preferred shares and preferred shares redeemable solely at option of issuer. Includes, but is not limited to, preferred shares issued, repurchased, and held as treasury shares. Excludes preferred shares classified as debt. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13 + Details Name: us-gaap_PreferredStockSharesIssued Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionAggregate share number for all nonredeemable preferred stock (or preferred stock redeemable solely at the option of the issuer) held by stockholders. Does not include preferred shares that have been repurchased. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(16)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3 + Details Name: us-gaap_PreferredStockSharesOutstanding Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - Details Name: us-gaap_StatementClassOfStockAxis=ford_SeriesA1ConvertiblePreferredStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 14 R4.htm IDEA: XBRL DOCUMENT v3.25.0.1 CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS (UNAUDITED) - USD ($) 3 Months Ended Dec. 31, 2024 Dec. 31, 2023 Income Statement [Abstract] Â Â Revenues, net $ 6,615,607 $ 7,031,925 Revenues, net - related party 0 120,026 Total revenues, net 6,615,607 7,151,951 Cost of sales 3,491,428 3,700,020 Cost of sales - related party 1,623,126 1,809,445 Total cost of sales 5,114,554 5,509,465 Gross profit 1,501,053 1,642,486 Sales and marketing expenses 304,719 368,736 General and administrative expenses 1,679,654 1,654,071 Goodwill impairment 225,000 0 Operating loss (708,320) (380,321) Interest income (15,594) (17,469) Interest expense - related party 11,967 19,010 Other expense/(income), net 3,372 (687) Loss from continuing operations before income taxes (708,065) (381,175) Provision for income taxes 0 0 Loss from continuing operations (708,065) (381,175) Income from discontinued operations, net of tax 0 26,955 Net loss $ (708,065) $ (354,220) Basic (loss)/earnings per share : Â Â Basic loss per share from continuing operations $ (0.64) $ (0.35) Basic earnings per share from discontinued operations 0 0.03 Basic loss per share (0.64) (0.32) Diluted (loss)/earnings per share: Â Â Diluted loss per share from continuing operations (0.64) (0.35) Diluted earnings per share from discontinued operations 0 0.03 Diluted loss per share $ (0.64) $ (0.32) Weighted average common shares outstanding: Â Â Basic 1,101,069 1,101,069 Diluted 1,101,069 1,101,069 X - ReferencesNo definition available. + Details Name: ford_CostOfSalesRelatedParty Namespace Prefix: ford_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe aggregate costs related to goods produced and sold and services rendered by an entity during the reporting period. This excludes costs incurred during the reporting period related to financial services rendered and other revenue generating activities. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(2)(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(2)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 924 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 11.L) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479941/924-10-S99-1 + Details Name: us-gaap_CostOfGoodsAndServicesSold Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe aggregate cost of goods produced and sold and services rendered during the reporting period. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 7: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1B + Details Name: us-gaap_CostOfRevenue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe amount of net income (loss) for the period per each share of common stock or unit outstanding during the reporting period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 52 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-52Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-15Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (e)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-7Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-2Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-10Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(27)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(23)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-7 + Details Name: us-gaap_EarningsPerShareBasic Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_EarningsPerShareBasicAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe amount of net income (loss) for the period available to each share of common stock or common unit outstanding during the reporting period and to each share or unit that would have been outstanding assuming the issuance of common shares or units for all dilutive potential common shares or units outstanding during the reporting period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 52 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-52Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-15Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (e)(4) -Publisher

FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-7Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-2Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(27)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(23)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-7 + Details Name: us-gaap_EarningsPerShareDiluted Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_EarningsPerShareDilutedAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe aggregate total of expenses of managing and administering the affairs of an entity, including affiliates of the reporting entity, which are not directly or indirectly associated with the manufacture, sale or creation of a product or product line. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(2)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1 + Details Name: us-gaap_GeneralAndAdministrativeExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionTotal loss recognized during the period from the impairment of goodwill plus the loss recognized in the period resulting from the impairment of the carrying amount of intangible assets, other than goodwill. + ReferencesNo definition available. + Details Name: us-gaap_GoodwillAndIntangibleAssetImpairment Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAggregate revenue less cost of goods and services sold or operating expenses directly attributable to the revenue generation activity. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI 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https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 14: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A 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interest. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 6: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 7: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(11)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 9: 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us-gaap_IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount after tax of income (loss) from continuing operations including portion attributable to the noncontrolling interest. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 19 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-19Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (f) -Publisher FASB -URI 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DefinitionThe amount of net income (loss) from continuing operations per each share of common stock or unit outstanding during the reporting period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(13)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-2Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference 13: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(23)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(27)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-7Reference 17: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1 + Details Name: us-gaap_IncomeLossFromContinuingOperationsPerBasicShare Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionThe amount of net income (loss) derived from continuing operations during the period available to each share of common stock or common unit outstanding during the reporting period and to each share or unit that would have been outstanding assuming the issuance of common shares or units for all dilutive potential common shares or units outstanding during the reporting period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(13)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-2Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference 12: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(23)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(27)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-7 + Details Name: us-gaap_IncomeLossFromContinuingOperationsPerDilutedShare Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionAmount after tax of income (loss) from a discontinued operation including the portion attributable to the noncontrolling interest. Includes, but is not limited to, the income (loss) from operations during the phase-out period, gain (loss) on disposal, gain (loss) for reversal of write-down (write-down) to fair value, less cost to sell, and adjustments to a prior period gain (loss) on disposal. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(12)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 270 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477349/740-270-45-3Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-7Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 3A -Publisher FASB -URI https://asc.fasb.org/1943274/2147483475/205-20-45-3AReference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5C -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-5CReference 6: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 3B -Publisher FASB -URI https://asc.fasb.org/1943274/2147483475/205-20-45-3BReference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483475/205-20-45-4Reference 8: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-1Reference 9: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483475/205-20-45-3 + Details Name: us-gaap_IncomeLossFromDiscontinuedOperationsNetOfTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionPer basic share amount, after tax, of income (loss) from the day-to-day business activities of the discontinued operation and gain (loss) from the disposal of the discontinued operation. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-3Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(23)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(27)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-7Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(14)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_IncomeLossFromDiscontinuedOperationsNetOfTaxPerBasicShare Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionPer diluted share amount, after tax, of income (loss) from the day-to-day business activities of the discontinued operation and gain (loss) from the disposal of the discontinued operation. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-3Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-7Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 5 -Subparagraph (SAB Topic 5.E) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479836/810-10-S99-5 + Details Name: us-gaap_IncomeLossFromDiscontinuedOperationsNetOfTaxPerDilutedShare Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_IncomeStatementAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of current income tax expense (benefit) and deferred income tax expense (benefit) pertaining to continuing operations. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-231Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 6.I.7) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-8Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-10Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Subparagraph (a) -SubTopic 20 -Topic 740 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482659/740-20-45-2Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)) -SubTopic 10 -Topic 235 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1 + Details Name: us-gaap_IncomeTaxExpenseBenefit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe amount of interest income and other income recognized during the period. Included in this element is interest derived from investments in debt securities, cash and cash equivalents, and other investments which reflect the time value of money or transactions in which the payments are for the use or forbearance of money and other income from ancillary business-related activities (that is, excluding major activities considered part of the normal operations of the business). + ReferencesNo definition available. + Details Name: us-gaap_InterestAndOtherIncome Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of interest expense classified as operating and nonoperating. Includes, but is not limited to, cost of borrowing accounted for as interest expense. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-24Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 835 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483013/835-20-50-1 + Details Name: us-gaap_InterestExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe portion of profit or loss for the period, net of income taxes, which is attributable to the parent. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 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17: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-10Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479105/946-220-45-7Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(18)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 21: http://www.xbrl.org/2003/role/disclosureRef 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https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 28: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 30: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 31: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 32: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 33: http://www.xbrl.org/2003/role/disclosureRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-7Reference 34: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 35: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1AReference 36: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1BReference 37: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1 + Details Name: us-gaap_NetIncomeLoss Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe net result for the period of deducting operating expenses from operating revenues. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 2:

http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 7: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 31 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-31 + Details Name: us-gaap_OperatingIncomeLoss Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of income (expense) related to nonoperating activities, classified as other. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_OtherNonoperatingIncomeExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount, including tax collected from customer, of revenue from satisfaction of performance obligation by transferring promised good or service to customer. Tax collected from customer is tax assessed by governmental authority that is both imposed on and concurrent with specific revenue-producing transaction, including, but not limited to, sales, use, value-added and excise. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 41 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-41Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 4: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 924 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 11.L) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479941/924-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-5Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 42 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-42Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-40Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-4 + Details Name: us-gaap_RevenueFromContractWithCustomerIncludingAssessedTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of revenue that is not accounted for under Topic 606. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(1)) -SubTopic 10 -Topic 220 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_RevenueNotFromContractWithCustomer Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of revenue recognized from goods sold, services rendered, insurance premiums, or other activities that constitute an earning process. Includes, but is not limited to, investment and interest income before deduction of interest expense when recognized as a component of revenue, and sales and trading gain (loss). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 41 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-41Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards 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Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 42 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-42Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-40Reference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 235 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-05(b)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477314/942-235-S99-1Reference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_Revenues Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe aggregate total amount of expenses directly related to the marketing or selling of products or services. + ReferencesNo definition available. + Details Name: us-gaap_SellingAndMarketingExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe average number of shares or units issued and outstanding that are used in calculating diluted EPS or earnings per unit (EPU), determined based on the timing of issuance of shares or units in the period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 16 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-16 + Details Name: us-gaap_WeightedAverageNumberOfDilutedSharesOutstanding Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_WeightedAverageNumberOfSharesOutstandingAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionNumber of [basic] shares or units, after adjustment for contingently issuable shares or units and other shares or units not deemed outstanding, determined by relating the portion of time within a reporting period that common shares or units have been outstanding to the total time in that period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-10 + Details Name: us-gaap_WeightedAverageNumberOfSharesOutstandingBasic Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration XML 15 R5.htm IDEA: XBRL DOCUMENT v3.25.0.1 CONDENSED CONSOLIDATED STATEMENTS OF SHAREHOLDERS' EQUITY (UNAUDITED) - USD ($) Series A-1 Convertible Preferred Stock [Member] Common Stock [Member] Additional Paid-in Capital [Member] Retained Earnings [Member] Total Beginning balance, value at Sep. 30, 2023 $ 0 $ 11,011 $ 20,291,803 $ (17,686,553) $ 2,616,261 Beginning balance, shares at Sep. 30, 2023 0 1,101,069 Â Â Â Share-based compensation 50,811 50,811 Net loss (354,220) (354,220) Ending balance, value at Dec. 31, 2023 $ 0 $ 11,011 20,342,614 (18,040,773) 2,312,852 Ending balance, shares at Dec. 31, 2023 0 1,101,069 Â Â Â Beginning balance, value at Sep. 30, 2024 $ 2,200,000 $ 11,011 20,393,163 (19,637,140) 2,967,034 Beginning balance, shares at Sep. 30, 2024 2,200 1,101,069 Â Â Â Share-based compensation 20,328 20,328 Net loss (708,065) (708,065) Ending balance, value at Dec. 31, 2024 $ 2,200,000 $ 11,011 $ 20,413,491 $ (20,345,205) $ 2,279,297 Ending balance, shares at Dec. 31, 2024 2,200 1,101,069 Â Â Â X - DefinitionAmount of increase (decrease) to additional paid-in capital (APIC) for recognition and exercise of award under share-based payment arrangement. + ReferencesNo definition available. + Details Name: us-gaap_AdjustmentsToAdditionalPaidInCapitalSharebasedCompensationAndExerciseOfStockOptions Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe portion of profit or loss for the period, net of income taxes, which is attributable to the parent. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-6Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-1Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-8Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference 17: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-10Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479105/946-220-45-7Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(18)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(1)(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 23: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 28: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 30: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 31: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 32: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 33: http://www.xbrl.org/2003/role/disclosureRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-7Reference 34: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 35: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1AReference 36: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1BReference 37: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1 + Details Name: us-gaap_NetIncomeLoss Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionNumber of shares issued which are neither cancelled nor held in the treasury. + ReferencesNo definition available. + Details Name: us-gaap_SharesOutstanding Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionAmount of equity (deficit) attributable to parent. Excludes temporary equity and equity attributable to noncontrolling interest. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(31)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 5: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2Reference 8: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 11: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 12: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 13: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 14: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SAB Topic 4.E) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480418/310-10-S99-2 + Details Name: us-gaap_StockholdersEquity Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant XML 16 R6.htm IDEA: XBRL DOCUMENT v3.25.0.1 CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS (UNAUDITED) - USD ($) 3 Months Ended Dec. 31, 2024 Dec. 31, 2023 Operating Activities: Â Â Net loss $ (708,065) $ (354,220) Adjustments to reconcile net loss to net cash (used in) / provided by operating activities: Â Â Share-based compensation 20,328 50,811 Depreciation and amortization 83,875 81,403 Credit loss expense/(recoveries) 24,060 (10,991) Goodwill impairment 225,000 0 Changes in operating assets and liabilities: Â Â Accounts receivable 819,236 445,067 Inventories (262,977) (70,845) Discontinued assets held for sale 0 372,473 Prepaid expenses and other current assets 23,427 (13,770) Accounts payable 65,891 (126,690) Due to Forward China (related party) (454,728) 648,230 Deferred income (120,832) (47,002) Net changes in operating lease liabilities 214 4,385 Accrued expenses and other current liabilities (125,568) (863,019) Net cash (used in) / provided by operating activities (410,139) 115,832 Investing Activities: Â Â Purchases of property and equipment (5,418) (19,514) Net cash used in investing activities (5,418) (19,514) Financing Activities: Â Â Repayment of note payable to Forward China (related party) 0 (250,000) Net cash used in financing activities 0 (250,000) Net decrease in cash (415,557) (153,682) Cash at beginning of period 3,022,436 3,180,468 Cash at end of period 2,606,879 3,026,786 Supplemental Disclosures of Cash Flow Information: Â Â Cash paid for interest 11,967 19,010 Supplemental Disclosures of Non-Cash Information: Â Â Operating lease assets obtained in exchange for operating lease liabilities $ 157,424 $ 0 X - ReferencesNo definition available. + Details Name: ford_IncreaseDecreaseInDiscontinuedAssetsHeldForSale Namespace Prefix: ford_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: ford_OperatingLeaseAssetsObtainedInExchangeForOperatingLeaseLiabilities Namespace Prefix: ford_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_AdjustmentsToReconcileNetIncomeLossToCashProvidedByUsedInOperatingActivitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage. Excludes amount for disposal group and discontinued operations. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-8Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-4 + Details Name: us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of increase (decrease) in cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage; excluding effect from exchange rate change. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 1 -SubTopic 230 -Topic 830 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477401/830-230-45-1 + Details Name: us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseExcludingExchangeRateEffect Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe aggregate expense recognized in the current period that allocates the cost of tangible assets, intangible assets, or depleting assets to periods that benefit from use of the assets. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22 + Details Name: us-gaap_DepreciationDepletionAndAmortization Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionTotal loss recognized during the period from the impairment of goodwill plus the loss recognized in the period resulting from the impairment of the carrying amount of intangible assets, other than goodwill. + ReferencesNo definition available. + Details Name: us-gaap_GoodwillAndIntangibleAssetImpairment Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe increase (decrease) during the reporting period in the obligations due for goods and services provided by the following types of related parties: a parent company and its subsidiaries, subsidiaries of a common parent, an entity and trust for the benefit of employees, such as pension and profit-sharing trusts that are managed by or under the trusteeship of the entities' management, an entity and its principal owners, management, or member of their immediate families, affiliates, or other parties with the ability to exert significant influence. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInAccountsPayableRelatedParties Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionChange in recurring obligations of a business that arise from the acquisition of merchandise, materials, supplies and services used in the production and sale of goods and services. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInAccountsPayableTrade Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe increase (decrease) during the reporting period in amount due within one year (or one business cycle) from customers for the credit sale of goods and services. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInAccountsReceivable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of increase (decrease) in accrued expenses, and obligations classified as other. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInAccruedLiabilitiesAndOtherOperatingLiabilities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of increase (decrease) in deferred income and obligation to transfer product and service to customer for which consideration has been received or is receivable. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInDeferredRevenue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe increase (decrease) during the reporting period in the aggregate value of all inventory held by the reporting entity, associated with underlying transactions that are classified as operating activities. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInInventories Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_IncreaseDecreaseInOperatingCapitalAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of increase (decrease) in operating liabilities classified as other. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInOtherOperatingLiabilities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of increase (decrease) in prepaid expenses, and assets classified as other. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInPrepaidDeferredExpenseAndOtherAssets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of cash paid for interest, excluding capitalized interest, classified as operating activity. Includes, but is not limited to, payment to settle zero-coupon bond for accreted interest of debt discount and debt instrument with insignificant coupon interest rate in relation to effective interest rate of borrowing attributable to accreted interest of debt discount. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 17 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-17Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-25Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-2 + Details Name: us-gaap_InterestPaidNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of cash inflow (outflow) from financing activities, including discontinued operations. Financing activity cash flows include obtaining resources from owners and providing them with a return on, and a return of, their investment; borrowing money and repaying amounts borrowed, or settling the obligation; and obtaining and paying for other resources obtained from creditors on long-term credit. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24 + Details Name: us-gaap_NetCashProvidedByUsedInFinancingActivities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_NetCashProvidedByUsedInFinancingActivitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of cash inflow (outflow) from investing activities, including discontinued operations. Investing activity cash flows include making and collecting loans and acquiring and disposing of debt or equity instruments and property, plant, and equipment and other productive assets. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24 + Details Name: us-gaap_NetCashProvidedByUsedInInvestingActivities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_NetCashProvidedByUsedInInvestingActivitiesContinuingOperationsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of cash inflow (outflow) from operating activities, including discontinued operations. Operating activity cash flows include transactions, adjustments, and changes in value not defined as investing or financing activities. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-25 + Details Name: us-gaap_NetCashProvidedByUsedInOperatingActivities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_NetCashProvidedByUsedInOperatingActivitiesContinuingOperationsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe portion of profit or loss for the period, net of income taxes, which is attributable to the parent. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-6Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-1Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-8Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference 17: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-10Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards

Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479105/946-220-45-7Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(18)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(1)(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 23: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 28: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 30: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 31: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 32: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 33: http://www.xbrl.org/2003/role/disclosureRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-7Reference 34: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 35: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1AReference 36: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1BReference 37: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1 + Details Name: us-gaap_NetIncomeLoss Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_NoncashInvestingAndFinancingItemsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe cash outflow associated with the acquisition of long-lived, physical assets that are used in the normal conduct of business to produce goods and services and not intended for resale; includes cash outflows to pay for construction of self-constructed assets. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 13 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-13 + Details Name: us-gaap_PaymentsToAcquirePropertyPlantAndEquipment Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of expense related to credit loss from transactions other than loan and lease transactions. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(11)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1 + Details Name: us-gaap_ProvisionForOtherCreditLosses Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe cash outflow for a borrowing supported by a written promise to pay an obligation. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 15 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-15 + Details Name: us-gaap_RepaymentsOfNotesPayable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of noncash expense for share-based payment arrangement. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_ShareBasedCompensation Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_SupplementalCashFlowInformationAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 17 R7.htm IDEA: XBRL DOCUMENT v3.25.0.1 Pay vs Performance Disclosure - USD ($) 3 Months Ended Dec. 31, 2024 Dec. 31, 2023 Pay vs Performance Disclosure [Table] Â Â Net Income (Loss) $ (708,065) $ (354,220) X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 402 -Subsection v -Paragraph 1 + Details Name: ecd_PvpTable Namespace Prefix: ecd_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe portion of profit or loss for the period, net of income taxes, which is attributable to the parent. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-6Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-1Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-8Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference 17: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-10Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479105/946-220-45-7Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(18)) 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-Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 28: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 30: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 31: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 32: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 33: http://www.xbrl.org/2003/role/disclosureRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-7Reference 34: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 35: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (a) -Publisher

FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1AReference 36: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1BReference 37: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1 + Details Name: us-gaap_NetIncomeLoss Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration XML 18 R8.htm IDEA: XBRL DOCUMENT v3.25.0.1 Insider Trading Arrangements 3 Months Ended Dec. 31, 2024 Insider Trading Arrangements [Line Items] Â Rule 10b5-1 Arrangement Adopted false Non-Rule 10b5-1 Arrangement Adopted false Rule 10b5-1 Arrangement Terminated false Non-Rule 10b5-1 Arrangement Terminated false X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 408 -Subsection a + Details Name: ecd_InsiderTradingArrLineItems Namespace Prefix: ecd_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 408 -Subsection a -Paragraph 1 + Details Name: ecd_NonRule10b51ArrAdoptedFlag Namespace Prefix: ecd_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 408 -Subsection a -Paragraph 1 + Details Name: ecd_NonRule10b51ArrTrmntdFlag Namespace Prefix: ecd_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 408 -Subsection a -Paragraph 1 + Details Name: ecd_Rule10b51ArrAdoptedFlag Namespace Prefix: ecd_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 408 -Subsection a -Paragraph 1 + Details Name: ecd_Rule10b51ArrTrmntdFlag Namespace Prefix: ecd_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration XML 19 R9.htm IDEA: XBRL DOCUMENT v3.25.0.1 OVERVIEW 3 Months Ended Dec. 31, 2024 Organization, Consolidation and Presentation of Financial Statements [Abstract] Â OVERVIEW Â NOTE 1 OVERVIEW Â Business Â Forward Industries, Inc. (â€œForwardâ€, â€œweâ€, â€œourâ€ or the â€œCompanyâ€) is a global design, sourcing and distribution company serving top tier medical and technology customers worldwide. Â The Companyâ€™s design division provides hardware and software product design and engineering services to customers predominantly located in the U.S. The Companyâ€™s original equipment manufacturing (â€œOEMâ€) distribution division sources and sells carrying cases and other accessories for medical monitoring and diagnostic kits as well as a variety of other portable electronic and non-electronic devices to OEMs or their contract manufacturers worldwide, that either package our products as accessories â€œin boxâ€ together with their branded product offerings or sell them through their retail distribution channels. The Company does not manufacture any of its OEM products and sources substantially all of these products from independent suppliers in China, through Forward Industries Asia-Pacific Corporation, a British Virgin Islands corporation, a related party owned by the Companyâ€™s CEO (â€œForward Chinaâ€). See Note 8.Â Â Discontinued Operations Â In July 2023, the Company decided to cease operations of its retail distribution segment (â€œRetail Exitâ€) and is presenting the results of operations for this segment within discontinued operations in the prior periods presented herein. Our retail distribution business sourced and sold smart-enabled furniture, hot tubs and saunas and a variety of other products through various online retailer websites to customers predominantly located in the U.S. and Canada. The inventory of the retail segment was presented as discontinued assets held for sale on the balance sheet at September 30, 2023. Where applicable, certain footnotes exclude the discontinued operations unless otherwise noted. See Note 3 for additional information on discontinued operations. Â Liquidity and Going Concern Â The accompanying condensed consolidated financial statements have been prepared assuming the Company will continue as a going concern, which contemplates, among other things, the realization of assets and satisfaction of liabilities in the ordinary course of business. The Company had an accumulated deficit and working capital deficit of $20,345,000 and $162,000, respectively, at December 31, 2024, a net loss of $708,000 for the three months ended December 31, 2024 and $1,951,000 in Fiscal 2024 and a cash balance of approximately $2,900,000 at January 31, 2025. Â The Companyâ€™s OEM distribution segment procures substantially all its products through independent suppliers in China through Forward China. In order to preserve the Companyâ€™s current and future liquidity, the Company and Forward China entered into an agreement whereby Forward China agreed to limit the amount of outstanding payables it would seek to collect from the Company (See Note 8). Â In December 2024, our largest design customer notified us of its plan to discontinue their insulin patch pump program, on which we were working.Â We expect this to cause a material decrease in our revenues beginning in the second quarter of Fiscal 2025. Based on our forecasted cash flows, we believe our existing cash balance and working capital will not be sufficient to meet our liquidity needs through February 13, 2026, 12 months from the date of issuance of these condensed consolidated financial statements. These factors raise substantial doubt about our ability to continue as a going concern. Â Management plans to initiate cost reduction measures in Fiscal 2025 to mitigate the impact of the loss of our largest customer, including a reduction in force which was communicated in December 2024. These plans will be evaluated and adjusted as deemed necessary based on the ongoing needs of the business. Management also plans to seek flexibility on payment terms for ongoing purchases from Forward China and attempt to obtain debt or equity financing to fund its ongoing operations. However, there are no current agreements or understanding with regard to the form, time or amount of such financing and there is no assurance that any financing can be obtained, that Forward China will grant any flexibility on payment terms or that our cost reduction efforts will be sufficient to enable the Company to continue as a going concern. The condensed consolidated financial statements do not include any adjustments that might result if the Company is unable to continue as a going concern. Such adjustments could be material. Â X - DefinitionThe entire disclosure for the nature of an entity's business, major products or services, principal markets including location, and the relative importance of its operations in each business and the basis for the determination, including but not limited to, assets, revenues, or earnings. For an entity that has not commenced principal operations, disclosures about the risks and uncertainties related to the activities in which the entity is currently engaged and an understanding of what those activities are being directed toward. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Topic 275 -Publisher FASB -URI https://asc.fasb.org/275/tableOfContentReference 2: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -SubTopic 10 -Topic 275 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-1 + Details Name: us-gaap_NatureOfOperations Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_OrganizationConsolidationAndPresentationOfFinancialStatementsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 20 R10.htm IDEA: XBRL DOCUMENT v3.25.0.1 ACCOUNTING POLICIES 3 Months Ended Dec. 31, 2024 Accounting Policies [Abstract] Â ACCOUNTING POLICIES Â NOTE 2 ACCOUNTING POLICIES Â Basis of Presentation Â The accompanying condensed consolidated financial statements include the accounts of Forward Industries, Inc. and all of its wholly-owned subsidiaries: Forward Industries (IN), Inc. (â€œForward USâ€), Forward Industries (Switzerland) GmbH (â€œForward Switzerlandâ€), Forward Industries UK Limited (â€œForward UKâ€), Intelligent Product Solutions, Inc. (â€œIPSâ€) and Kablooe, Inc. (â€œKablooeâ€). The terms â€œForwardâ€, â€œweâ€, â€œourâ€ or the â€œCompanyâ€ as used throughout this document are used to indicate Forward Industries, Inc. and all of its wholly-owned subsidiaries. All significant intercompany transactions and balances have been eliminated in consolidation. Â In the opinion of management, the accompanying condensed consolidated financial statements presented in this Quarterly Report on Form 10-Q reflect all normal recurring adjustments necessary to present fairly the financial position and results of operations and cash flows for the interim periods presented herein but are not necessarily indicative of the results of operations for the year ending September 30, 2025. These condensed consolidated financial statements should be read in conjunction with the Companyâ€™s audited consolidated financial statements included in its Annual Report on Form 10-K for the fiscal year ended September 30, 2024, and with the disclosures and risk factors presented therein. The September 30, 2024 condensed consolidated balance sheet has been derived from the audited consolidated financial statements. Â Accounting Estimates Â The preparation of the Companyâ€™s condensed consolidated financial statements in conformity with accounting principles generally accepted in the United States of America (â€œU.S. GAAPâ€) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates and assumptions. Within this report, certain dollar amounts and percentages have been rounded to their approximate values. Â Segment Reporting Â The Company has two reportable segments: OEM distribution and design. The OEM distribution segment sources and sells carrying cases and other accessories for medical monitoring and diagnostic kits and a variety of other portable electronic and non-electronic devices (such as sporting and recreational products, bar code scanners, GPS location devices, tablets and firearms) on a made-to-order basis that are customized to fit the products sold by our OEM customers worldwide. The design segment consists of two operating segments (IPS and Kablooe, which have been aggregated into one reportable segment) that provide a full spectrum of hardware and software product design and engineering services to customers predominantly located in the U.S. See Note 5 for more information on segments. Â Accounts Receivable Â Accounts receivable consist of unsecured trade accounts with customers in amounts that have been invoiced ($4,028,000, $4,460,000 and $6,949,000 at December 31, 2024, September 30, 2024, and September 30, 2023, respectively) and contract assets as described further below under the heading â€œRevenue Recognition.â€ The Company maintains an allowance for credit losses, which is recorded as a reduction to accounts receivable on the condensed consolidated balance sheets. Collectability of accounts receivable is estimated by evaluating the number of days accounts are outstanding, customer payment history, recent payment trends and perceived creditworthiness, adjusted as necessary based on specific customer situations. At December 31, 2024, September 30, 2024 and September 30, 2023, the Company had no allowances for credit losses for the OEM distribution segment and $51,000, $27,000 and $771,000, respectively, for the design segment. Â Inventories Â Inventories consist primarily of finished goods and are stated at the lower of cost (determined by the first-in, first-out method) or net realizable value. Based on managementâ€™s estimates, an allowance is made to reduce excess, obsolete, or otherwise unsellable inventories to net realizable value. The allowance is established through charges to cost of sales in the Companyâ€™s condensed consolidated statements of operations. In determining the adequacy of the allowance, managementâ€™s estimates are based upon several factors, including analyses of inventory levels, historical loss trends, sales history and projections of future sales demand. The Companyâ€™s estimates of the allowance may change from time to time based on managementâ€™s assessments, and such changes could be material. Â Revenue Recognition Â OEM Distribution Segment Â The OEM distribution segment recognizes revenue when: (i) finished goods are shipped to its customers (in general, these conditions occur at either point of shipment or point of destination, depending on the terms of sale and transfer of control); (ii) there are no other deliverables or performance obligations; and (iii) there are no further obligations to the customer after the title of the goods has transferred. If the Company receives consideration before achieving the criteria previously mentioned, it records a contract liability, which is classified as a component of deferred income in the accompanying condensed consolidated balance sheets. The OEM distribution segment had no contract liabilities at December 31, 2024, September 30, 2024 or September 30, 2023. Â Discontinued Retail Distribution Segment Â The discontinued retail distribution segment sold products primarily through online websites operated by authorized third-party retailers. Revenue was recognized when control (as defined in Accounting Standards Codification (â€œASCâ€) 606, â€œRevenue from Contracts with Customersâ€) of the related goods were transferred to the retailer, which generally occurred upon shipment to the end customer. Other than product delivery, the retail distribution segment did not typically have other deliverables or performance obligations associated with its products. Revenue was measured as the amount of consideration expected to be received in exchange for the products provided, net of allowances taken by retailers for product returns and any taxes collected from customers that will be remitted to governmental authorities. When the Company receives consideration before achieving the criteria previously mentioned, it records a contract liability, which is classified as a component of deferred income in the accompanying condensed consolidated balance sheets. The retail distribution segment had no contract liabilities at December 31, 2024, September 30, 2024 or September 30, 2023. The results of operations of the retail segment are reported as discontinued operations for the three months ended December 31, 2023. See Note 3. Â Design Segment Â The Company applies the â€œcost to costâ€ and â€œright to invoiceâ€ methods of revenue recognition to the contracts with customers in the design segment. The design segment typically engages in two types of contracts: (i) time and material and (ii) fixed price. The Company recognizes revenue over time on its time and material contracts utilizing a â€œright to invoiceâ€ method. Revenues from fixed price contracts that require performance of services that are not related to the production of tangible assets are recognized by using cost inputs to measure progress toward the completion of its performance obligations, or the â€œcost to costâ€ method. Revenues from fixed price contracts that contain specific deliverables are recognized when the performance obligation has been satisfied or the transfer of goods to the customer has been completed and accepted. Â Recognized revenues that will not be billed until a later date, or contract assets, are recorded as an asset and classified as a component of accounts receivable in the accompanying condensed consolidated balance sheets. The design segment had contract assets of $885,000, $1,273,000 and $976,000 at December 31, 2024, September 30, 2024 and September 30, 2023, respectively. Contracts where collections to date have exceeded recognized revenues, or contract liabilities, are recorded as a liability and classified as a component of deferred income in the accompanying condensed consolidated balance sheets. The design segment had contract liabilities of $279,000, $399,000, and $297,000 at December 31, 2024, September 30, 2024 and September 30, 2023, respectively. Â Goodwill Â The Company reviews goodwill for impairment at least annually, or more often if triggering events occur. The Company has two reporting units with goodwill (the IPS and Kablooe operating segments) and we perform our annual goodwill impairment test on September 30, the end of the fiscal year, or upon the occurrence of a triggering event. The Company has the option to perform a qualitative assessment to determine if an impairment is more likely than not to have occurred. If the Company can support the conclusion that it is not more likely than not that the fair value of a reporting unit is less than its carrying amount, then the Company would not need to perform a quantitative impairment test for the reporting unit. If the Company cannot support such a conclusion or does not elect to perform the qualitative assessment, then the Company will perform the quantitative assessment by comparing the fair value of the reporting unit with its carrying amount, including goodwill. If the fair value of the reporting unit exceeds its carrying value, no impairment charge is recognized. If the fair value of the reporting unit is less than its carrying value, an impairment charge will be recognized for the amount by which the reporting unitâ€™s carrying amount exceeds its fair value. A significant amount of judgment is required in performing goodwill impairment tests including estimating the fair value of a reporting unit. See Note 4. Â Intangible Assets Â Intangible assets include trademarks and customer relationships, which were acquired as part of the acquisitions of IPS in Fiscal 2018 and Kablooe in Fiscal 2020 and are amortized over their estimated useful lives, which are periodically evaluated for reasonableness. Â Our intangible assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. In assessing the recoverability of our intangible assets, we must make estimates and assumptions regarding future cash flows and other factors to determine the fair value of the respective assets. These estimates and assumptions could have a significant impact on whether an impairment charge is recognized and the magnitude of any such charge. Fair value estimates are made at a specific point in time, based on relevant information. These estimates are subjective in nature and involve uncertainties and matters of significant judgments and therefore cannot be determined with precision. Changes in assumptions could significantly affect the estimates. If these estimates or material related assumptions change in the future, we may be required to record impairment charges related to our intangible assets. Management evaluated and concluded that there were no indications of impairments of intangible assets at December 31, 2024. Â Income Taxes Â The Company recognizes future tax benefits and liabilities measured at enacted rates attributable to temporary differences between financial statement and income tax bases of assets and liabilities and to net tax operating loss carryforwards to the extent that realization of these benefits is more likely than not. At December 31, 2024, there was no change to our assessment that a full valuation allowance was required against all net deferred tax assets as it is not probable that such deferred tax assets will be realized. Accordingly, any deferred tax provision or benefit was offset by an equal and opposite change to the valuation allowance. Our income tax provision or benefit is generally not significant due to the existence of significant net operating loss carryforwards. Â Fair Value Measurements Â In connection with the acquisition of Kablooe, the Company has a contingent earnout agreement based on Kablooeâ€™s results of operations through August 2025. This earnout agreement is measured at fair value in accordance with the guidance provided by ASC 820, â€œFair Value Measurement.â€ ASC 820 defines fair value as the price that would be received from selling an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. When determining the fair value measurements for assets and liabilities required to be recorded at their fair values, we consider the principal or most advantageous market in which we would transact and consider assumptions that market participants would use when pricing the assets or liabilities, such as inherent risk, transfer restrictions, and risk of nonperformance. Â ASC 820 establishes a fair value hierarchy that requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. An asset's or liability's categorization within the fair value hierarchy is based upon the lowest level of input that is significant to the fair value measurement. ASC 820 establishes three levels of inputs that may be used to measure fair value: Â Â Â· Level 1: quoted prices in active markets for identical assets or liabilities; Â Â Â· Level 2: inputs other than Level 1 that are observable, either directly or indirectly, such as quoted prices in active markets for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities; or Â Â Â· Level 3: unobservable inputs that are supported by little or no market activity and that are significant to the fair values of the assets or liabilities. Â The fair value of the earnout liability is measured on a recurring basis at each reporting date using inputs categorized within Level 3 of the fair value hierarchy. Due to the low likelihood of Kablooe reaching the specified earnout targets, the fair value of this earnout liability is $0 at December 31, 2024 and September 30, 2024. Â The carrying amounts of cash, accounts receivable (including accounts receivable from related party), accounts payable, due to Forward China, and the Note Payable to Forward China approximate fair value due their short-term maturities. Â Leases Â Lease assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term, using the Companyâ€™s incremental borrowing rate commensurate with the lease term, since the Companyâ€™s lessors do not provide an implicit rate, nor is one readily available. The Company has certain leases that may include an option to renew and when it is reasonably probable to exercise such option, the Company will include the renewal option terms in determining the lease asset and lease liability. Lease assets represent the Companyâ€™s right to use an underlying asset for the lease term and lease liabilities represent the Companyâ€™s obligation to make lease payments arising from the lease. Lease expense for lease payments is recognized on a straight-line basis over the lease term. Operating lease assets are shown as right-of-use assets on the condensed consolidated balance sheets. The current and long-term portions of operating lease liabilities are shown separately as such on the condensed consolidated balance sheets. Â Recent Accounting Pronouncements Â In November 2024, the Financial Accounting Standards Board (the â€œFASBâ€) issued Accounting Standards Update (â€œASUâ€) 2024-03,Â â€œIncome Statementâ€”Reporting Comprehensive Incomeâ€”Expense Disaggregation Disclosures (Subtopic 220-40): Disaggregation of Income Statement Expensesâ€Â and in January 2025, the FASB issued ASU No. 2025-01,Â â€œIncome Statementâ€”Reporting Comprehensive Incomeâ€”Expense Disaggregation Disclosures (Subtopic 220-40): Clarifying the Effective Dateâ€, which clarified the effective date ofÂ ASU 2024-03 for non-calendar year-end companies.Â ASU 2024-03Â will require the Company to disclose the amounts of purchases of inventory, employee compensation, depreciation and intangible asset amortization, as applicable, included in certain expense captions in the consolidated statements of operations, as well as qualitatively describe remaining amounts included in those captions.Â ASU 2024-03Â will also require the Company to disclose both the amount and the Companyâ€™s definition of selling expenses. This ASU is effective for fiscal years beginning after December 15, 2026 and interim periods within fiscal years beginning after December 31, 2027. The Company is currently evaluating the effects of the pronouncement on its condensed consolidated financial statements. Â In December 2023, the FASB issued ASU 2023-09, "Income Taxes - Improvements to Income Tax Disclosures", requiring enhancements and further transparency to certain income tax disclosures, most notably the tax rate reconciliation and income taxes paid. This ASU is effective for fiscal years beginning after December 15, 2024 on a prospective basis and retrospective application is permitted. The Company is currently evaluating the effects of this pronouncement on its condensed consolidated financial statements. Â In November 2023, the FASB issued ASU 2023-07, â€œSegment Reporting (Topic 280): Improvements to Reportable Segment Disclosures,â€ which requires expanded segment reporting and disclosure and is effective for the Company for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024. The Company is currently evaluating the effects of this pronouncement on its condensed consolidated financial statements. Â X - ReferencesNo definition available. + Details Name: us-gaap_AccountingPoliciesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for all significant accounting policies of the reporting entity. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483426/235-10-50-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 235 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/235/tableOfContent + Details Name: us-gaap_SignificantAccountingPoliciesTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 21 R11.htm IDEA: XBRL DOCUMENT v3.25.0.1 DISCONTINUED OPERATIONS AND ASSETS HELD FOR SALE 3 Months Ended Dec. 31, 2024 Discontinued Operations and Disposal Groups [Abstract] Â DISCONTINUED OPERATIONS AND ASSETS HELD FOR SALE Â NOTE 3 DISCONTINUED OPERATIONS AND ASSETS HELD FOR SALE Â Considering the recurring losses incurred by the retail segment, in July 2023, the Company decided to cease operations of its retail distribution segment (â€œRetail Exitâ€). The primary assets of the retail segment were inventory and accounts receivable. The Company sold, liquidated, or otherwise disposed of all remaining retail inventory, and collected remaining retail accounts receivable by September 30, 2024, at which time the retail segment was considered fully discontinued. We expect to have no further significant continuing involvement with this segment. The Retail Exit was considered a strategic shift that would have a significant impact on the Companyâ€™s operations and financial results. The inventory of the retail segment met the criteria to be considered â€œheld-for-saleâ€ in accordance with ASC 205-20, â€œDiscontinued Operations.â€ Accordingly, the retail inventory was classified on our condensed consolidated balance sheets as â€œdiscontinued assets held for saleâ€ at September 30, 2023, and the results of operations for the retail segment have been classified as â€œDiscontinued Operationsâ€ on the condensed consolidated statements of operations for the three months ended December 31, 2023. Â The total amount related to the discontinued retail segment included in Due to Forward China on the condensed consolidated balance sheets was approximately $641,000 at December 31, 2024 and September 30, 2024. Â The following table presents the major classes of the â€œIncome from discontinued operations, net of taxâ€ in our condensed consolidated statements of operations for the three months ended December 31, 2023. Schedule of discontinued operationsÂ Â Â Â Â Â Â Â Revenues, netÂ $665,000Â Cost of salesÂ Â 470,000Â Gross profitÂ Â 195,000Â Â Â Â Â Â Sales and marketing expensesÂ Â 145,000Â General and administrative expensesÂ Â 23,000Â Income from discontinued operationsÂ $27,000Â Â There was no depreciation, amortization, investing or financing cash flow activities, or other significant non-cash operating cash flow activities for the retail segment in the three months ended December 31, 2024 or 2023. Â X - ReferencesNo definition available. + Details Name: us-gaap_DiscontinuedOperationsAndDisposalGroupsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure related to a disposal group. Includes, but is not limited to, a discontinued operation, disposal classified as held-for-sale or disposed of by means other than sale or disposal of an individually significant component. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/205-20/tableOfContentReference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 360 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/360/tableOfContent + Details Name: us-gaap_DisposalGroupsIncludingDiscontinuedOperationsDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 22 R12.htm IDEA: XBRL DOCUMENT v3.25.0.1 INTANGIBLE ASSETS AND GOODWILL 3 Months Ended Dec. 31, 2024 Goodwill and Intangible Assets Disclosure [Abstract] Â INTANGIBLE ASSETS AND GOODWILL Â NOTE 4 INTANGIBLE ASSETS AND GOODWILL Â Intangible Assets Â The Companyâ€™s intangible assets consist of the following: Schedule of intangible assetsÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â December 31, 2024Â Â September 30, 2024Â Â Â TrademarksÂ Â Customer RelationshipsÂ Â Total Intangible AssetsÂ Â TrademarksÂ Â Customer RelationshipsÂ Â Total Intangible AssetsÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Gross carrying amountÂ $585,000Â Â $1,390,000Â Â $1,975,000Â Â $585,000Â Â $1,390,000Â Â $1,975,000Â Less accumulated amortizationÂ Â (252,000)Â Â (1,096,000)Â Â (1,348,000)Â Â (242,000)Â Â (1,053,000)Â Â (1,295,000) Net carrying amountÂ $333,000Â Â $294,000Â Â $627,000Â Â $343,000Â Â $337,000Â Â $680,000Â Â The Companyâ€™s intangible assets resulted from the acquisitions of Kablooe and IPS in Fiscal 2020 and Fiscal 2018, respectively, and relate to the design segment of our business. Intangible assets are amortized over their expected useful lives of 15 years for the trademarks and eight years for the customer relationships. Amortization expense related to intangible assets was $53,000 for the three months ended December 31, 2024 and 2023, which is included in general and administrative expenses on the condensed consolidated statements of operations. Â At December 31, 2024, estimated amortization expense for the Companyâ€™s intangible assets is as follows: Schedule of estimated amortization expenseÂ Â Â Â Remainder of Fiscal 2025Â $160,000Â Fiscal 2026Â Â 121,000Â Fiscal 2027Â Â 82,000Â Fiscal 2028Â Â 78,000Â Fiscal 2029Â Â 39,000Â Fiscal 2030Â Â 39,000Â ThereafterÂ Â 108,000Â TotalÂ $627,000Â Â Goodwill Â Goodwill represents the future economic benefits of assets acquired in a business combination that are not individually identified or separately recognized. The Companyâ€™s goodwill resulted from the acquisitions of Kablooe and IPS in Fiscal 2020 and Fiscal 2018, respectively. The goodwill associated with the IPS acquisition is not deductible for tax purposes, but the goodwill associated with the Kablooe acquisition is deductible for tax purposes. All of the Companyâ€™s goodwill is held under the design segment of our business. Â In December 2024, IPS was notified by its largest customer of its plan to discontinue its insulin patch pump program, on which IPS was working, and was beginning to wind down all activities related to it. Revenue from this customer (all of which related to this program) represented approximately 25.2% of the Companyâ€™s consolidated net revenues in fiscal 2024. Due to the historically high concentration of revenue with this customer, the loss of its business was considered a triggering event which prompted the Company to evaluate the goodwill of the IPS reporting unit. Management concluded an impairment was more likely than not to have occurred and performed a quantitative goodwill impairment test for the IPS reporting unit at December 31, 2024. Using primarily an income approach methodology, the fair value of the IPS reporting unit was estimated using a discounted cash flow analysis incorporating variables categorized within Level 3 of the fair value hierarchy such as projected revenues, growth rate and discount rate. The quantitative testing indicated the carrying amount of the IPS reporting unit exceeded its fair value, resulting in a goodwill impairment charge of $225,000 in the three months ended December 31, 2024, primarily driven by a reduction in the expected future performance of the IPS reporting unit. Â Below is a rollforward of goodwill for the design segment, the only reportable segment with goodwill: Schedule of roll forward of goodwillÂ Â Â Â Balance at September 30, 2024Â $1,559,000Â Impairment of IPS reporting unitÂ Â (225,000) Balance at December 31, 2024Â $1,334,000Â Â X - ReferencesNo definition available. + Details Name: us-gaap_GoodwillAndIntangibleAssetsDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for goodwill and intangible assets. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 30 -Name Accounting

Standards Codification -Publisher FASB -URI https://asc.fasb.org/350-30/tableOfContentReference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/350-20/tableOfContent + Details Name: us-gaap_GoodwillAndIntangibleAssetsDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 23 R13.htm IDEA: XBRL DOCUMENT v3.25.0.1 SEGMENTS AND CONCENTRATIONS 3 Months Ended Dec. 31, 2024 Segment Reporting [Abstract] Â SEGMENTS AND CONCENTRATIONS Â NOTE 5 SEGMENTS AND CONCENTRATIONS Â The Company has two reportable segments: OEM distribution and design. Â Our chief operating decision maker (â€œCODMâ€) regularly reviews revenue and operating income for each segment to assess financial results and allocate resources. For our OEM distribution segment, we exclude general and administrative and general corporate expenses from its measure of profitability as these expenses are not allocated to the segments and therefore not included in the measure of profitability used by the CODM. For the design segment, general and administrative expenses directly attributable to that segment are included in its measure of profitability as these expenses are included in the measure of its profitability reviewed by the CODM. We do not include intercompany activity in our segment results shown below to be consistent with the information that is presented to the CODM. Segment assets consist of accounts receivable and inventory, which are regularly reviewed by the CODM, as well as goodwill and intangible assets resulting from design segment acquisitions. Â Information by segment and related reconciliations are shown in tables below: Schedule of segment and related reconciliationsÂ Â Â Â Â Â Â Â Â Â For the Three Months Ended December 31,Â Â Â 2024Â Â 2023Â Revenues:Â Â Â Â Â Â Â Â OEM distributionÂ $1,991,000Â Â $2,010,000Â DesignÂ Â 4,625,000Â Â Â 5,142,000Â Total segment revenuesÂ $6,616,000Â Â $7,152,000Â Â Â Â Â Â Â Â Â Â Operating income / (loss):Â Â Â Â Â Â Â Â OEM distributionÂ $223,000Â Â $41,000Â DesignÂ Â (260,000)Â Â 266,000Â Total segment operating (loss)/incomeÂ Â (37,000)Â Â 307,000Â General corporate expensesÂ Â (671,000)Â Â (687,000) Operating loss from continuing operations before income taxesÂ Â (708,000)Â Â (380,000) Other expense / (income), netÂ Â â€"Â Â Â 1,000Â Loss from continuing operations before income taxesÂ $(708,000)Â $(381,000) Â Â Â Â Â Â Â Â Depreciation and amortization:Â Â Â Â Â Â Â Â OEM distributionÂ $â€"Â Â $1,000Â DesignÂ Â 84,000Â Â Â 80,000Â Total depreciation and amortizationÂ $84,000Â Â $81,000Â Â Â Schedule of segment assetsÂ Â Â Â Â Â Â Â Â December 31, 2024Â Â September 30, 2024Â Segment Assets:Â Â Â Â Â Â Â Â OEM distributionÂ $2,230,000Â Â $2,614,000Â DesignÂ Â 5,346,000Â Â Â 5,820,000Â Total segment assetsÂ Â 7,576,000Â Â Â 8,434,000Â General corporate assetsÂ Â 5,916,000Â Â Â 6,334,000Â Total assetsÂ $13,492,000Â Â $14,768,000Â Â The Company had certain customers whose individual percentage of the Companyâ€™s consolidated revenues and accounts receivable was 10% or greater. Revenues from one customer in the design segment represented 22.6% and 27.5% of the Companyâ€™s consolidated net revenues for the three months ended December 31, 2024 and 2023, respectively. There were no customers in the OEM distribution segment whose individual percentage of the Companyâ€™s consolidated revenues was 10% or greater during the three months ended December 31, 2024 or 2023. Â Accounts receivable from three customers in the design segment represented 40.2% of the Companyâ€™s consolidated accounts receivable at December 31, 2024 and accounts receivable from one customer in the design segment represented 19.0% of the Companyâ€™s consolidated accounts receivable at September 30, 2024. One customer in the OEM segment, or its affiliates or contract manufacturers, represented 11.4% and 14.5% of the Companyâ€™s consolidated accounts receivable at December 31, 2024 and September 30, 2024, respectively. Â In December 2024, our largest design customer notified us of its plan to discontinue their insulin patch pump program, on which we were working. The Company expects this to cause a material decrease in design segment revenues beginning in the second quarter of Fiscal 2025. Â X - ReferencesNo definition available. + Details Name: us-gaap_SegmentReportingAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for reporting segments including data and tables. Reportable segments include those that meet any of the following quantitative thresholds a) it's reported revenue, including sales to external customers and intersegment sales or transfers is 10 percent or more of the combined revenue, internal and external, of all operating segments b) the absolute amount of its reported profit or loss is 10 percent or more of the greater, in absolute amount of 1) the combined reported profit of all operating segments that did not report a loss or 2) the combined reported loss of all operating segments that did report a loss c) its assets are 10 percent or more of the combined assets of all operating segments. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 54 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-54Reference 7: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 47 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-47Reference 8: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 54 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-54Reference 9: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 47 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-47Reference 10: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 54 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-54Reference 11: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 47 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-47Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 31 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-31Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 34 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-34Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 26C -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-26CReference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 26B -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-26BReference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-15Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 42 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-42Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-40Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/280/tableOfContentReference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 26 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-26Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 41 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-41Reference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 21 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-21Reference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 21 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-21Reference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32 + Details Name: us-gaap_SegmentReportingDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 24 R14.htm IDEA: XBRL DOCUMENT v3.25.0.1 SHAREHOLDERSâ€™ EQUITY 3 Months Ended Dec. 31, 2024 Equity [Abstract] Â SHAREHOLDERSâ€™ EQUITY Â NOTE 6 SHAREHOLDERSâ€™ EQUITY Â Reverse Stock Split Â The Companyâ€™s shareholders authorized, and the Board of Directors approved, a 1-for-10 reverse stock split, whichÂ became effective on June 18, 2024. Any fractional shares that would have otherwise resulted from the reverse stock split were rounded up to the nearest whole share. Accordingly, all references made to shares, per share, or common share amounts in the accompanying condensed consolidated financial statements and applicable disclosures have been retroactively adjusted to reflect the reverse stock split. The reverse stock split did not change the par value of the common stock nor the authorized number of shares of common stock, preferred stock or any series of preferred stock. Â NasdaqÂ Â In July 2023, the Company was notified by Nasdaq that it was not in compliance with Nasdaq Listing Rule 5550(a)(2) (the â€œMinimum Bid Price Ruleâ€). Thereafter, in February 2024, the Company was notified that it was not in compliance with Nasdaq Listing Rule 5550(b)(1) (the â€œStockholdersâ€™ Equity Ruleâ€) (collectively, with the Minimum Bid Price Rule, the â€œMinimum Requirementsâ€). In April 2024, the Company presented a plan of action to the Nasdaq Hearings Panel to meet compliance with the Minimum Requirements. As a result of the reverse stock split effected in June 2024 and the entrance into the Accounts Payable Conversion Agreement (described in Note 8), the Company regained compliance with the Minimum Requirements in July 2024 and was formally notified by Nasdaq that the Minimum Requirements were met. Until July 24, 2025, the Company is subject to a Nasdaq â€œPanel Monitorâ€ which provides that in the event the Company fails to satisfy the Stockholdersâ€™ Equity Rule (not the Minimum Bid Price Rule) during the monitoring period, the Company will be required to request a hearing before the Panel in order to maintain its listing rather than taking the interim step of submitting a compliance plan for the Listing Qualifications Staffâ€™s review or receiving any otherwise applicable grace period. If the Company falls below the Stockholdersâ€™ Equity Rule during this period, we can provide no assurance the Company will be able to maintain its Nasdaq listing. The Companyâ€™s stockholdersâ€™ equity was below $2,500,000 at December 31, 2024. As a result, and in an effort to maintain compliance with the Stockholdersâ€™ Equity Rule, in February 2025, the Company and Forward China agreed to convert additional amounts due to Forward China into preferred stock. See Note 11. Â Preferred Stock Â In connection with the Accounts Payable Conversion Agreements with Forward China (see Note 8), the Company filed two Certificates of Amendment to the Certificate of Incorporation (the â€œCODâ€) designating 2,700 shares of Series A-1 Convertible Preferred Stock, with a stated value of $1,000 per share (the â€œStated Valueâ€). Â The holders of the Series A-1 Convertible Preferred Stock have no voting rights and rank senior to all classes or series of the Companyâ€™s common stock with respect to the distribution of assets upon liquidation, dissolution, or winding up. Subject to a 19.9% share cap (as defined in the COD), the Series A-1 Convertible Preferred Stock shall be convertible into a number of shares of the Companyâ€™s common stock as determined by (i) multiplying the number of shares to be converted by the Stated Value, (ii) adding the result of all accrued and accumulated and unpaid dividends on such shares to be converted, and then (iii) dividing the result by the conversion price of $7.50, subject to adjustment as defined in the COD. The Series A-1 Convertible Preferred Stock is not redeemable. Â Stock Options Â On October 1, 2024, the Company granted options to two of its non-employee directors to purchase an aggregate of 48,020 shares of its common stock at an exercise price of $3.73 per share. The options vest one year from the date of grant and expire five years from the date of the grant. The options have a weighted average grant-date fair value of $1.67 per share and an aggregate grant-date fair value of $80,000, which will be recognized, net of forfeitures, ratably over the vesting period. Â On October 1, 2023, the Company granted options to three of its non-employee directors to purchase an aggregate of 33,243 shares of its common stock at an exercise price of $7.60 per share. The options vested one year from the date of grant, expire five years from the date of the grant and 11,081 were forfeited prior to vesting. The options have a weighted average grant-date fair value of $3.60 per share and an aggregate grant-date fair value of $120,000, which was recognized, net of forfeitures, ratably over the vesting period. Â There were no options exercised during the three months ended December 31, 2024 or 2023. Â The Company recognized compensation expense for stock option awards of $20,000 and $51,000 during the three months ended December 31, 2024 and 2023, respectively, which was recorded as a component of general and administrative expenses in its condensed consolidated statements of operations. As of December 31, 2024, there was $60,000 of total unrecognized compensation cost related to nonvested stock option awards that is expected to be recognized over a weighted average period of 0.8 years. Â X - ReferencesNo definition available. + Details Name: us-gaap_EquityAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for equity. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting

Standards Codification -Section 50 -Paragraph 13 -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 14 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-14Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 235 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477968/946-235-50-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 235 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477968/946-235-50-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 505 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478448/946-505-50-6Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480237/815-40-50-6Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(e)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 10: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/505/tableOfContentReference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 14 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-14Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 14 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-14Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 16 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-16Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 18 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-18Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 18 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-18Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 18 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-18 + Details Name: us-gaap_StockholdersEquityNoteDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 25 R15.htm IDEA: XBRL DOCUMENT v3.25.0.1 EARNINGS PER SHARE 3 Months Ended Dec. 31, 2024 Earnings Per Share [Abstract] Â EARNINGS PER SHARE Â NOTE 7 EARNINGS PER SHARE Â Basic earnings per share data for each period presented is computed using the weighted average number of shares of common stock outstanding during each such period. Diluted earnings per share data is computed using the weighted average number of common and dilutive common equivalent shares outstanding during each period. Dilutive common-equivalent shares consist of shares that would be issued upon the exercise of stock options and warrants, computed using the treasury stock method. A reconciliation of basic and diluted earnings per share is as follows: Schedule of reconciliation of basic and diluted earnings per shareÂ Â Â Â Â Â Â Â Â Â For the Three Months EndedÂ Â Â December 31,Â Â Â 2024Â Â 2023Â Numerator:Â Â Â Â Â Â Â Â Loss from continuing operationsÂ $(708,000)Â $(381,000) Income from discontinued operations, net of taxÂ Â â€“Â Â Â 27,000Â Net lossÂ $(708,000)Â $(354,000) Â Â Â Â Â Â Â Â Â Denominator:Â Â Â Â Â Â Â Â Weighted average common shares outstandingÂ Â 1,101,000Â Â Â 1,101,000Â Dilutive common share equivalentsÂ Â â€“Â Â Â â€“Â Weighted average dilutive shares outstandingÂ Â 1,101,000Â Â Â 1,101,000Â Â Â Â Â Â Â Â Â Â Basic (loss) / earnings per share:Â Â Â Â Â Â Â Â Basic loss per share from continuing operationsÂ $(0.64)Â $(0.35) Basic earnings per share from discontinued operationsÂ Â â€“Â Â Â 0.03Â Basic loss per shareÂ $(0.64)Â $(0.32) Â Â Â Â Â Â Â Â Â Diluted (loss) / earnings per share:Â Â Â Â Â Â Â Â Diluted loss per share from continuing operationsÂ $(0.64)Â $(0.35) Diluted earnings per share from discontinued operationsÂ Â â€“Â Â Â 0.03Â Diluted loss per shareÂ $(0.64)Â $(0.32) Â The following securities were excluded from the calculation of diluted earnings per share in each period because their inclusion would have been anti-dilutive: Schedule of anti-dilutive sharesÂ Â Â Â Â Â Â Â Â Â For the Three Months Ended December 31,Â Â Â 2024Â Â 2023Â OptionsÂ Â 129,000Â Â Â 125,500Â WarrantsÂ Â 7,500Â Â Â 7,500Â Total potentially dilutive sharesÂ Â 136,500Â Â Â 133,000Â Â X - ReferencesNo definition available. + Details Name: us-gaap_EarningsPerShareAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for earnings per share. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/260/tableOfContentReference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-3 + Details Name: us-gaap_EarningsPerShareTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 26 R16.htm IDEA: XBRL DOCUMENT v3.25.0.1 RELATED PARTY TRANSACTIONS 3 Months Ended Dec. 31, 2024 Related Party Transactions [Abstract] Â RELATED PARTY TRANSACTIONS Â NOTE 8 RELATED PARTY TRANSACTIONS Â Buying Agency and Supply Agreement Â The Company has a Buying Agency and Supply Agreement (the â€œSupply Agreementâ€) with Forward China. The Supply Agreement provides that, upon the terms and subject to the conditions set forth therein, Forward China will act as the Companyâ€™s exclusive buying agent and supplier of Products (as defined in the Supply Agreement) in the Asia-Pacific region.Â The Company purchases products at Forward Chinaâ€™s cost and, through March 2023, paid Forward China a monthly service fee equal to the sum of (i) $100,000, and (ii) 4% of â€œAdjusted Gross Profitâ€, which is defined as the selling price less the cost from Forward China. Effective April 1, 2023, the Company and Forward China agreed to reduce the fixed portion of the sourcing fee from $100,000 to $83,333 per month for the remaining term of the Supply Agreement, which expired in October 2023. Effective October 2023, the Company and Forward China entered into a new sourcing agreement under which the fixed portion of the sourcing fee was further reduced to $65,833 per month. Other terms in the agreement are substantially the same as the prior agreement. Due to the Retail Exit and decline in the OEM distribution segment business, the new sourcing agreement expired October 31, 2024. In November 2024, the Company and Forward China agreed to: (i) extend the sourcing agreement until April 30, 2025, but allow either party to cancel with 30 daysâ€™ notice, (ii) reduce the fixed portion of the sourcing fee to $35,000 per month, and (iii) change the payment terms to better align with payments from the Companyâ€™s customers. Â Terence Wise, Chief Executive Officer and Chairman of the Company, is the owner of Forward China. In addition, Jenny P. Yu, a Managing Director of Forward China, beneficially owns more than 5% of the Companyâ€™s common stock. The Company recorded service fees to Forward China of $159,000 and $234,000 during the three months ended December 31, 2024 and 2023, respectively, which are included as a component of cost of sales upon sales of the related products. The Company had purchases from Forward China during the three months ended December 31, 2024 and 2023 of approximately $1,671,000 and $1,516,000, respectively. Â In order to preserve the Companyâ€™s current and future liquidity, in November 2023, the Company and Forward China entered into an agreement whereby Forward China agreed to limit the amount of outstanding payables it would seek to collect from the Company to $500,000 in any 12-month period, which the Company agreed to pay within 30 days of any such request. This agreement pertains only to payables that were outstanding at October 30, 2023 of approximately $7,365,000. Purchases from Forward China made after October 30, 2023 are not covered by this agreement and are expected to be paid according to normal payment terms. At December 31, 2024, the remaining balance covered by this agreement was approximately $4,881,000. Â Accounts Payable Conversion Agreements Â In order to maintain compliance with Nasdaqâ€™s listing standards, the Company entered into two separate agreements with Forward China (the â€œConversion Agreementsâ€), which were effective in July and September of 2024, to convert portions of amounts Due to Forward China into shares of preferred stock. Under the terms of the Conversion Agreements, Forward China agreed to convert $2,200,000 of the Due to Forward China payable into 2,200 shares of the Companyâ€™s newly designated Series A-1 convertible preferred stock (the â€œPreferred Stockâ€) with a stated value of $1,000 per share. See Notes 6 and 11. Â Promissory Note Â On January 18, 2018, the Company issued a $1,600,000 unsecured promissory note payable to Forward China to fund the acquisition of IPS. The promissory note bears an interest rate of 8% per annum and had an original maturity date of January 18, 2019. Monthly interest payments commenced on February 18, 2018, with the principal due at maturity. The Company incurred and paid interest associated with this note of $12,000 and $19,000 in the three months ended December 31, 2024 and 2023, respectively. The maturity date of this note was extended to June 30, 2025. The maturity date of this note has been extended on several occasions to assist the Company with liquidity. This note has a remaining balance of $600,000 at December 31, 2024. Â Other Related Party Activity Â In October 2020, the Companyâ€™s retail division began selling smart-enabled furniture, which was sourced by Forward China and sold in the U.S. under the Koble brand name. The Koble brand is owned by The Justwise Group Ltd. (â€œJustwiseâ€), a company owned by Terence Wise, Chief Executive Officer and Chairman of the Company. The Company recognized revenues from the sale of Koble products of $0 and $273,000 in the three months ended December 31, 2024 and 2023, respectively. Due to the Retail Exit, these revenues are included in the loss from discontinued operations for the three months ended December 31, 2023. Â The Company had an agreement with Justwise, under which (i) Justwise performed design, marketing and inventory management services related to the Koble products sold by the Company and (ii) the Company was granted a license to sell Koble products. In exchange for such services, the Company paid Justwise $10,000 per month plus 1% of the cost of Koble products purchased from Forward China. This agreement existed on a month-to-month basis until November 30, 2023. The Company incurred costs under this agreement of $0 and $20,000 for the three months ended December 31, 2024 and 2023, respectively. Due to the Retail Exit, these costs are included in the loss from discontinued operations for the three months ended December 31, 2023. The Company had no accounts payable to Justwise at December 31, 2024 or September 30, 2024. Â The Company recorded revenue from a customer whose principal owner is an immediate family member of Jenny P. Yu, a significant shareholder of the Company and managing director of Forward China. The Company recognized revenue from this customer of $0 and $120,000 for the three months ended December 31, 2024 and 2023, respectively. The Company had accounts receivable from this customer of $0 and $96,000 at December 31, 2024 or September 30, 2024, respectively. Â X - ReferencesNo definition available. + Details Name: us-gaap_RelatedPartyTransactionsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for related party transactions. Examples of related party transactions include transactions between (a) a parent company and its subsidiary; (b) subsidiaries of a common parent; (c) and entity and its principal owners; and (d) affiliates. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-5Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-6Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 235 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477968/946-235-50-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 235 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477968/946-235-50-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 850 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483326/850-10-50-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(2)(g)(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(2)(c)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(2)(e)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 850 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/850/tableOfContentReference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 850 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483326/850-10-50-6Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 850 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -

Publisher FASB -URI https://asc.fasb.org/1943274/2147483326/850-10-50-1Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 850 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483326/850-10-50-1 + Details Name: us-gaap_RelatedPartyTransactionsDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 27 R17.htm IDEA: XBRL DOCUMENT v3.25.0.1 LEGAL PROCEEDINGS 3 Months Ended Dec. 31, 2024 Commitments and Contingencies Disclosure [Abstract] Â LEGAL PROCEEDINGS Â NOTE 9 LEGAL PROCEEDINGS Â From time to time, the Company may become a party to legal actions or proceedings in the ordinary course of its business. At December 31, 2024, and through the date of this filing, there were no such actions or proceedings, either individually or in the aggregate, that, if decided adversely to the Companyâ€™s interests, the Company believes would be material to its business. Â X - ReferencesNo definition available. + Details Name: us-gaap_CommitmentsAndContingenciesDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for legal proceedings, legal contingencies, litigation, regulatory and environmental matters and other contingencies. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 450 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/450/tableOfContent + Details Name: us-gaap_LegalMattersAndContingenciesTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 28 R18.htm IDEA: XBRL DOCUMENT v3.25.0.1 LEASES 3 Months Ended Dec. 31, 2024 Leases Â LEASES Â NOTE 10 LEASES Â The Companyâ€™s operating leases are primarily for corporate, engineering, and administrative office space. Total operating lease expense for the three months ended December 31, 2024 was $155,000, of which $4,000 was recorded in sales and marketing expenses and $151,000 was recorded in general and administrative expenses on the condensed consolidated financial statements. Total operating lease expense for the three months ended December 31, 2023 was $155,000, of which $4,000 was recorded in sales and marketing expenses and $151,000 was recorded in general and administrative expenses on the condensed consolidated financial statements. Cash paid for amounts included in operating lease liabilities for the three months ended December 31, 2024 and 2023, which have been included in cash flows from operating activities, was $151,000 and $147,000, respectively. Â The Company signed a renewal to extend the lease term of one of its New York locations for an additional 27 months. Payments under this operating lease commence February 1, 2025 and escalate 4.0% per year. The monthly rent payment is $6,000 per month. Â At December 31, 2024, the Companyâ€™s operating leases had a weighted average remaining lease term of 6.5 years and a weighted average discount rate of 5.9%. Â At December 31, 2024, future minimum payments under non-cancellable operating leases were as follows: Schedule of future minimum payments under non-cancellable operating leasesÂ Â Â Â Remainder of Fiscal 2025Â $456,000Â Fiscal 2026Â Â 587,000Â Fiscal 2027Â Â 464,000Â Fiscal 2028Â Â 428,000Â Fiscal 2029Â Â 440,000Â ThereafterÂ Â 1,111,000Â Total future minimum lease paymentsÂ Â 3,486,000Â Less imputed interestÂ Â (605,000) Present value of lease liabilitiesÂ Â 2,881,000Â Less current portion of lease liabilitiesÂ Â (455,000) Long-term portion of lease liabilitiesÂ $2,426,000Â Â X - ReferencesNo definition available. + Details Name: ford_DisclosureLeasesAbstract Namespace Prefix: ford_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for operating leases of lessee. Includes, but is not limited to, description of operating lease and maturity analysis of operating lease liability. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/842-20/tableOfContent + Details Name: us-gaap_LesseeOperatingLeasesTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 29 R19.htm IDEA: XBRL DOCUMENT v3.25.0.1 SUBSEQUENT EVENT 3 Months Ended Dec. 31, 2024 Subsequent Events [Abstract] Â SUBSEQUENT EVENT Â NOTE 11 SUBSEQUENT EVENT Â On February 11, 2025, the Company entered into a third agreement with Forward China to convert $225,000 of amounts due to Forward China into 225 shares of Series A-1 convertible preferred stock with a stated value of $1,000 per share. This conversion agreement was affected to raise the Companyâ€™s shareholdersâ€™ equity to the amount necessary to meet the Stockholdersâ€™ Equity Rule. See Notes 6 and 8. Â X - ReferencesNo definition available. + Details Name: us-gaap_SubsequentEventsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for significant events or transactions that occurred after the balance sheet date through the date the financial statements were issued or the date the financial statements were available to be issued. Examples include: the sale of a capital stock issue, purchase of a business, settlement of litigation, catastrophic loss, significant foreign exchange rate changes, loans to insiders or affiliates, and transactions not in the ordinary course of business. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 855 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/855/tableOfContentReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 855 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483399/855-10-50-2 + Details Name: us-gaap_SubsequentEventsTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 30 R20.htm IDEA: XBRL DOCUMENT v3.25.0.1 ACCOUNTING POLICIES (Policies) 3 Months Ended Dec. 31, 2024 Accounting Policies [Abstract] Â Basis of Presentation Basis of Presentation Â The accompanying condensed consolidated financial statements include the accounts of Forward Industries, Inc. and all of its wholly-owned subsidiaries: Forward Industries (IN), Inc. (â€œForward USâ€), Forward Industries (Switzerland) GmbH (â€œForward Switzerlandâ€), Forward Industries UK Limited (â€œForward UKâ€), Intelligent Product Solutions, Inc. (â€œIPSâ€) and Kablooe, Inc. (â€œKablooeâ€). The terms â€œForwardâ€, â€œweâ€, â€œourâ€ or the â€œCompanyâ€ as used throughout this document are used to indicate Forward Industries, Inc. and all of its wholly-owned subsidiaries. All significant intercompany transactions and balances have been eliminated in consolidation. Â In the opinion of management, the accompanying condensed consolidated financial statements presented in this Quarterly Report on Form 10-Q reflect all normal recurring adjustments necessary to present fairly the financial position and results of operations and cash flows for the interim periods presented herein but are not necessarily indicative of the results of operations for the year ending September 30, 2025. These condensed consolidated financial statements should be read in conjunction with the Companyâ€™s audited consolidated financial statements included in its Annual Report on Form 10-K for the fiscal year ended September 30, 2024, and with the disclosures and risk factors presented therein. The September 30, 2024 condensed consolidated balance sheet has been derived from the audited consolidated financial statements. Â Accounting Estimates Accounting Estimates Â The preparation of the Companyâ€™s condensed consolidated financial statements in conformity with accounting principles generally accepted in the United States of America (â€œU.S. GAAPâ€) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates and assumptions. Within this report, certain dollar amounts and percentages have been rounded to their approximate values. Â Segment Reporting Segment Reporting Â The Company has two reportable segments: OEM distribution and design. The OEM distribution segment sources and sells carrying cases and other accessories for medical monitoring and diagnostic kits and a variety of other portable electronic and non-electronic devices (such as sporting and recreational products, bar code scanners, GPS location devices, tablets and firearms) on a made-to-order basis that are customized to fit the products sold by our OEM customers worldwide. The design segment consists of two operating segments (IPS and Kablooe, which have been aggregated into one reportable segment) that provide a full spectrum of hardware and software product design and engineering services to customers predominantly located in the U.S. See Note 5 for more information on segments. Â Accounts Receivable Accounts Receivable Â Accounts receivable consist of unsecured trade accounts with customers in amounts that have been invoiced ($4,028,000, $4,460,000 and $6,949,000 at December 31, 2024, September 30, 2024, and September 30, 2023, respectively) and contract assets as described further below under the heading â€œRevenue Recognition.â€ The Company maintains an allowance for credit losses, which is recorded as a reduction to accounts receivable on the condensed consolidated balance sheets. Collectability of accounts receivable is estimated by evaluating the number of days accounts are outstanding, customer payment history, recent payment trends and perceived creditworthiness, adjusted as necessary based on specific customer situations. At December 31, 2024, September 30, 2024 and September 30, 2023, the Company had no allowances for credit losses for the OEM distribution segment and $51,000, $27,000 and $771,000, respectively, for the design segment. Â Inventories Inventories Â Inventories consist primarily of finished goods and are stated at the lower of cost (determined by the first-in, first-out method) or net realizable value. Based on managementâ€™s estimates, an allowance is made to reduce excess, obsolete, or otherwise unsellable inventories to net realizable value. The allowance is established through charges to cost of sales in the Companyâ€™s condensed consolidated statements of operations. In determining the adequacy of the allowance, managementâ€™s estimates are based upon several factors, including analyses of inventory levels, historical loss trends, sales history and projections of future sales demand. The Companyâ€™s estimates of the allowance may change from time to time based on managementâ€™s assessments, and such changes could be material. Â Revenue Recognition Revenue Recognition Â OEM Distribution Segment Â The OEM distribution segment recognizes revenue when: (i) finished goods are shipped to its customers (in general, these conditions occur at either point of shipment or point of destination, depending on the terms of sale and transfer of control); (ii) there are no other deliverables or performance obligations; and (iii) there are no further obligations to the customer after the title of the goods has transferred. If the Company receives consideration before achieving the criteria previously mentioned, it records a contract liability, which is classified as a component of deferred income in the accompanying condensed consolidated balance sheets. The OEM distribution segment had no contract liabilities at December 31, 2024, September 30, 2024 or September 30, 2023. Â Discontinued Retail Distribution Segment Â The discontinued retail distribution segment sold products primarily through online websites operated by authorized third-party retailers. Revenue was recognized when control (as defined in Accounting Standards Codification (â€œASCâ€) 606, â€œRevenue from Contracts with Customersâ€) of the related goods were transferred to the retailer, which generally occurred upon shipment to the end customer. Other than product delivery, the retail distribution segment did not typically have other deliverables or performance obligations associated with its products. Revenue was measured as the amount of consideration expected to be received in exchange for the products provided, net of allowances taken by retailers for product returns and any taxes collected from customers that will be remitted to governmental authorities. When the Company receives consideration before achieving the criteria previously mentioned, it records a contract liability, which is classified as a component of deferred income in the accompanying condensed consolidated balance sheets. The retail distribution segment had no contract liabilities at December 31, 2024, September 30, 2024 or September 30, 2023. The results of operations of the retail segment are reported as discontinued operations for the three months ended December 31, 2023. See Note 3. Â Design Segment Â The Company applies the â€œcost to costâ€ and â€œright to invoiceâ€ methods of revenue recognition to the contracts with customers in the design segment. The design segment typically engages in two types of contracts: (i) time and material and (ii) fixed price. The Company recognizes revenue over time on its time and material contracts utilizing a â€œright to invoiceâ€ method. Revenues from fixed price contracts that require performance of services that are not related to the production of tangible assets are recognized by using cost inputs to measure progress toward the completion of its performance obligations, or the â€œcost to costâ€ method. Revenues from fixed price contracts that contain specific deliverables are recognized when the performance obligation has been satisfied or the transfer of goods to the customer has been completed and accepted. Â Recognized revenues that will not be billed until a later date, or contract assets, are recorded as an asset and classified as a component of accounts receivable in the accompanying condensed consolidated balance sheets. The design segment had contract assets of $885,000, $1,273,000 and $976,000 at December 31, 2024, September 30, 2024 and September 30, 2023, respectively. Contracts where collections to date have exceeded recognized revenues, or contract liabilities, are recorded as a liability and classified as a component of deferred income in the accompanying condensed consolidated balance sheets. The design segment had contract liabilities of $279,000, $399,000, and $297,000 at December 31, 2024, September 30, 2024 and September 30, 2023, respectively. Â Goodwill Goodwill Â The Company reviews goodwill for impairment at least annually, or more often if triggering events occur. The Company has two reporting units with goodwill (the IPS and Kablooe operating segments) and we perform our annual goodwill impairment test on September 30, the end of the fiscal year, or upon the occurrence of a triggering event. The Company has the option to perform a qualitative assessment to determine if an impairment is more likely than not to have occurred. If the Company can support the conclusion that it is not more likely than not that the fair value of a reporting unit is less than its carrying amount, then the Company would not need to perform a quantitative impairment test for the reporting unit. If the Company cannot support such a conclusion or does not elect to perform the qualitative assessment, then the Company will perform the quantitative assessment by comparing the fair value of the reporting unit with its carrying amount, including goodwill. If the fair value of the reporting unit exceeds its carrying value, no impairment charge is recognized. If the fair value of the reporting unit is less than its carrying value, an impairment charge will be recognized for the amount by which the reporting unitâ€™s carrying amount exceeds its fair value. A significant amount of judgment is required in performing goodwill impairment tests including estimating the fair value of a reporting unit. See Note 4. Â Intangible Assets Intangible Assets Â Intangible assets include trademarks and customer relationships, which were acquired as part of the acquisitions of IPS in Fiscal 2018 and Kablooe in Fiscal 2020 and are amortized over their estimated useful lives, which are periodically evaluated for reasonableness. Â Our intangible assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. In assessing the recoverability of our intangible assets, we must make estimates and assumptions regarding future cash flows and other factors to determine the fair value of the respective assets. These estimates and assumptions could have a significant impact on whether an impairment charge is recognized and the magnitude of any such charge. Fair value estimates are made at a specific point in time, based on relevant information. These estimates are subjective in nature and involve uncertainties and matters of significant judgments and therefore cannot be determined with precision. Changes in assumptions could significantly affect the estimates. If these estimates or material related assumptions change in the future, we may be required to record impairment charges related to our intangible assets. Management evaluated and concluded that there were no indications of impairments of intangible assets at December 31, 2024. Â Income Taxes Income Taxes Â The Company recognizes future tax benefits and liabilities measured at enacted rates attributable to temporary differences between financial statement and income tax bases of assets and liabilities and to net tax operating loss carryforwards to the extent that realization of these benefits is more likely than not. At December 31, 2024, there was no change to our assessment that a full valuation allowance was required against all net deferred tax assets as it is not probable that such deferred tax assets will be realized. Accordingly, any deferred tax provision or benefit was offset by an equal and opposite change to the valuation allowance. Our income tax provision or benefit is generally not significant due to the existence of significant net operating loss carryforwards. Â Fair Value Measurements Fair Value Measurements Â In connection with the acquisition of Kablooe, the Company has a contingent earnout agreement based on Kablooeâ€™s results of operations through August 2025. This earnout agreement is measured at fair value in accordance with the guidance provided by ASC 820, â€œFair Value Measurement.â€ ASC 820 defines fair value as the price that would be received from selling an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. When determining the fair value measurements for assets and liabilities required to be recorded at their fair values, we consider the principal or most advantageous market in which we would transact and consider assumptions that market participants would use when pricing the assets or liabilities, such as inherent risk, transfer restrictions, and risk of nonperformance. Â ASC 820 establishes a fair value hierarchy that requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. An asset's or liability's categorization within the fair value hierarchy is based upon the lowest level of input that is significant to the fair value measurement. ASC 820 establishes three levels of inputs that may be used to measure fair value: Â Â Â· Level 1: quoted prices in active markets for identical assets or liabilities; Â Â Â· Level 2: inputs other than Level 1 that are observable, either directly or indirectly, such as quoted prices in active markets for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities; or Â Â Â· Level 3: unobservable inputs that are supported by little or no market activity and that are significant to the fair values of the assets or liabilities. Â The fair value of the earnout liability is measured on a recurring basis at each reporting date using inputs categorized within Level 3 of the fair value hierarchy. Due to the low likelihood of Kablooe reaching the specified earnout targets, the fair value of this earnout liability is $0 at December 31, 2024 and September 30, 2024. Â The carrying amounts of cash, accounts receivable (including accounts receivable from related party), accounts payable, due to Forward China, and the Note Payable to Forward China approximate fair value due their short-term maturities. Â Leases Leases Â Lease assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term, using the Companyâ€™s incremental borrowing rate commensurate with the lease term, since the Companyâ€™s lessors do not provide an implicit rate, nor is one readily available. The Company has certain leases that may include an option to renew and when it is reasonably probable to exercise such option, the Company will include the renewal option terms in determining the lease asset and lease liability. Lease assets represent the Companyâ€™s right to use an underlying asset for the lease term and lease liabilities represent the Companyâ€™s obligation to make lease payments arising from the lease. Lease expense for lease payments is recognized on a straight-line basis over the lease term. Operating lease assets are shown as right-of-use assets on the condensed consolidated balance sheets. The current and long-term portions of operating lease liabilities are shown separately as such on the condensed consolidated balance sheets. Â Recent Accounting Pronouncements Recent Accounting Pronouncements Â In November 2024, the Financial Accounting Standards Board (the â€œFASBâ€) issued Accounting Standards Update (â€œASUâ€) 2024-03,Â â€œIncome Statementâ€"Reporting Comprehensive Incomeâ€"Expense Disaggregation Disclosures (Subtopic 220-40): Disaggregation of Income Statement Expensesâ€Â and in January 2025, the FASB issued ASU No. 2025-01,Â â€œIncome Statementâ€"Reporting Comprehensive Incomeâ€"Expense Disaggregation Disclosures (Subtopic 220-40): Clarifying the Effective Dateâ€, which clarified the effective date ofÂ ASU 2024-03 for non-calendar year-end companies.Â ASU 2024-03Â will require the Company to disclose the amounts of purchases of inventory, employee compensation, depreciation and intangible asset amortization, as applicable, included in certain expense captions in the consolidated statements of operations, as well as qualitatively describe remaining amounts included in those captions.Â ASU 2024-03Â will also require the Company to disclose both the amount and the Companyâ€™s definition of selling expenses. This ASU is effective for fiscal years beginning after December 15, 2026 and interim periods within fiscal years beginning after December 31, 2027. The Company is currently evaluating the effects of the pronouncement on its condensed consolidated financial statements. Â In December 2023, the FASB issued ASU 2023-09, "Income Taxes - Improvements to Income Tax Disclosures", requiring enhancements and further transparency to certain income tax disclosures, most notably the tax rate reconciliation and income taxes paid. This ASU is effective for fiscal years beginning after December 15, 2024 on a prospective basis and retrospective application is permitted. The Company is currently evaluating the effects of this pronouncement on its condensed consolidated financial statements. Â In November 2023, the FASB issued ASU 2023-07, â€œSegment Reporting (Topic 280): Improvements to Reportable Segment Disclosures,â€ which requires expanded segment reporting and disclosure and is effective for the Company for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024. The Company is currently evaluating the effects of this pronouncement on its condensed consolidated financial statements. Â X - ReferencesNo definition available. + Details Name: us-gaap_AccountingPoliciesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for basis of accounting, or basis of presentation, used to prepare the financial statements (for example, US Generally Accepted Accounting Principles, Other Comprehensive Basis of Accounting, IFRS). + ReferencesNo definition available. + Details Name: us-gaap_BasisOfAccountingPolicyPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for fair value measurements of financial and non-financial assets, liabilities and instruments classified in shareholders' equity. Disclosures include, but are not limited to, how an entity that manages a group of financial assets and liabilities on the basis of its net exposure measures the fair value of those assets and liabilities. + ReferencesNo definition available. + Details Name: us-gaap_FairValueMeasurementPolicyPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for goodwill. This accounting policy also may address how an entity assesses and measures impairment of goodwill, how reporting units are determined, how goodwill is allocated to such units, and how the fair values of the reporting units are determined. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482548/350-20-55-24Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/350-20/tableOfContent + Details Name: us-gaap_GoodwillAndIntangibleAssetsGoodwillPolicy Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for intangible assets. This accounting policy may address both intangible assets subject to amortization and those that are not. The following also may be disclosed: (1) a description of intangible assets (2) the estimated useful lives of those assets (3) the amortization method used (4) how the entity assesses and measures impairment of such assets (5) how future cash flows are estimated (6) how the fair values of such asset are determined. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/350-30/tableOfContentReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-5Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-3 + Details Name: us-gaap_GoodwillAndIntangibleAssetsIntangibleAssetsPolicy Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for income taxes, which may include its accounting policies for recognizing and measuring deferred tax assets and liabilities and related valuation allowances, recognizing investment tax credits, operating loss carryforwards, tax credit carryforwards, and other carryforwards, methodologies for determining its effective income tax rate and the characterization of interest and penalties in the financial statements. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 20 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-20Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 19 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-19Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482525/740-10-45-25Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03(h)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 17 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-17Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-9Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482525/740-10-45-28Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-1 + Details Name: us-gaap_IncomeTaxPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of inventory accounting policy for inventory classes, including, but not limited to, basis for determining inventory amounts, methods by which amounts are added and removed from inventory classes, loss recognition on impairment of inventories, and situations in which inventories are stated above cost. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(6)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 330 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483080/330-10-50-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483489/210-10-50-1Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483426/235-10-50-4Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 912 -SubTopic 330 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478411/912-330-50-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 330 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/330/tableOfContentReference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 330 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483080/330-10-50-4Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 45 -Paragraph 6 -Subparagraph (a) -SubTopic 10 -Topic 270 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482989/270-10-45-6 + Details Name: us-gaap_InventoryPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for leasing arrangement entered into by lessee. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-1 + Details Name: us-gaap_LesseeLeasesPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy pertaining to new accounting pronouncements that may impact the entity's financial reporting. Includes, but is not limited to, quantification of the expected or actual impact. + ReferencesNo definition available. + Details Name: us-gaap_NewAccountingPronouncementsPolicyPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for receivable. Includes, but is not limited to, accounts receivable and financing receivable. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 310 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481569/310-20-50-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-2 + Details Name: us-gaap_ReceivablesPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for revenue. Includes revenue from contract with customer and from other sources. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483426/235-10-50-4Reference 3: http://www.xbrl.org/2003/role/exampleRef -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (e) -SubTopic 10 -Topic 235 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483426/235-10-50-4 + Details Name: us-gaap_RevenueRecognitionPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for segment reporting. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 41 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-41Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 47 -Subparagraph (bb) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-47Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 29 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-29Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 54 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-54Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 36 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-36Reference 6: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 47 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-47Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 29 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-29Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 29 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-29Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 29 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-29Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 29 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-29Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 29 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-29Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 29 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-29 + Details Name: us-gaap_SegmentReportingPolicyPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for the use of estimates in the preparation of financial statements in conformity with generally accepted accounting principles. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 275 -SubTopic 10 -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-9Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 275 -SubTopic 10 -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-4Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -SubTopic 10 -Topic 275 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (c) -SubTopic 10 -Topic 275 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 11 -SubTopic 10 -Topic 275 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-11Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 12 -SubTopic 10 -Topic 275 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-12Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 275 -SubTopic 10 -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-8 + Details Name: us-gaap_UseOfEstimates Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 31 R21.htm IDEA: XBRL DOCUMENT v3.25.0.1 DISCONTINUED OPERATIONS AND ASSETS HELD FOR SALE (Tables) 3 Months Ended Dec. 31, 2024 Discontinued Operations and Disposal Groups [Abstract] Â Schedule of discontinued operations Schedule of discontinued operationsÂ Â Â Â Â Â Â Â Revenues, netÂ $665,000Â Cost of salesÂ Â 470,000Â Gross profitÂ Â 195,000Â Â Â Â Â Â Sales and marketing expensesÂ Â 145,000Â General and administrative expensesÂ Â 23,000Â Income from discontinued operationsÂ $27,000Â X - ReferencesNo definition available. + Details Name: us-gaap_DiscontinuedOperationsAndDisposalGroupsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of information related to a disposal group. Includes, but is not limited to, a discontinued operation, disposal classified as held-for-sale or disposed of by means other than sale or disposal of an individually significant component. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 3 -SubTopic 10 -Topic 360 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-3Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483475/205-20-45-11Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 3A -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-3AReference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4A -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-4AReference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4B -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-4BReference 6: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5A -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-5AReference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5B -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-5BReference 8: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5C -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-5CReference 9: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5D -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-5DReference 10: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-7Reference 11: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 360 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3A -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-3AReference 12: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 20 -Topic 205 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-1Reference 13: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 205 -SubTopic 20 -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-3 + Details Name: us-gaap_ScheduleOfDisposalGroupsIncludingDiscontinuedOperationsIncomeStatementBalanceSheetAndAdditionalDisclosuresTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 32 R22.htm IDEA: XBRL DOCUMENT v3.25.0.1 INTANGIBLE ASSETS AND GOODWILL (Tables) 3 Months Ended Dec. 31, 2024 Goodwill and Intangible Assets Disclosure [Abstract] Â Schedule of intangible assets Schedule of intangible assetsÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â December 31, 2024Â Â September 30, 2024Â Â Â TrademarksÂ Customer RelationshipsÂ Total Intangible AssetsÂ TrademarksÂ Customer RelationshipsÂ Total Intangible AssetsÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Gross carrying amountÂ $585,000Â Â $1,390,000Â Â $1,975,000Â Â $585,000Â Â $1,390,000Â Â $1,975,000Â Less accumulated amortizationÂ Â (252,000)Â Â (1,096,000)Â Â (1,348,000)Â Â (242,000)Â Â (1,053,000)Â Â (1,295,000) Net carrying amountÂ $333,000Â Â $294,000Â Â $627,000Â Â $343,000Â Â $337,000Â Â $680,000Â Schedule of estimated amortization expense Schedule of estimated amortization expenseÂ Â Â Â Remainder of Fiscal 2025Â $160,000Â Fiscal 2026Â Â 121,000Â Fiscal 2027Â Â 82,000Â Fiscal 2028Â Â 78,000Â Fiscal 2029Â Â 39,000Â Fiscal 2030Â Â 39,000Â ThereafterÂ Â 108,000Â TotalÂ $627,000Â Schedule of roll forward of goodwill Schedule of roll forward of goodwillÂ Â Â Â Balance at September 30, 2024Â $1,559,000Â Impairment of IPS reporting unitÂ Â (225,000) Balance at December 31, 2024Â $1,334,000Â X - DefinitionTabular disclosure of amortization expense of assets, excluding financial assets, that lack physical substance, having a limited useful life. + ReferencesNo definition available. + Details Name: us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_GoodwillAndIntangibleAssetsDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of assets, excluding financial assets and goodwill, lacking physical substance with a finite life, by either major class or business segment. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2 + Details Name: us-gaap_ScheduleOfFiniteLivedIntangibleAssetsTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of goodwill by reportable segment and in total which includes a rollforward schedule. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482548/350-20-55-24Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 6: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 7: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 8: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 9: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 10: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 11: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1A -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1AReference 12: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-2 + Details Name: us-gaap_ScheduleOfGoodwillTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 33 R23.htm IDEA: XBRL DOCUMENT v3.25.0.1 SEGMENTS AND CONCENTRATIONS (Tables) 3 Months Ended Dec. 31, 2024 Segment Reporting [Abstract] Â Schedule of segment and related reconciliations Schedule of segment and related reconciliationsÂ Â Â Â Â Â Â Â Â For the Three Months Ended December 31,Â Â Â 2024Â Â 2023Â Revenues:Â Â Â Â Â Â Â OEM distributionÂ $1,991,000Â Â $2,010,000Â DesignÂ Â 4,625,000Â Â Â 5,142,000Â Total segment revenuesÂ $6,616,000Â Â $7,152,000Â Â Â Â Â Â Â Â Â Operating income / (loss):Â Â Â Â Â Â Â OEM distributionÂ $223,000Â Â $41,000Â DesignÂ Â (260,000)Â Â 266,000Â Total segment operating (loss)/incomeÂ Â (37,000)Â Â 307,000Â General corporate expensesÂ Â (671,000)Â Â (687,000) Operating loss from continuing operations before income taxesÂ Â (708,000)Â Â (380,000) Other expense / (income), netÂ Ââ€"Â Â Â 1,000Â Loss from continuing operations before income taxesÂ $(708,000)Â $(381,000) Â Â Â Â Â Â Â Â Depreciation and amortization:Â Â Â Â Â Â Â OEM distributionÂ $â€"Â Â

$1,000Â DesignÂ Â 84,000Â Â Â 80,000Â Total depreciation and amortizationÂ $84,000Â Â $81,000Â Schedule of segment assets Schedule of segment assetsÂ Â Â Â Â Â Â Â Â Â December 31, 2024Â Â September 30, 2024Â Segment Assets:Â Â Â Â Â Â Â Â OEM distributionÂ $2,230,000Â Â $2,614,000Â DesignÂ Â 5,346,000Â Â Â 5,820,000Â Total segment assetsÂ Â 7,576,000Â Â Â 8,434,000Â General corporate assetsÂ Â 5,916,000Â Â Â 6,334,000Â Total assetsÂ $13,492,000Â Â $14,768,000Â X - ReferencesNo definition available. + Details Name: ford_ScheduleOfSegmentReportingInformationBySegment1TextBlock Namespace Prefix: ford_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the profit or loss and total assets for each reportable segment. An entity discloses certain information on each reportable segment if the amounts (a) are included in the measure of segment profit or loss reviewed by the chief operating decision maker or (b) are otherwise regularly provided to the chief operating decision maker, even if not included in that measure of segment profit or loss. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 280 -SubTopic 10 -Section 50 -Paragraph 25 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-25Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 280 -SubTopic 10 -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 280 -SubTopic 10 -Section 50 -Paragraph 30 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30 + Details Name: us-gaap_ScheduleOfSegmentReportingInformationBySegmentTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_SegmentReportingAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 34 R24.htm IDEA: XBRL DOCUMENT v3.25.0.1 EARNINGS PER SHARE (Tables) 3 Months Ended Dec. 31, 2024 Earnings Per Share [Abstract] Â Schedule of reconciliation of basic and diluted earnings per share Schedule of reconciliation of basic and diluted earnings per shareÂ Â Â Â Â Â Â Â Â Â For the Three Months EndedÂ Â Â December 31,Â Â Â 2024Â Â 2023Â Numerator:Â Â Â Â Â Â Â Â Loss from continuing operationsÂ $(708,000)Â $(381,000) Income from discontinued operations, net of taxÂ Â â€"Â Â Â 27,000Â Net lossÂ $(708,000)Â $(354,000) Â Â Â Â Â Â Â Â Â Denominator:Â Â Â Â Â Â Â Â Weighted average common shares outstandingÂ Â 1,101,000Â Â Â 1,101,000Â Dilutive common share equivalentsÂ Â â€"Â Â Â â€"Â Weighted average dilutive shares outstandingÂ Â 1,101,000Â Â Â 1,101,000Â Â Â Â Â Â Â Â Â Â Basic (loss) / earnings per share:Â Â Â Â Â Â Â Â Basic loss per share from continuing operationsÂ $(0.64)Â $(0.35) Basic earnings per share from discontinued operationsÂ Â â€"Â Â Â 0.03Â Basic loss per shareÂ $(0.64)Â $(0.32) Â Â Â Â Â Â Â Â Â Diluted (loss) / earnings per share:Â Â Â Â Â Â Â Â Diluted loss per share from continuing operationsÂ $(0.64)Â $(0.35) Diluted earnings per share from discontinued operationsÂ Â â€"Â Â Â 0.03Â Diluted loss per shareÂ $(0.64)Â $(0.32) Schedule of anti-dilutive shares Schedule of anti-dilutive sharesÂ Â Â Â Â Â Â Â Â Â For the Three Months Ended December 31,Â Â Â 2024Â Â 2023Â OptionsÂ Â 129,000Â Â Â 125,500Â WarrantsÂ Â 7,500Â Â Â 7,500Â Total potentially dilutive sharesÂ Â 136,500Â Â Â 133,000Â X - ReferencesNo definition available. + Details Name: us-gaap_EarningsPerShareAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of securities (including those issuable pursuant to contingent stock agreements) that could potentially dilute basic earnings per share (EPS) in the future that were not included in the computation of diluted EPS because to do so would increase EPS amounts or decrease loss per share amounts for the period presented, by antidilutive securities. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 260 -SubTopic 10 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1 + Details Name: us-gaap_ScheduleOfAntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of an entity's basic and diluted earnings per share calculations, including a reconciliation of numerators and denominators of the basic and diluted per-share computations for income from continuing operations. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1 + Details Name: us-gaap_ScheduleOfEarningsPerShareBasicAndDilutedTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 35 R25.htm IDEA: XBRL DOCUMENT v3.25.0.1 LEASES (Tables) 3 Months Ended Dec. 31, 2024 Leases Â Schedule of future minimum payments under non-cancellable operating leases Schedule of future minimum payments under non-cancellable operating leasesÂ Â Â Â Remainder of Fiscal 2025Â $456,000Â Fiscal 2026Â Â 587,000Â Fiscal 2027Â Â 464,000Â Fiscal 2028Â Â 428,000Â Fiscal 2029Â Â 440,000Â ThereafterÂ Â 1,111,000Â Total future minimum lease paymentsÂ Â 3,486,000Â Less imputed interestÂ Â (605,000) Present value of lease liabilitiesÂ Â 2,881,000Â Less current portion of lease liabilitiesÂ Â (455,000) Long-term portion of lease liabilitiesÂ $2,426,000Â X - ReferencesNo definition available. + Details Name: ford_DisclosureLeasesAbstract Namespace Prefix: ford_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of undiscounted cash flows of lessee's operating lease liability. Includes, but is not limited to, reconciliation of undiscounted cash flows to operating lease liability recognized in statement of financial position. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityMaturityTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 36 R26.htm IDEA: XBRL DOCUMENT v3.25.0.1 ACCOUNTING POLICIES (Details Narrative) - USD ($) 3 Months Ended Dec. 31, 2024 Sep. 30, 2024 Sep. 30, 2023 Accounts receivable $ 4,028,000 $ 4,460,000 $ 6,949,000 Impairments of intangible assets 0 Â Â OEM Distribution Segment [Member] Â Â Â Allowances for credit losses 0 0 0 Contract liabilities 0 0 0 Design Segment [Member] Â Â Â Allowances for credit losses 51,000 27,000 771,000 Contract liabilities 279,000 399,000 297,000 Contract assets 885,000 1,273,000 976,000 Discontinued Retail Distribution Segment [Member] Â Â Â Contract liabilities $ 0 $ 0 $ 0 X - DefinitionAmount, before allowance for credit loss, of right to consideration from customer for product sold and service rendered in normal course of business. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481990/310-10-45-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 13 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481990/310-10-45-13Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(3)(a)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_AccountsReceivableGross Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of allowance for credit loss on accounts receivable. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479344/326-20-45-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-4Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479319/326-20-50-13Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479319/326-20-50-13 + Details Name: us-gaap_AllowanceForDoubtfulAccountsReceivable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount, after allowance for credit loss, of right to consideration in exchange for good or service transferred to customer when right is conditioned on something other than passage of time. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479837/606-10-45-3Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479837/606-10-45-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-8 + Details Name: us-gaap_ContractWithCustomerAssetNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of obligation to transfer good or service to customer for which consideration has been received or is receivable. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479837/606-10-45-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-8Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479837/606-10-45-2 + Details Name: us-gaap_ContractWithCustomerLiability Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionThe amount of impairment loss recognized in the period resulting from the write-down of the carrying amount of an intangible asset (excluding goodwill) to fair value. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482686/350-30-45-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-3 + Details Name: us-gaap_ImpairmentOfIntangibleAssetsExcludingGoodwill Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - Details Name: us-gaap_StatementBusinessSegmentsAxis=ford_OEMDistributionSegmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementBusinessSegmentsAxis=ford_DesignSegmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementBusinessSegmentsAxis=ford_DiscontinuedRetailDistributionSegmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 37 R27.htm IDEA: XBRL DOCUMENT v3.25.0.1 DISCONTINUED OPERATIONS AND ASSETS HELD FOR SALE (Details) 3 Months Ended Dec. 31, 2023 USD ($) Discontinued Operations and Disposal Groups [Abstract] Â Revenues, net $ 665,000 Cost of sales 470,000 Gross profit 195,000 Sales and marketing expenses 145,000 General and administrative expenses 23,000 Income from discontinued operations $ 27,000 X - ReferencesNo definition available. + Details Name: ford_DisposalGroupIncludingDiscontinuedOperationGeneralAndAdministrativeExpenses Namespace Prefix: ford_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: ford_DisposalGroupIncludingDiscontinuedOperationSalesAndMarketingExpenses Namespace Prefix: ford_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_DiscontinuedOperationsAndDisposalGroupsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of costs of goods sold attributable to disposal group, including, but not limited to, discontinued operation. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-7Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5B -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-5B + Details Name: us-gaap_DisposalGroupIncludingDiscontinuedOperationCostsOfGoodsSold Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of gross profit attributable to disposal group, including, but not limited to, discontinued operation. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-7Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5B -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-5B + Details Name: us-gaap_DisposalGroupIncludingDiscontinuedOperationGrossProfitLoss Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of revenue attributable to disposal group, including, but not limited to, discontinued operation. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-7Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5B -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-5B + Details Name: us-gaap_DisposalGroupIncludingDiscontinuedOperationRevenue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount after tax of income (loss) from a discontinued operation attributable to the parent. Includes, but is not limited to, the income (loss) from operations during the phase-out period, gain (loss) on disposal, gain (loss) for reversal of write-down (write-down) to fair value, less cost to sell, and adjustments to a prior period gain (loss) on disposal. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 19 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-19Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 3A -Publisher FASB -URI https://asc.fasb.org/1943274/2147483475/205-20-45-3AReference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-5BReference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5C -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-5CReference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 3B -Publisher FASB -URI https://asc.fasb.org/1943274/2147483475/205-20-45-3BReference 6: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483475/205-20-45-4Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-1Reference 8: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483475/205-20-45-3 + Details Name: us-gaap_IncomeLossFromDiscontinuedOperationsNetOfTaxAttributableToReportingEntity Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration XML 38 R28.htm IDEA: XBRL DOCUMENT v3.25.0.1 DISCONTINUED OPERATIONS AND ASSETS HELD FOR SALE (Details Narrative) - USD ($) Dec. 31, 2024 Sep. 30, 2024 Discontinued Retail Segment [Member] | Forward China [Member] Â Â Due to discontinued retail segment $ 641,000 $ 641,000 X - ReferencesNo definition available. + Details Name: ford_DueToAffiliateCurrent2 Namespace Prefix: ford_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - Details Name: us-gaap_StatementBusinessSegmentsAxis=ford_DiscontinuedRetailSegmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_CounterpartyNameAxis=ford_ForwardChinaMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 39 R29.htm IDEA: XBRL DOCUMENT v3.25.0.1 INTANGIBLE ASSETS AND GOODWILL (Details - Intangible assets) - USD ($) Dec. 31, 2024 Sep. 30, 2024 Finite-Lived Intangible Assets [Line Items] Â Â Gross carrying amount $ 1,975,000 $ 1,975,000 Less accumulated amortization (1,348,000) (1,295,000) Net carrying amount 627,000 680,000 Trademarks [Member] Â Â Finite-Lived Intangible Assets [Line Items] Â Â Gross carrying amount 585,000 585,000 Less accumulated amortization (252,000) (242,000) Net carrying amount 333,000 343,000 Customer Relationships [Member] Â Â Finite-Lived Intangible Assets [Line Items] Â Â Gross carrying amount 1,390,000 1,390,000 Less accumulated amortization (1,096,000) (1,053,000) Net carrying amount $ 294,000 $ 337,000 X - DefinitionAccumulated amount of amortization of assets, excluding financial assets and goodwill, lacking physical substance with a finite life. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 10 -Name Accounting Standards Codification -Section S45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480265/350-10-S45-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(16)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_FiniteLivedIntangibleAssetsAccumulatedAmortization Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount before amortization of assets, excluding financial assets and goodwill, lacking physical substance with a finite life. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 10 -Name Accounting Standards Codification -Section S45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480265/350-10-S45-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 928 -SubTopic 340 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478859/928-340-50-1 + Details Name: us-gaap_FiniteLivedIntangibleAssetsGross Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482686/350-30-45-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-3Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 926 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483154/926-20-50-5 + Details Name: us-gaap_FiniteLivedIntangibleAssetsLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount after amortization of assets, excluding financial assets and goodwill, lacking physical substance with a finite life. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 926 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483154/926-20-50-5 + Details Name: us-gaap_FiniteLivedIntangibleAssetsNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - Details Name: us-gaap_FiniteLivedIntangibleAssetsByMajorClassAxis=us-gaap_TrademarksMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FiniteLivedIntangibleAssetsByMajorClassAxis=us-gaap_CustomerRelationshipsMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 40 R30.htm IDEA: XBRL DOCUMENT v3.25.0.1 INTANGIBLE ASSETS AND GOODWILL (Details - Estimated amortization expense) - USD ($) Dec. 31, 2024 Sep. 30, 2024 Goodwill and Intangible Assets Disclosure [Abstract] Â Â Remainder of Fiscal 2025 $ 160,000 Â Fiscal 2026 121,000 Â Fiscal 2027 82,000 Â Fiscal 2028 78,000 Â Fiscal 2029 39,000 Â Fiscal 2030 39,000 Â Thereafter 108,000 Â Total $ 627,000 $ 680,000 X - DefinitionAmount of amortization for asset, excluding financial asset and goodwill, lacking physical substance with finite life expected to be recognized after fifth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2 + Details Name: us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseAfterYearFive Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of amortization for assets, excluding financial assets and goodwill, lacking physical substance with finite life expected to be recognized in next fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2 + Details Name: us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseNextTwelveMonths Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of amortization for assets, excluding financial assets and goodwill, lacking physical substance with finite life expected to be recognized in remainder of current fiscal year. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2 + Details Name: us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseRemainderOfFiscalYear Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of amortization for assets, excluding financial assets and goodwill, lacking physical substance with finite life expected to be recognized in fifth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2 + Details Name: us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseYearFive Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of amortization for assets, excluding financial assets and goodwill, lacking physical substance with finite life expected to be recognized in fourth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2 + Details Name: us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseYearFour Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of amortization for assets, excluding financial assets and goodwill, lacking physical substance with finite life expected to be recognized in third fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2 + Details Name: us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseYearThree Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of amortization for assets, excluding financial assets and goodwill, lacking physical substance with finite life expected to be recognized in second fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2 + Details Name: us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseYearTwo Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount after amortization of assets, excluding financial assets and goodwill, lacking physical substance with a finite life. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 926 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483154/926-20-50-5 + Details Name: us-gaap_FiniteLivedIntangibleAssetsNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_GoodwillAndIntangibleAssetsDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 41 R31.htm IDEA: XBRL DOCUMENT v3.25.0.1 INTANGIBLE ASSETS AND GOODWILL (Details - Roll forward of goodwill) 3 Months Ended Dec. 31, 2024 USD ($) Goodwill and Intangible Assets Disclosure [Abstract] Â Balance at September 30, 2024 $ 1,558,682 Impairment of IPS reporting unit (225,000) Balance at December 31, 2024 $ 1,333,682 X - DefinitionAmount, after accumulated impairment loss, of asset representing future economic benefit arising from other asset acquired in business combination or from joint venture formation or both, that is not individually identified and separately recognized. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482548/350-20-55-24Reference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 100 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482078/820-10-55-100Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(15)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482598/350-20-45-1Reference 7: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 8: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(10)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap_Goodwill Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_GoodwillAndIntangibleAssetsDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of impairment loss from asset representing future economic benefit arising from other asset acquired in business combination or from joint venture formation or both, that is not individually identified and separately recognized. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482548/350-20-55-24Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-2Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 100 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482078/820-10-55-100Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482598/350-20-45-2 + Details Name: us-gaap_GoodwillImpairmentLoss Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration XML 42 R32.htm IDEA: XBRL DOCUMENT v3.25.0.1 INTANGIBLE ASSETS AND GOODWILL (Details Narrative) - USD ($) 3 Months Ended Dec. 31, 2024 Dec. 31, 2023 Finite-Lived Intangible Assets [Line Items] Â Â Amortization expense related to intangible assets $ 53,000 $ 53,000 Goodwill impairment charge $ 225,000 $ 0 Trademarks [Member] Â Â Finite-Lived Intangible Assets [Line Items] Â Â Expected useful lives 15 years Â Customer Relationships [Member] Â Â Finite-Lived Intangible Assets [Line Items] Â Â Expected useful lives 8 years Â X - DefinitionThe aggregate expense charged against earnings to allocate the cost of intangible assets (nonphysical assets not used in production) in a systematic and rational manner to the periods expected to benefit from such assets. As a noncash expense, this element is added back to net income when calculating cash provided by or used in operations using the indirect method. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482686/350-30-45-2 + Details Name: us-gaap_AmortizationOfIntangibleAssets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionUseful life of finite-lived intangible assets, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. + ReferencesNo definition available. + Details Name: us-gaap_FiniteLivedIntangibleAssetUsefulLife Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: instant X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482686/350-30-45-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-3Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 926 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483154/926-20-50-5 + Details Name: us-gaap_FiniteLivedIntangibleAssetsLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTotal loss recognized during the period from the impairment of goodwill plus the loss recognized in the period resulting from the impairment of the carrying amount of intangible assets, other than goodwill. + ReferencesNo definition available. + Details Name: us-gaap_GoodwillAndIntangibleAssetImpairment Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - Details Name: us-gaap_FiniteLivedIntangibleAssetsByMajorClassAxis=us-gaap_TrademarksMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FiniteLivedIntangibleAssetsByMajorClassAxis=us-gaap_CustomerRelationshipsMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 43 R33.htm IDEA: XBRL DOCUMENT v3.25.0.1 SEGMENTS AND CONCENTRATIONS (Details - Operations) - USD ($) 3 Months Ended Dec. 31, 2024 Dec. 31, 2023 Segment Reporting Information [Line Items] Â Â Segment revenues $ 6,615,607 $ 7,151,951 Operating loss from continuing operations before income taxes (708,320) (380,321) Loss from continuing operations before income taxes (708,065) (381,175) Operating Segments [Member] Â Â Segment Reporting Information [Line Items] Â Â Segment revenues 6,616,000 7,152,000 Segment operating income / (loss) (37,000) 307,000 General corporate expenses (671,000) (687,000) Operating loss from continuing operations before income taxes (708,000) (380,000) Other expense / (income), net 0 1,000 Loss from continuing operations before income taxes (708,000) (381,000) Depreciation and amortization 84,000 81,000 Operating Segments [Member] | OEM Distribution [Member] Â Â Segment Reporting Information [Line Items] Â Â Segment revenues 1,991,000 2,010,000 Segment operating income / (loss) 223,000 41,000 Depreciation and amortization 0 1,000 Operating Segments [Member] | Design [Member] Â Â Segment Reporting Information [Line Items] Â Â Segment revenues 4,625,000 5,142,000 Segment operating income / (loss) (260,000) 266,000 Depreciation and amortization $ 84,000 $ 80,000 X - ReferencesNo definition available. + Details Name: ford_GeneralCorporateExpenses Namespace Prefix: ford_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: ford_OtherExpenseIncomeNet Namespace Prefix: ford_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: ford_SegmentOperatingIncomeLoss Namespace Prefix: ford_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe current period expense charged against earnings on long-lived, physical assets not used in production, and which are not intended for resale, to allocate or recognize the cost of such assets over their useful lives; or to record the reduction in book value of an intangible asset over the benefit period of such asset; or to reflect consumption during the period of an asset that is not used in production. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 360 -SubTopic 10 -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1 + Details Name: us-gaap_DepreciationAndAmortization Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of income (loss) from continuing operations, including income (loss) from equity method investments, before deduction of income tax expense (benefit), and income (loss) attributable to noncontrolling interest. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 6: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 7: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -

SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(11)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 9: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 31 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-31Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 235 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-05(b)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477314/942-235-S99-1Reference 11: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(10)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 12: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(15)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1 + Details Name: us-gaap_IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe net result for the period of deducting operating expenses from operating revenues. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 7: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 31 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-31 + Details Name: us-gaap_OperatingIncomeLoss Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of revenue recognized from goods sold, services rendered, insurance premiums, or other activities that constitute an earning process. Includes, but is not limited to, investment and interest income before deduction of interest expense when recognized as a component of revenue, and sales and trading gain (loss). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 41 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-41Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 11: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 42 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-42Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-40Reference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 235 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-05(b)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477314/942-235-S99-1Reference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_Revenues Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesNo definition available. + Details Name: us-gaap_SegmentReportingInformationLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Details Name: srt_ConsolidationItemsAxis=us-gaap_OperatingSegmentsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementBusinessSegmentsAxis=ford_OEMDistributionMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementBusinessSegmentsAxis=ford_DesignMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 44 R34.htm IDEA: XBRL DOCUMENT v3.25.0.1 SEGMENTS AND CONCENTRATIONS (Details - Segment assets) - USD ($) Dec. 31, 2024 Sep. 30, 2024 Revenue, Major Customer [Line Items] Â Â Total assets $ 13,492,305 $ 14,768,356 Net Assets, Segment [Member] Â Â Revenue, Major Customer [Line Items] Â Â Total segment assets 7,576,000 8,434,000 General corporate assets 5,916,000 6,334,000 Total assets 13,492,000 14,768,000 Net Assets, Segment [Member] | OEM Distribution [Member] Â Â Revenue, Major Customer [Line Items] Â Â Total segment assets 2,230,000 2,614,000 Net Assets, Segment [Member] | Design [Member] Â Â Revenue, Major Customer [Line Items] Â Â Total segment assets $ 5,346,000 $ 5,820,000 X - ReferencesNo definition available. + Details Name: ford_GeneralCorporateAssets Namespace Prefix: ford_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: ford_TotalSegmentAssets Namespace Prefix: ford_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of asset recognized for present right to economic benefit. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (bb) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-3Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-25Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 12: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 13: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(12)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(18)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 18: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 19: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic

470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 28: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7Reference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 30: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(11)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap_Assets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesNo definition available. + Details Name: us-gaap_EntityWideRevenueMajorCustomerLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_ConcentrationRiskByBenchmarkAxis=us-gaap_NetAssetsSegmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementBusinessSegmentsAxis=ford_OEMDistributionMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementBusinessSegmentsAxis=ford_DesignMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 45 R35.htm IDEA: XBRL DOCUMENT v3.25.0.1 SEGMENTS AND CONCENTRATIONS (Details Narrative) - Customer Concentration Risk [Member] 3 Months Ended 12 Months Ended Dec. 31, 2024 Dec. 31, 2023 Sep. 30, 2024 Revenue Benchmark [Member] | Design [Member] | One Customer [Member] Â Â Â Revenue, Major Customer [Line Items] Â Â Â Concentration risk, percentage 22.60% 27.50% Â Accounts Receivable [Member] | Design [Member] | One Customer [Member] Â Â Â Revenue, Major Customer [Line Items] Â Â Â Concentration risk, percentage Â Â 19.00% Accounts Receivable [Member] | Design [Member] | Three Customers [Member] Â Â Â Revenue, Major Customer [Line Items] Â Â Â Concentration risk, percentage 40.20% Â Â Accounts Receivable [Member] | OEM Distribution [Member] | One Customer [Member] Â Â Â Revenue, Major Customer [Line Items] Â Â Â Concentration risk, percentage 11.40% Â 14.50% X - DefinitionFor an entity that discloses a concentration risk in relation to quantitative amount, which serves as the "benchmark" (or denominator) in the equation, this concept represents the concentration percentage derived from the division. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 42 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-42Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 825 -SubTopic 10 -Section 50 -Paragraph 21 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-21Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 825 -SubTopic 10 -Section 50 -Paragraph 20 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-20Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 275 -SubTopic 10 -Section 50 -Paragraph 18 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-18Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 275 -SubTopic 10 -Section 50 -Paragraph 20 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-20 + Details Name: us-gaap_ConcentrationRiskPercentage1 Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesNo definition available. + Details Name: us-gaap_EntityWideRevenueMajorCustomerLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_ConcentrationRiskByBenchmarkAxis=us-gaap_SalesRevenueNetMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_ConcentrationRiskByTypeAxis=us-gaap_CustomerConcentrationRiskMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementBusinessSegmentsAxis=ford_DesignMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_MajorCustomersAxis=ford_OneCustomerMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_ConcentrationRiskByBenchmarkAxis=us-gaap_AccountsReceivableMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_MajorCustomersAxis=ford_ThreeCustomersMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementBusinessSegmentsAxis=ford_OEMDistributionMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 46 R36.htm IDEA: XBRL DOCUMENT v3.25.0.1 SHAREHOLDERSâ€™ EQUITY (Details Narrative) - USD ($) 3 Months Ended Oct. 02, 2024 Oct. 02, 2023 Jul. 31, 2023 Dec. 31, 2024 Dec. 31, 2023 Sep. 30, 2024 Class of Stock [Line Items] Â Â Â Â Â Â Bid price requirement descriptions Â Â the Company was notified by Nasdaq that it was not in compliance with Nasdaq Listing Rule 5550(a)(2) (the â€œMinimum Bid Price Ruleâ€). Thereafter, in February 2024, the Company was notified that it was not in compliance with Nasdaq Listing Rule 5550(b)(1) (the â€œStockholdersâ€™ Equity Ruleâ€) (collectively, with the Minimum Bid Price Rule, the â€œMinimum Requirementsâ€). Â Â Â Stock options exercised, shares Â Â Â 0 0 Â Share based compensation expense Â Â Â $ 20,328 $ 50,811 Â Equity Option [Member] Â Â Â Â Â Â Class of Stock [Line Items] Â Â Â Â Â Â Share based compensation expense Â Â Â 20,000 $ 51,000 Â Unrecognized compensation cost Â Â Â $ 60,000 Â Â Weighted average period Â Â Â 9 months 18 days Â Â Non Employee Directors [Member] | Equity Option [Member] Â Â Â Â Â Â Class of Stock [Line Items] Â Â Â Â Â Â Aggregate shares 48,020 33,243 Â Â Â Â Exercise price $ 3.73 $ 7.60 Â Â Â Â Weighted average grant-date fair value $ 1.67 $ 3.60 Â Â Â Â Aggregate grant-date fair value $ 80,000 $ 120,000 Â Â Â Â Series A-1 Convertible Preferred Stock [Member] Â Â Â Â Â Â Class of Stock [Line Items] Â Â Â Â Â Â Preferred stock, shares authorized Â Â Â 2,700 Â 2,700 Preferred stock stated per share value Â Â Â $ 1,000 Â $ 1,000 Share cap percentage Â Â Â 19.90% Â Â Conversion price Â Â Â $ 7.50 Â Â X - ReferencesNo definition available. + Details Name: ford_BidPriceRequirementDescriptions Namespace Prefix: ford_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13Reference 2: http://www.xbrl.org/2003/role/recommendedDisclosureRef -Topic 272 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483014/272-10-45-3Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 272 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482987/272-10-50-1Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 14 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-14Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 18 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-18Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(27)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03(i)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03(i)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03(i)(2)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03(i)(2)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3 + Details Name: us-gaap_ClassOfStockLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionCap rate on an interest rate derivative such as an interest rate cap or collar. If market rates exceed the cap rate, a payment or receipt is triggered on the contract. + ReferencesNo definition available. + Details Name: us-gaap_DerivativeCapInterestRate Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionWeighted-average period over which cost not yet recognized is expected to be recognized for award under share-based payment arrangement, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognizedPeriodForRecognition1 Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionAmount of cost to be recognized for option under share-based payment arrangement. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognizedStockOptions Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionPer share conversion price of preferred stock. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13 + Details Name: us-gaap_PreferredStockConvertibleConversionPrice Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionFace amount or stated value per share of preferred stock nonredeemable or redeemable solely at the option of the issuer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13 + Details Name: us-gaap_PreferredStockParOrStatedValuePerShare Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionThe maximum number of nonredeemable preferred shares (or preferred stock redeemable solely at the option of the issuer) permitted to be issued by an entity's charter and bylaws. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -

SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(16)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1 + Details Name: us-gaap_PreferredStockSharesAuthorized Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionAmount of noncash expense for share-based payment arrangement. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_ShareBasedCompensation Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionGross number of share options (or share units) granted during the period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(01) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionThe weighted average grant-date fair value of options granted during the reporting period as calculated by applying the disclosed option pricing methodology. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodWeightedAverageGrantDateFairValue Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionWeighted average per share amount at which grantees can acquire shares of common stock by exercise of options. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(01) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementsByShareBasedPaymentAwardOptionsGrantsInPeriodWeightedAverageExercisePrice Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionValue, after forfeiture, of shares granted under share-based payment arrangement. Excludes employee stock ownership plan (ESOP). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 718 -SubTopic 10 -Section 30 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480513/718-10-30-3Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 718 -SubTopic 30 -Section 35 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480843/718-30-35-1 + Details Name: us-gaap_StockGrantedDuringPeriodValueSharebasedCompensation Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionNumber of share options (or share units) exercised during the current period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(02) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_StockIssuedDuringPeriodSharesStockOptionsExercised Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_AwardTypeAxis=us-gaap_StockOptionMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_CounterpartyNameAxis=ford_NonEmployeeDirectorsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementClassOfStockAxis=ford_SeriesA1ConvertiblePreferredStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 47 R37.htm IDEA: XBRL DOCUMENT v3.25.0.1 EARNINGS PER SHARE (Details - Diluted loss per share) - USD ($) 3 Months Ended Dec. 31, 2024 Dec. 31, 2023 Numerator: Â Â Loss from continuing operations $ (708,000) $ (381,000) Income from discontinued operations, net of tax 0 27,000 Net loss $ (708,000) $ (354,000) Denominator: Â Â Weighted average common shares outstanding 1,101,000 1,101,000 Dilutive common share equivalents 0 0 Weighted average dilutive shares outstanding 1,101,000 1,101,000 Basic (loss) / earnings per share: Â Â Basic loss per share from continuing operations $ (0.64) $ (0.35) Basic earnings per share from discontinued operations 0 0.03 Basic loss per share (0.64) (0.32) Diluted (loss) / earnings per share: Â Â Diluted loss per share from continuing operations (0.64) (0.35) Diluted earnings per share from discontinued operations 0 0.03 Diluted loss per share $ (0.64) $ (0.32) X - ReferencesNo definition available. + Details Name: ford_DenominatorAbstract Namespace Prefix: ford_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: ford_IncomeLossFromContinuingOperationsIncludingPortionAttributableToNoncontrollingInterest1 Namespace Prefix: ford_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: ford_IncomeLossFromDiscontinuedOperationsNetOfTax1 Namespace Prefix: ford_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: ford_NetIncomeLoss1 Namespace Prefix: ford_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: ford_NumeratorAbstract Namespace Prefix: ford_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: ford_WeightedAverageNumberOfDilutedSharesOutstanding1 Namespace Prefix: ford_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: ford_WeightedAverageNumberOfSharesOutstandingBasic1 Namespace Prefix: ford_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionThe amount of net income (loss) for the period per each share of common stock or unit outstanding during the reporting period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 52 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-52Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-15Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (e)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-7Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-2Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-10Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph 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available. + Details Name: us-gaap_EarningsPerShareBasicAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe amount of net income (loss) for the period available to each share of common stock or common unit outstanding during the reporting period and to each share or unit that would have been outstanding assuming the issuance of common shares or units for all dilutive potential common shares or units outstanding during the reporting period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 52 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-52Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-15Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting 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ReferencesNo definition available. + Details Name: us-gaap_EarningsPerShareDilutedAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe amount of net income (loss) from continuing operations per each share of common stock or unit outstanding during the reporting period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(13)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-2Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference 13: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(23)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(27)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-7Reference 17: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1 + Details Name: us-gaap_IncomeLossFromContinuingOperationsPerBasicShare Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionThe amount of net income (loss) derived from continuing operations during the period available to each share of common stock or common unit outstanding during the reporting period and to each share or unit that would have been outstanding assuming the issuance of common shares or units for all dilutive potential common shares or units outstanding during the reporting period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(13)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-2Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference 12: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(23)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(27)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-7 + Details Name: us-gaap_IncomeLossFromContinuingOperationsPerDilutedShare Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionPer basic share amount, after tax, of income (loss) from the day-to-day business activities of the discontinued operation and gain (loss) from the disposal of the discontinued operation. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-3Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(23)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(27)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-7Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(14)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_IncomeLossFromDiscontinuedOperationsNetOfTaxPerBasicShare Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionPer diluted share amount, after tax, of income (loss) from the day-to-day business activities of the discontinued operation and gain (loss) from the disposal of the discontinued operation. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-3Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-7Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 5 -Subparagraph (SAB Topic 5.E) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479836/810-10-S99-5 + Details Name: us-gaap_IncomeLossFromDiscontinuedOperationsNetOfTaxPerDilutedShare Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionThe sum of dilutive potential common shares or units used in the calculation of the diluted per-share or per-unit computation. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1 + Details Name: us-gaap_WeightedAverageNumberDilutedSharesOutstandingAdjustment Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration XML 48 R38.htm IDEA: XBRL DOCUMENT v3.25.0.1 EARNINGS PER SHARE (Details - Antidilutive shares) - shares 3 Months Ended Dec. 31, 2024 Dec. 31, 2023 Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items] Â Â Total potentially dilutive shares 136,500 133,000 Equity Option [Member] Â Â Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items] Â Â Total potentially dilutive shares 129,000 125,500 Warrant [Member] Â Â Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items] Â Â Total potentially dilutive shares 7,500 7,500 X - DefinitionSecurities (including those issuable pursuant to contingent stock agreements) that could potentially dilute basic earnings per share (EPS) or earnings per unit (EPU) in the future that were not included in the computation of diluted EPS or EPU because to do so would increase EPS or EPU amounts or decrease loss per share or unit amounts for the period presented. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1 + Details Name: us-gaap_AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesNo definition available. + Details Name: us-gaap_AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis=us-gaap_StockOptionMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis=us-gaap_WarrantMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 49 R39.htm IDEA: XBRL DOCUMENT v3.25.0.1 RELATED PARTY TRANSACTIONS (Details Narrative) - USD ($) 3 Months Ended Nov. 30, 2024 Dec. 31, 2024 Dec. 31, 2023 Sep. 30, 2024 Oct. 30, 2023 Jan. 18, 2018 Related Party Transaction [Line Items] Â Â Â Â Â Â Note payable outstanding balance Â $ 600,000 Â Â Â Accounts receivable Â $ 4,862,223 Â $ 5,609,032 Â Â Series A-1 Convertible Preferred Stock [Member] Â Â Â Â Â Â Related Party Transaction [Line Items] Â Â Â Â Â Â Preferred stock, par value Â $ 1,000 Â $ 1,000 Â Â Forward China [Member] Â Â Â Â Â Â Related Party Transaction [Line Items] Â Â Â Â Â Â Sourcing fee description the Company and Forward China agreed to: (i) extend the sourcing agreement until April 30, 2025, but allow either party to cancel with 30 daysâ€™ notice,

(ii) reduce the fixed portion of the sourcing fee to $35,000 per month, and (iii) change the payment terms to better align with payments from the Companyâ€™s customers. Â Â Â Â Â Outstanding payables Â $ 4,881,000 Â Â $ 7,365,000 Â Forward China [Member] | Promissory Note [Member] Â Â Â Â Â Â Related Party Transaction [Line Items] Â Â Â Â Â Â Debt face amount Â Â Â Â Â $ 1,600,000 Debt interest rate Â Â Â Â Â 8.00% Interest expense Â $ 12,000 $ 19,000 Â Â Â Maturity date Â Jun. 30, 2025 Â Â Â Â Forward China [Member] | Series A-1 Convertible Preferred Stock [Member] Â Â Â Â Â Â Related Party Transaction [Line Items] Â Â Â Â Â Conversion value Â $ 2,200,000 Â Â Â Â Conversion shares Â 2,200 Â Â Â Â Preferred stock, par value Â $ 1,000 Â Â Â Â Forward China [Member] | Service Fees [Member] Â Â Â Â Â Â Related Party Transaction [Line Items] Â Â Â Â Â Â Costs and expenses related party Â $ 159,000 234,000 Â Â Â Forward China [Member] | Purchase [Member] Â Â Â Â Â Â Related Party Transaction [Line Items] Â Â Â Â Â Â Costs and expenses related party Â 1,671,000 1,516,000 Â Â Â Justwise Group [Member] | Koble [Member] Â Â Â Â Â Â Related Party Transaction [Line Items] Â Â Â Â Â Â Revenue from related party Â 0 273,000 Â Â Â Related party costs Â 0 20,000 Â Â Â Accounts payable to related party Â 0 Â $ 0 Â Â Related Customer [Member] Â Â Â Â Â Â Related Party Transaction [Line Items] Â Â Â Â Â Â Revenue from related party Â 0 $ 120,000 Â Â Â Accounts receivable Â $ 0 Â $ 96,000 Â Â X - ReferencesNo definition available. + Details Name: ford_AccountsPayableRelatedPartiesCurrent1 Namespace Prefix: ford_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: ford_OutstandingPayables Namespace Prefix: ford_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: ford_RelatedPartyCosts1 Namespace Prefix: ford_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: ford_RevenueFromRelatedParties1 Namespace Prefix: ford_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: ford_SourcingFeeDescription Namespace Prefix: ford_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount, after allowance for credit loss, of right to consideration from customer for product sold and service rendered in normal course of business, classified as current. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481990/310-10-45-2 + Details Name: us-gaap_AccountsReceivableNetCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionThe value of the stock converted in a noncash (or part noncash) transaction. Noncash is defined as transactions during a period that do not result in cash receipts or cash payments in the period. "Part noncash" refers to that portion of the transaction not resulting in cash receipts or cash payments in the period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-4Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-3Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-5 + Details Name: us-gaap_ConversionOfStockAmountConverted1 Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe number of shares converted in a noncash (or part noncash) transaction. Noncash is defined as transactions during a period that do not result in cash receipts or cash payments in the period. "Part noncash" refers to that portion of the transaction not resulting in cash receipts or cash payments in the period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-4Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-3Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-5 + Details Name: us-gaap_ConversionOfStockSharesConverted1 Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionCosts of sales and operating expenses for the period incurred from transactions with related parties. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_CostsAndExpensesRelatedParty Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionFace (par) amount of debt instrument at time of issuance. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482949/835-30-55-8Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69B -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69BReference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69C -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69CReference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482900/835-30-50-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482925/835-30-45-2 + Details Name: us-gaap_DebtInstrumentFaceAmount Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionContractual interest rate for funds borrowed, under the debt agreement. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(a)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B + Details Name: us-gaap_DebtInstrumentInterestRateStatedPercentage Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionDate when the debt instrument is scheduled to be fully repaid, in YYYY-MM-DD format. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(a)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B + Details Name: us-gaap_DebtInstrumentMaturityDate Namespace Prefix: us-gaap_ Data Type: xbrli:dateItemType Balance Type: na Period Type: duration X - DefinitionAmount of the cost of borrowed funds accounted for as interest expense for debt. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69E -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69EReference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69F -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69FReference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-6 + Details Name: us-gaap_InterestExpenseDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of long-term notes classified as other, payable after one year or the normal operating cycle, if longer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_OtherLongTermNotesPayable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionFace amount or stated value per share of preferred stock nonredeemable or redeemable solely at the option of the issuer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13 + Details Name: us-gaap_PreferredStockParOrStatedValuePerShare Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 13 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481990/310-10-45-13Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(2)(c)(2)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(2)(c)(2)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(2)(g)(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1 + Details Name: us-gaap_RelatedPartyTransactionLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_StatementClassOfStockAxis=ford_SeriesA1ConvertiblePreferredStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=ford_ForwardChinaMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_LongtermDebtTypeAxis=ford_PromissoryNoteMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_TransactionTypeAxis=ford_ServiceFeesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_TransactionTypeAxis=ford_PurchaseMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=ford_JustwiseGroupMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ProductOrServiceAxis=ford_KobleMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=ford_RelatedCustomerMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 50 R40.htm IDEA: XBRL DOCUMENT v3.25.0.1 LEASES (Details - Future minimum payments operating lease) Dec. 31, 2024 USD ($) Leases Â Remainder of Fiscal 2025 $ 456,000 Fiscal 2026 587,000 Fiscal 2027 464,000 Fiscal 2028 428,000 Fiscal 2029 440,000 Thereafter 1,111,000 Total future minimum lease payments 3,486,000 Less imputed interest (605,000) Present value of lease liabilities 2,881,000 Less current portion of lease liabilities (455,000) Long-term portion of lease liabilities $ 2,426,000 X - ReferencesNo definition available. + Details Name: ford_DisclosureLeasesAbstract Namespace Prefix: ford_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: ford_OperatingLeasesLiabilityCurrent Namespace Prefix: ford_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: ford_OperatingLeasesLiabilityNoncurrent Namespace Prefix: ford_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payment for operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsDue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payment for operating lease due after fifth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueAfterYearFive Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payment for operating lease to be paid in next fiscal year following current fiscal year. Excludes interim and

annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueNextTwelveMonths Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payment for operating lease to be paid in fifth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueYearFive Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payment for operating lease to be paid in fourth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueYearFour Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payment for operating lease to be paid in third fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueYearThree Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payment for operating lease to be paid in second fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueYearTwo Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payments in excess of discounted obligation for lease payments for operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityUndiscountedExcessAmount Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionPresent value of lessee's discounted obligation for lease payments from operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseLiability Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant XML 51 R41.htm IDEA: XBRL DOCUMENT v3.25.0.1 LEASES (Details Narrative) - USD ($) 3 Months Ended Dec. 31, 2024 Dec. 31, 2023 Lessee, Lease, Description [Line Items] Â Â Total operating lease expense $ 155,000 $ 155,000 Sales and marketing 4,000 4,000 General and administrative 151,000 151,000 Cash paid for amounts included in operating lease liabilities $ 151,000 $ 147,000 Weighted average remaining lease term 6 years 6 months Â Weighted average discount rate 5.90% Â New York Location [Member] Â Â Lessee, Lease, Description [Line Items] Â Â Lease term, description The Company signed a renewal to extend the lease term of one of its New York locations for an additional 27 months. Payments under this operating lease commence February 1, 2025 and escalate 4.0% per year. Â Monthly [Member] | New York Location [Member] Â Â Lessee, Lease, Description [Line Items] Â Â Term of lease 27 months Â Monthly rent payment $ 6,000 Â X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-7AReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-3 + Details Name: us-gaap_LesseeLeaseDescriptionLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionDescription of lessee's operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-3 + Details Name: us-gaap_LesseeOperatingLeaseDescription Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTerm of lessee's operating lease, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-3 + Details Name: us-gaap_LesseeOperatingLeaseTermOfContract Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: instant X - DefinitionAmount 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. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 53 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479589/842-20-55-53Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-4 + Details Name: us-gaap_OperatingLeaseCost Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of operating lease expense. Excludes sublease income. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 4 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-4 + Details Name: us-gaap_OperatingLeaseExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionWeighted average discount rate for operating lease calculated at point in time. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 53 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479589/842-20-55-53Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (g)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-4 + Details Name: us-gaap_OperatingLeaseWeightedAverageDiscountRatePercent Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionWeighted average remaining lease term for operating lease, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 53 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479589/842-20-55-53Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-4 + Details Name: us-gaap_OperatingLeaseWeightedAverageRemainingLeaseTerm1 Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: instant X - DefinitionAmount of general and administrative expense classified as other. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(2)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1 + Details Name: us-gaap_OtherGeneralAndAdministrativeExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionCash payments to lessor's for use of assets under operating leases. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (g) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-25 + Details Name: us-gaap_PaymentsForRent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionExpenses recognized in the period that are directly related to the selling and distribution of products or services. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_SellingExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - Details Name: us-gaap_LeaseContractualTermAxis=ford_NewYorkLocationMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_LeaseContractualTermAxis=ford_MonthlyMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_StatementGeographicalAxis=ford_NewYorkLocationMember Namespace Prefix: Data Type: na Balance Type: Period Type: EXCEL 52 Financial_Report.xlsx IDEA: XBRL DOCUMENT begin 644 Financial_Report.xlsx M4$L#!!0 (+> 35H'04UB@0 +$ 0 9&]C4')O<',O87!P+GAM M;$V./0L",1!$_IQO;=!P4)B0-!2L+
(/>QLOD&1#LD)^OCG!CVX>;QA&WPIG M*N*I#BV&5(_C(I(/ !47BK9.7:=N')=HI6-Y #OGDK7A.YNJQ<&4GPZ4A!0W_J=0U[R;UEA_6\#MI7E!+ P04 M " "W@$U:V_^OV^\ K
@ $0 &1O8U!R;W!S+V-O<&ULS9+/ M:L,P#(=?9?B>R$GH&#"; UI:.G#@:+.G#@@8K.QF;+4#BRaR[1]C^R:59FS*V*$YD:C)HQTYE]@Ë&]-W7JH6%^*W$%%$&D:S>;#~CO%K%CAKC"Ry&(=J2M
SW2$J/2' M.B+4G-^#0U)&D8()6,2%R&1KM-)%85TP1N]X.-GZF:8T8 =.O24H2HK8'*: M&,]#U\(-,,$(D\O?!30+<:[^B9T[P"[)(=LEU?=]V3=S;MRA@K>GW&UL[5I;
<]HX%'[OK]!X9_9M"\8V@;:T$W-I=MNTF83M M3A^%$5B-;'EDD81_OTV23;J;/ 0LZ?O.14?GZ#AY\^XN8NB&B)3R M> +]O6N[!3+ MUES@6QHO(];JM-O=5H1I;*$81V1@?
5XL:$#05%%:;U\@M.4?,_@5RU2-9:,! M$U=!)KF(M/+Y;,7\VMX^9<_I.ATR@6XP&U@@?\YOI^1.6HCA5,+$P&IG/U9K MQ]'22(""R7V4!;I)]]J/3%0@R#3LZG5C.=GSVQ.V?
C,K:=#1M&N#C\7@XMLO2 MBW A(5M>5 TR M6'!VULS2 Y9>*?IUE!K9';O=05SP6.XYB1'^QL4$UFG2&98T1G*=D 4. #?$ MT4Q0?*]!MHK@PI+27)#6SRFU4!H(FLB!]4>"
(<7K;YH] M5Z%82=J$^!!&&N*<<^9ST6S[!Z5&T?95O-RCEU@5 9<8WS2J-2S%UGB5P/&M MG#P=$Q+-E L&08:7)"82J3E^34@3_BNEVOZKR2.FJW"$2M"/F(9 M-
AIRM1:!MG&IA&!:$L;1>$[2M!'\6:PUDSY@R.S-D77.UI$.$9)>-T(^8LZ+ MD!&_'H8X2IKMHG%8!/V>7L-)P>B"RV;]N'Z&U3-L+([W1]072N0/)J<_Z3(T M!Z.:60F]A%9JGZJ'-
#ZH'C(*!?&Y'C[E>G@*-Y;&O%"N@GL!_]':-*K^(+ M.7\N?<^E[[GT/:'2MSAD6R4)RU3393>* M$IY"&V[I4_5*E=?EK[DHN#Q;Y.FOH70^+,_Y/%_GM,T+,T.WF)&Y M"M-
2D&_#^>G%>!KB.=D$N7V85VWGV-'1^^?!4;"C[SR6'<>(\J(A[J&&F,_# M0X=Y>U^89Y7&4#04;6RL)"Q&MV"XU_$L%.!D8"V@!X.O40+R4E5@,5O& RN0
MHGQ,C$7H<.>77%_CT9+CVZ9EM6ZO*7<9;2)2.<)IF!-GJ\K>9;'!51W/55OR ML+YJ/;053L_^6:W(GPP13A8+$DACE!>F2J+S&5.^YRM)Q%4XOT4SMA*7&+SC
MYL=Q3E.X$G:V#P(RN;LYJ7IE,6>F\M\M# DL6XA9$N)-7>W5YYNTB42%(JP# 4A M%W+C[^^3:G>,U_HL@6V$5#)DU1?*0XG!/3-R0]A4)?.NVB8+A=OB5,V[&KXF
M8$O#>FZ=+2?_VU[4/;07/4;SHYG@'K.' MYA,L0Z1^P7V*BH 1JV*^NJ]/^26<.[1[\8$@F_S6VZ3VW> ,?-2K6J5D*Q$_ M2P=\'Y(&8XQ;]#1?CQ1BK::QK<;:,0QY@%CS#*%F.-
^'19H:,]6+K#F-"F]! MU4#E/]O4#6CV#30,9FV-J/D3@H\W/[O#;#"Q([A[8N_ 5!+ P04 M" "W@$U:P&8HV^4% "W'P & 'AL+W=OCVSG:9V\ZTO8W0GY-5YPK\AR%
<7K=6"F5O+&LU%OQB*67 M(N$QG%D(&3$%NW)II8GDS,]%46A1V^Y8$0OBQJ"?'WN2@[[(5!C$_$F2-(LB M)E]N>"@VUPVGL3\P"98KI0]8@W["EGS*U5;CX0<3C-!
QD7QQW1@Z M;T:NJP7Y%9\"ODD/MHE&F0OQ5>^,_>N&K4O$0^XI;<'@9\U'/ RU$Y3CGYUI MH[BG%AYN[]WO2),_]D ML[VVU6H0+TN5B'9B*$$4Q-M?]KRKB .!:U<(Z$Y
7PF<]:V9#G6 M+5-LT)=B0Z2^&MST1EXWN1IH@E@WXU1).!N 3@U&8LTE:9)TQ21/^Y8"3WW& M\G;ZFZV>5NA=\D[$:I62N]CG_K=Z"\I2%(CN"W1#4<-;
[ET2U[D@U*8M0WE& MN/QW%A?R-E(IAK8.+;.#'H=OTH1Y_+H! RWE MUTX>,2<5E^$(F/!%2 MF?AP*R4S(QZJJHG7+?"Z)W9#R>!YD4_WU7RX5V7[H;*:@+T"L'<:X!.7@?
#U MW$E@]C8.N2-.^]FR]QX.&Q\UN-L'Q\2':FKR M.7;Y]+3_%^$7SF0UWQ&S_SZRMHBXK"[C04)PT&*-,BE?(V(]]HA=LVE?-5W; M"(HJZX+2$I2B);N+5:!>@#/DY#&+YEP:\7
3VW::;JO;,P.BVKJ 999QT/2P M!YSP9:#C#+3I(XO,;8@;W;^??!Y.;LGX\?;C=#89WTTO8'MT:60^1Z)QRDCC MX*%DQSR"'BRA]XXAICZ3/_B+D1JWLO6?
VZ,=XT2+B^MRECG'P8/*CG/&GLG8 M!]A@$7@L?W0B71FW=-RF<]6V.UUJY#U' G+*".3@P67'.XX](2$:Y*@79*I@
M4B)"DI'(H,&AW85O[N"X^^,7(_(Y4I%3QB('SS([Y*'O@WMZL=\@;^$Z\CXV M<^*67=LFGSA$2 A:Y!V/A Q@D#S N^^&F8("/>K6P5E<'+PO(-6P6PCC%6 M6TZS
+J,8YLG['/$)Z?,3PX>>5[CCO0>].Z9V,1&5-SN@65)PK*E,1#CVIJH MM$Q2% _KU&+D?PDQ3J(/6/O/N)I'L6XJ"YH&:@SZ)5,&8^S-(*B>K
M(XZ.T^WUC*3GR%.TS%,4CT)Y;QU*SJK!<(..:XS\N*HN5IFB*!Y^WHK\768E M8BPF'C%IM[H0@MO&O(]+Z_*5B8GB,6<6* C 8D$<^O/\%S+E7B:A)8V0N--(
M1!$$D*D2WM<+DL![PYJ%&2<_VI>VN67/D:%HF:$H'GAFDOE!O"33EV@N0B,P M;@"Y^-;(=8ZL1,NL1/$TLV]"$Q8GX9/^+XQ?@U?(2KZG*6^8>>E'_&L8YL^0J(?@UG>W
C M)^Y8Q7F.X$/+X$-/"C[Z51RR/"2!I9#F&0CW>11QDWD>!QLP\;>&1MYSI!^W M3#_N2>EG&K$P)#=9"J=38Z\]XE/U.1>7U<4K,X][4N:YB[A] EINN+0CA@>;E.-
=X[HXQXLAIWT >G;Y_HT M7SHD[S,%03;6#U C\?==)=NZM7,WO52]AA1L.W;GJF^M#Q&M@Z51W?OR%>.4 M>/KSP':5M#A:K$H/\[58J[Q\NZ3]CNG.FY*0+T!J7W;A[G*
[2KS=42+)%UKG M0BD1Y9LKSGPN]05P?B&$VN_H&Q1K]8-_ 5!+ P04 " "W@$U:3[0%[^T& M !Q' & 'AL+W=O#9Q>X^"_#R4=9?U99SC;[MRDI=S;9:[]\N%BK?
\AU3;^2>5_!F(^L=TW!; MWR_4ON:L:)1VY8($0;S8,5'-EI?-L\_U\E(>="DJ_KE&ZK#;L?KI/2_EX]4, MS[X_^$/<;[5YL%A>[MD]7W/]Y_YS#7>+?I1"

['BEA*Q0S3=7LVO\=D6I46@D M_BWXHSJZ1L:4.RF_FIL/Q=4L,(AXR7-MAF#P\\!7O"S-2(#C[V[063^G43R^
M_C[ZKXWQ8,P=4WPER[]$H;=7LW2&"KYAAU+_(1]_XYU!D1DOEZ5J_J/'3C:8 MH?R@M-QURH!@)ZKVEWWK"&D@,,)!=(ID.-;QIML$949AG7NH:W O3T_ M7W]W7];H
OVYOD&O7_WCTDS'IVR]U#7O-*(*<6U>NNRIQT@=]@TNJM MVK.<7\T@;Q2O'_AL^?-/. [>N:Q[H<%.;*6]K=0W^G+%U-9E8*L5-UHFS1^6 M) [B-,DN%P_'V&TY&A
2TKB7.X$5]K!"+ZSK/)>'2BNH CD7#^RNY'-40<62 M&\1*J"NLRKE"4*)07O-":%1*6"UEWK^*\)R&!+&J0*](,B)&&_=H8R_:#]4#I).L!5?-
M(KJ@Q=;$242R9.Q/6RQ,LRR;B+:D!YAX 7ZN^9Z) O%OP'PFBDQ82+V%A,A/ M:H$+>6)#"DB*Q\@=8B0F8>!&GO(4R_R+U*S\AD@4VMV"-3T9#)F% F?
@U"ML<4(SB!HW%AQ,-!= M<"9>-:ONA4FJUJ.30+N!CB'$),%'$#K^FQX"F\@4BQE[N6GV#5F1;5/2HY]%&H-@W3A=Q<'-1Y MWQ)[>6.:I02/X3L$HXQB/
5_X$;L)\=/30F8SJI._:1JD=A*JK-BI_ &CL1^ MDFR3WP//9A],PXS0(!HC=$B&29S2:"I"!Z;"T;.:J5*P.U$*#23@[*BPE_%^
MM*5ZJ=%.C1X(#_L9[Z/4"'CXJ2%F+1'L)AY97:#55E3L.4R-;:*+ _,W7KBS MA@Y:C@OX]JYU-,K%9+XS"*!CSN$LN"(.IVD,&=B1^ M=H0@K@_:)CX:7CA,=0IFT$Y,+-S
T\2_I6P#[5R V?M#:+,@ MT(-QS^.43 -,R43I) .Y$C^YKN1N)[390+0)G)]7^11J[WCN^$#.0/O_ M!SJU>:!CDGC3:KUE-=_*LN"U^J790>DG=V9Y:?V',^N%1CNU>N!WXN?W-
3=G M!NCZ J.5K!Y@!]ELRF"[WI'G6LO\Z]PP/7I@)70#KX(W 4:0D$@9C[U#2C>] M0/O6' [A.71'QQ)DGL"#Y@;BZ:"WLA;_X<4<7I#AA5#*,$E#(<-HU:%R7BF MGWVHA%Z7
M:M8 V7[AL;(&9;5,U ;D0OGIIS:?M]D;+??.)Z$Y]+7?-Y98S@&X$X/U&PJ:WNS%? MG?JOC,O_ E!+ P04 " "W@$U:VD,INDX# !3"P &
'AL+W=OBCK5FM;Q7@EP[^I0Z=TJ&3!UJ0 MY6'-F6&3D9)[HJPUJME!GIO<&Z/AJ?V,@5'XEJ.?F+Q9> O%@R!:F)P?"0B9?D-?D:S,F+/U^.7(,05LH- MRP5OBP7]$PO.(;PB'?J*^)
[?;7"?G7$"=S/+ U!$SP:)%00<4.$U!IT4XR%:#\7M2=E-^G13MMN_?H+:;E>C[5>T_>?3XC6M#4LCGFZ:D/L7(K?;U9 '%?+@+'(BB/D M]#4E,YGN0!F^$D"6>&^#P@-' AL,^?
FZ:+YG\1JN1A6N1B>S<5CT]?T#"#LY/'8GATE=#CX]MB5".] MKDBOGTEZR8US?;2%_,$1;HM1#9=ZCP7-^RW@TT>Y%*R!^$>T;59UW(/Z2W\+
MM^4LEZIMS"U6=>;'FDG/%\V"&;!<$L&_;WG$\I;LY.:E#870;ZH_%Q@6R.Y! MQV/;S8],;7BJB8 U>GI7 PQ9%1U<,3$RRYN@E3384N7#&+M>4-8 WZ^E- \3 MVU=5??
3D/U!+ P04 " "W@$U:6=B]. 8& !X&@ & 'AL+W=O& KU4Q)(+E.DE#\N&4QWU[W<&_WX#E:+%7VP!H.5N&"39AZ73T) MN+,J+[,H8:F,>(H$FU_W;O#5B-+,($?
\&;&MW+M&62AOG'_/;NYGUST[8\1B M-FS$XCCS!#S*+9WVJC$SP_WKG??/>? 0S%LHV8C'?T4SM;SN]7MH MQN;A.E;/?/L'*P-R,WJ3'LO\+]H66-_NH>E:*IZ4QL
@B=+B-WPO$[%G '[T M!JOT($T#I\. E@9YYJR"61[6.%3A<"#X%HD,#=ZRBSPWN35$$Z79-$Z4@/]& M8*>&H\>'\=W#Y&Z,X&KR^/5^?/,"-Y,7^/EV]_ R08^?T>/3W?/-RST T-
GK MP\WK^!XPY^@"O4[&Z.S7\X&E@$KFT)J6P]X6PY*.82GZQE.UE.@NG;'9H;T% M(51QD%TH7^OGF32D#1_J-+5N',T3O+.OE*KL(IN^Y!JTHF-JPW_.T7[-F_ZR+](&<'
M<3M5W([)^_"9;5BZ9O(32IG215J8>[EYML1LAIZ'7<_V!]9F/X@VSKJ)>1=0S$GWA M*HR!WI%T>JW!]>ELXWSLXL#%>I9^Q=(WLAQQJ1"?(QG&3.KX^:UQJ1-@A_0;
M_#0XWX8LVGI^_8I?_W1^ITQWOSV9'J%X;S8+OAIGNH 1MQ\=!D[$& MY_5]VD68U(2).:N';?4I:]#1 VKY!R[*M-A?8 M=8/69.MPON,%'1QK6<)F7:HXEC5YRJ**V^J#<> U-
4H''V#1Z*!<:Q0VB]2C M6C*QXVN=%EJM5W)LCAF:'6,6+6L2/IUC$E;<72IU8'-*66U-)&S-)6'BYR MWK-(EM2A VOFQ?X6]A"0<6T4;15KYEL#
(5[@=K&O=8Z8=>X!B'4MPJ6I=SRY M&B!U'=*U822UF!'SR>TVE-$4G64,SRT6BA1* K8ZL(+(90BM=Z7E_:$'N(_R
M=IB!6BN)62N+#,3Y#J*^R>;I!C!WY\>^])KJI0>1KM*K!928A;2(@+-Y)E: M1AO'\>-?">GO0RYMVA%"K;/$K+.Z2= R]%K#:S.MA5'20;/65N(;NV4M,
M^SO[1=\N1L'^Z7;Y(&^'*:@EFY@E>Y>"_]T>:MP=_/3;P@_R=IB+>C= S;N!?)W31JDYKF(X M#7C- _D)P$-N>^]PS>?:LJ"T[-IGU YVQX$%.VOO'7["Q"+_M"&A--:I*EZ#
M5T^KSR#QO-;?#4J/H+4;HIO,M]"L8C@$!&S.BT+WU@)8K/',6-XJO\ M2\$;5XHG^>62A3,F,@#\?\ZYVMUD U0?FX;_ 5!+ P04 " "W@$U:1K_R M/)$$!,%@ &
'AL+W=OVN5JO]X :W006<,4XR^^_7)I0&<$BSHE(* MAG./+^=>=7S_&6T)?BR7&#/S,TKR8*$O&5N>J6BR6.$/%&5GAG+]Y)C1#C#?I
MBUJL*$9Q:92EJJYIMIJA)%>FX_+9'9V.R9JE28[O*"C668;HOQ4NM6>(DPWF1D!Q0_#Q19O \A(8P*!%_)'A; M[-
T#\2E/A+R*QE4\433A$4[Q@@D*Q"\;/,=I*IBX'S\J4J7N4QCNW[^QA^7' M\X]Y0@6>D_3/)&;+B>(J(,;/:)VR>[*]Q-4'68)O0=*B_ ^V%593P&)=,))5
MQMR#+,EW5_2S$F+/P'0/&.B5@=XRT/4#!D9E8+0,#/N @5D9F.T>G ,&5F5@ MM0QXL.0&=F5@E]KOQ"J5]A%#TS$E6T %FK.)FS)V-
']Q$@0_X773[[,/U'TL&\OX,YR3*>PD=I_'Z:61PG M8BR@%-RA)!XE.9BC5<)XNX]QXP/?OZ1 :)YDK\4?5QA/]<#X;XTS52> M#'5&Z'5&Z"6/>8#G K\DN7"&C]@4Y0O\%6Q0NL8
,1#AU1DPM*] UW1#%NL= MM5U2BZ*VF6IC=;,?K"X^0@W")LKOHGB/'G0UHPD,NL 1=&S7MJP6,I10VM#F MOQK7D,NHY3).E:M8(LI3^B-
Z[;BM'KVZ"*&79GLMQ7J]%//3>;%""SQ1^ 14 M8+K!RO377Z"M_2[+VB')PH'(&M$QZ^B8O=&)1"A&8NJ)P8)D?#XND!C*%LECT M,LG]!+)R-!"/;W8B;VEN>Z0$
_46'NNM(;]5RV_URG_#ET8I*0J9W+V6)\@] M$(_$$]@=80<&9:IZZV!'1['-22W:\GM7LF#/);7;A\O>"V"AVN1?;1V=Q&R MVFUW/DS7#),76K.5NEW@B%=X4W.
<=NV64!I0=RU=KI53:^6RW2!8Z@9QL.--MC7T+IV0X?)?)\]FK1O&'6(E+5O*Y3>D>R+DB>U;V. MGIK50Y*% Y$U @2U]^V6-MB"I)_JA"ER*"*_(FJ-
!=UM#82A^@N/]M>,PMZF M%_[O=4F_Z2FJ#T3D#T445$2-"N5HKF9;K?KT 6!3^??-)>S?77YH>2(M3U"R M@9-6=0E05M9E?)H)#=-K+
[$ER)%8TEBZUA%.YJ3CZ9YS0+CW;2;LWV=^;*TB M5ZZ[AY14=@E*7MK['3VUM@_*%@[%M@N2NG>N)LY9KQ'E$VP!4OS,Z;4SAXM%
M=T>7NP8CJ_*H[8DP1K+R=HE1C*D \/?/A+"WACB]JP^0I_\!4$L#!!0 (M +> 35J28>!VJ@8 !\< 8 >&PO=V]R:W-H965T&UL MK5EM;]LV$/XKA#
<,*3#7(O7J+#'@V,T:H$V"NED_TQ(=:Y5%EZ+M9+]^1TF1 M9(EBFL) $$OR\?3;UD* MWZRXV%)M^)QE&T%HU&^:).,B$VR+87?7>3.&7W F6[S8:*
MYRN6\,/E]>'GR)']=2/1A-+K;TD2V8?-C>"[@;55JB>,/2+1.6?+^7=W<1)<#2R%B"0NE4D'A&\]F+$F4)L#QHU0Z MJ-ZI%C:O7[1?
Y\:#,4N:L1E/OL617%\.@@&*V(KN$OF%'SZRTB!7Z0MYDN7_ MT:&4M08HW2@$?;\K%@& 3I\4G?2H=T5@ >O0+2+F M!(K?'S^ZNT6RZ^(BN/]U]6Z"SA]OIP_P&9-ZA(7I8S-
'9[^\N M1A*@*(6CL'SM5?%:TO-:&WWFJ5QGZ$,:L>AX_0A,J.P@+W9<$:/".0O?(QO_ MB8A%' V>V<\OMPUP[,JM=J[/[M%WMV6"RCA]1%.5I[&,67:N:0NJ<,Z8F4'?G-
MJ_SF&4.Z6%/!AJI)1BCD&V."C*K>JS.ZT.0V0DE7"O 6!]>OX+I M&V'.&=@>QK2@A31"=,.%C/_KQ>IW4 1VX+>342.%'U8+;E1IB:SSN\>VXPCLVXOV;\^@0)PF* M-
UL:"U5#.HCC+D3B6E8;8U>LI[*Q5=.79:SMV9JFCRR#>FT6:)8QJ'65"TE, MEW'27ZRE^A-5ZZFT'3NCP>78&*UI&/*=ZG*042S>TV7"M#9C36J/B>VUPJ61
MH)$:)S'BO$GWD$A<9;P6'^GF,O'(V/?; #6"0"R.VP.P9F]LI,K) M/,Z (R"7=M#ZRFQ:LR1"L&]&&>UQJVU([Q)P5\3VB>/W=!5-ZX#V3-A=A,AO,=4]L$F!T.5$1HMHY3BJ!U)U1"
MCFRID,_Z?7"7\X:.Z_@=;M0(>DY [#[D-3WBU_AQQ2 %U)X&6%SOW2[9@=NL MP"9MD!I!Q[-O2ODV$%?KZ@9
MILIK)7J#9A*+W7T"=Y$;SONEXG132"@6=;>*PW@M0T2HS,5+C_K;M?G2WE M>XX3!%O8'K=LT0AB[#8S[MB4F@0)-NX(%+ED/S-Z$2.9OI7Z3Z7MV.J:4HF9 M4N]W
LI'I1]?]]FWW$T\GAL=NH\2.8==$2\Q$ M6^5=F7;P]Q*]5_*LRZ1:X!HQ$_*:<(ECS+)K:/\P1/Y$EAF)>4EJ5,3EX9=95SJ41+]ABGJ?
*KZDPPYO)B[C+SK9%B-.92G2'.+"(ZZ9 MG)B9_4Q4P1NQ*J9=SW+"_P.R74%P2C/#P5KLF;-L\]RYVVVW"5G2!*EQ M)>'93A3M/[?C.@&5-VGQ0W_,4_VOCR>=?
D^E[=@E-?';YNDW-SN?@M24%]>2 MP5NTK&=W!UN,QUZ[-G1B8POW%+%=<[5-?CEVMSP=YH:\&CKC?N#-H3N1MF./ M-'XM-V\#[EK;_7+DYDM)03)OS^RI&
_RX+YQ/"C?WOQA&;N^0]H3@D:N'>Q1 MXZAEP\1C?@*5H7R +4XKJJ?5*=AP04Q6E4<2/Y-C_067(I^2:_7#,;.:$$X/L5!V8N;]0+JC/!R?]02P,$ M% @ MX!-6B-W6B1(@ G@4 !@
!X;"]W;W)KJ@HDPDNE*IGGB>S BHB1[P& MID^V7%1$:5/L/%D+(+D55=0+?'_J5:1D.(WMWDJD,6\4+1FL!))-51'Q. ?*
MVP2/\6'CMMP5RFQX:5R3':Q!W=4KH2VOI^1E!4R6G"$!VP1?C6>+R/A;AV\E MM/)HC4PF&\[OC7&=)]@W 0&%3!D"T9\]+(!2])A_.J8N+_2"(_7!_I'F[O. M94,D+#C]7N:J2/
E1CEL24/5+6_09?/Q/ R3J7]1:WSC7R,LD8J7G5B'4%5 M,O&N:6=C:6+7. MIF3F7UPKH4]+K5/IBCRBO40K$/9%L S0LI09Y;(1@,[1W7J)SEZ_C3VE+S,2 M+^O 60/]5[.L@^TN
0Z3PX"5Q"-D+A^!T*_" :B&?Q M]_+P1#AA7[C0\L)_*MR/KV1#X>=0V1PV&L::IIW)FF208-V5$L0>92#CX2AYA:A)DH^_3\PK_TIY/8 MVQ\G,N 73J(@\'L_%Z-W]-0K$#L[
23*>,.4>TO];C]DKFQO/=N?Z^'C9L4? MC)M<-T3L2B81A:U&^J,+W;K"30-G*%[;AMIPI=O3+@L]0$$8!WV*Y5P=#'-! M/Y+3WU!+ P04 " "W@$U:X15B(4," "0!@ &
'AL+W=O>IY* M2ZB(NA8U<+.3"UD1;::R\%0M@61.5#$O]/VY5Q'*<1*YM:U,(M%H1CEL)5)- M51'YL@8FVA@'^+"PHT6I[8*71#4IX![TMWHKS#P^ MN']RN9M<]D3!C6
_*;+&+_'*(.<-$SO1/L9^GQFUB\53+DG:KO8:8A1VB@M MJEYL""K*NS=Y[NMP)# ^IP5A+P@==W>0H[PEFB21%"V2-MJXV8%+U:D-'.7V
MH]QK:7:IT>ED8\J;@40/DF24%V@VE>)$%F+)K%7G:G&#Z+Z36:!.)0Z(?3$;_)D.[$^4TN2!?]_&*B
MT49#I7Z=RKVSGIZVMK=GJ6J20HS-]5 @GP G;]\$<__#"/AT)^.N2>[A@$* M_/WL*CB&1]M,U/K_4G>XXX8Y80I&P&8#V&S4YZO@5Q? C9N^!CT! MI+E+Y S;N.=K;
(N!;7%QX<;YQGW/\GE'7:("6;A>]% J&JZ[AC&L#NUVU769 MO^%=K[XCLJ!<(0:YD?K7"_,Y9=?_NHD6M>LY>Z%-!W/#TOPR0-H LY\+H0\3 M>\#P$TK^ %!+ P04 "
"W@$U:NFVJP:X) #F%@ & 'AL+W=OTGS=\TFKC1[\%>;*R]@L]O"O.)W,R M2-4J#Z1!XK\[=:7JFA3!C*]]YV0XD@3'OWOM;]EW^+*27EW9^K,NPOI\\F(B M"E7*@X?[>8WE?
PY)7VYK3W_%9NT=SX1>>>#;9(P+&BTB?_+^Q2'_T5@D006 M;.*E@UW\(X.\.'-V(QSMAC;ZP:ZR-(S3AI)R&QQ6-
>3"Q1DE%]^17(KWUH2U%]>F4,6^_!&L&$Q9]*9<+AY5^$;E,[$\GHK% M?"'RB+[EX-J2]2V_YYJKI-'_D93]J;BRQMM:%S*"P13B@U->F1!?V%*\U4:: M7,M:W.*E O*"%_]\O?+!
3O_.A2A:,#)80.HGE[Z5N;J?-+26>Y.32Y^_.'X MV?S5(^Z=#.Z=/*;]T"=$^#P".P3'3ZV_C=^ M$6*8(_8.X#]_G;=I#G MEQ5K]K8(@<5:(W[A!(G@G)a$&@M?Y"[V(O_BD(#=0B7:P(:1*E^ M^;+E^^0.QH.N@_FG-H^F!!8*Z1)TYWbJ2I=
8)T9UZJ>^l=$s7C7Q>d!?jj.*=Gs'--sp9'H*PBD'AJ#SX*-'F@Z(-U:G(O(GUrH%*#*?)i$1IP*=*F*w!)/IYh@@8)[O'BV+&AHQI+V$^ZTRQ.L90?-$0H+Q4U^!KNH+M 1-7(>AsHZ0?!9!QK1=OHm+/&D

YMNS<<=/HF@ MAN:;&^SUEM;FI<;77_JV"IU92=\A8_Z'*J0U2HYF-)%+PM R%?S$@AZ@"[7A
M@E;.I"3(#F0$O_5"VM6A1U79D(0QSFGQP+PT2U/^L4SAC##/[=64!EII7%/[MK$C[C_9U!W3;1)E.,[143(OLAV M_2CI^I[3@7<$&1<2]9,G/@_X \Z,>[@H93_[8^+0@F
,0Y@!!5H38#97>SKW M/"%641T;.UGTO+&Q)T;==;#]DT3&T^.3IVFS??#3Z7$6FK*0(]@BU0GVXR.> MT#4KZ'["O"L5 8Q(E19<9ET1,"K)20X7'7&B&U=1>]U@4B@J$>
[MGCSH:H/D M,S\M40V!%FHIQ@Q5Q^X:'53:.N]632O56+P6$2/@C@.R^@)(6.EMP!UDM!XU M<6]4O+_C_._E8HV8[\ZW+Y'Y /*:*PE'T(,?< MY><Q)1YWKC25/W1+B06]
MC=U03)FJGWK"A^UC[K@3AN]QK#04"9*AZ)A("S;CFXLE+(Q_BJF%#FJS9(F0JD<*6^I<^_//^5D5^J:EHFS*BX2D82@$H]U:RZF,Y^L9D8E M!Q8<^U%/Y[9ATBY[8]V7?
[(+G:+WY]B1E1"V!^P1D LEF*]WLL'BTLGP@%:, M3*P3)L_F[J,(GW(0?M[7<)-64J/V/E6_]4?UT>TYF$C"YI-B[XFUD0"&1'4E M;8"/W NYHP85FK-6?P&]E9F']CT++YO^F#[2G-
#I1;UM](:X',7]E0,H']- M%WKDR-QPM)B9=D,5R\@!OK<3IA,T9#/MCRWNNA90%>'$ATCN<2^?9' 0FLM- MK5@YF2\M9QZ2CS\E2BYP-*;GFXZD>IB7!9B')-BJMRA?!!:?
A$LN7MB:,%*P M!*_"%+ERS2RGI:(Z/FZ/!R+2"PW)9@$O:?S-*=/&C@[K)XBD26 I"N69")^V MX2
0NT#)G!XS$/^$4:BORJ&1ZA6RB<$T[L0%&.CE0Y0"WWLNF=%\:I290H@+*C;FW3AK(C'<,-Q'N,P\?(M_W", $WL6R+/%;>B*[-SR2K)^P3QXV%ZNU/7Z/1N"^JDB@Y0]:
(V8N[QA"NY M^,AX;/QN66B[7W0+2G?A(AD=9LK26;^T'3IJDKPH(K*ZQ> "2XO.RI/0=R6U M7MQGQ[%[/BZF:>BC^.&9=.Q3Z!@ZQ-)-D89K?YW-MX.YZT+'NG)]JZ?$"
MI76UE9!H.F.V!2\.(L];]\O:3W Z]<4"!,:QT%.=-T+#L7= PH"!>5? MQ'W7-8$C6T60ZL49V%<^'[4 MV(IB'R1(=_DFO99@Q4@(N6_#QM7%K[8NE6#=-,C)#[S*A?Z>\)
<&.1$0=4NSNRJ_;'LB1$ MXU24#$HA;Y__,AE^T*+:U9T-&7CD$C0(+>C'J&X*G).7ZXEM%0'^G6R$UB M(L:W()HTL(7 -VZ>XV)%$$'9)*?_<7'?
S/4X)5QW]FLERS_/ O'#R=.S%^I7 MINWD.:IWUX8NJ: MP7YB8>(AL$'HB,J>44-Z,5ST]'F@R?5'87Z_ON?4$*M@4"(!"7"QD1Q6#[T/= MG#T?=9-
(J6\@"458I!62*Q=H8E[)7072AVE)KMXSZ>9>&KD(R?9KLY!LDSR1 M9$2^HA=OH?OK>81G-4RE;S/P?5,YFO"<1M_V)8<-IGF&C7>;%M"I^IM%V$0
MO%LPI5TZQ\W4T!ZH:?L0_I&DN\:33R,R?U4-/P'8 'R3IKO14?+D1 X<6*2\A! M3]]0X'*7YUK&[@T;W(9-Y,)+ M2Z(K@9T4,/Z"2'RRL,44LR"RS[NV&^V>.?
$WD3;VT)CHQWR2%FB>N(M-3-R_@V-)/_WA,"TZ4M$=.FR6#4W8\MRSY'Z'84+)83U.NL MJ;4N]T%U0?=]*VV? =OOZ,?[CB7(N.87L+K5 398L,?X,%LY(B"$]U?43?
MP]HF=8T#R#; M#BT%84(4G(V)-9["$KH LW2!&_B4O80W"%W;7DLC>PJ0#(8TMD]_CIB%: L[M9J8!NKCI%=Y]X-\#,_XB/).S,W'8:^*02>\:$F-'?.]'PN;0C#/B!&5=7VT-
MO(OOP[D-82<1T9&;'W7].\ZWW'^)T=-7F&N6K";9QS!?5/6[= RZ"!$@AIY MF8-.=.B:.!O7=Q%#MXE!1_J69NT0D'V X%KR/83% 3?V#-1/H0V2C5YN>N,H
MSATF!]@_7=R\B1>4+)]:!F=^FG-,;F_$?4I3J/MCX[/8ETGO:'L)C1BV+Q. M7_2O$I#9U69)[S$#,!S>=+/6K6VNL-G1^?&# MY[NCJ7Q2'XQCX&!,R_B",+8KCYQ+\<'3^;J(-
!P^M(7:TH MMGE=M&D_+*7U8.*+"SZ/J)8ZJH\O^?N+C%SBP%X0_;=\A\5'NZ23D;SC,I$* M#N&5HQF?[&,$1VOR,*@?-AE?O.@7,0V7OKI()^XHS7.[DM1 /IL!>V MXG
FMRFCN$X>^;3/7+%7(M:ACIZ0Z2^%]_M!!%.;X3.)L*3=>H-X6[+=[P@-=UUH'L-X$FT[?WW8@X_BBT^)4/<-8L/_;L. M869B'I-
@C%)WQSH48533*SKQZF0/(HRDM&%.WD[P/$I_&O*US(M'Q7HA\N?9O@-\-E6!'CFF'H\??+H0%)0^(((Q7]B8.;:UJWXXQ) Q]0T_+_/ M'5"H_T(;Q+\Y\?K_%!+ P04 "
"W@$U:#$N+H(0% !J#0 &0 'AL M+W=OO.'"'8@,3Q'I5=GK7YKO7$KEYGCC>[XM!1+G*/[M7-X86G4W5A*98V&E+L!@>M:;]-^>CUC>"_PN<64;S\"1++3^PHO+Y*S58T"H
M,'9L0=#?/4Y1*39$,+[6-EL;EZS8?%Y;?^=CIU@6PN)4JS]DXK*SUIL6))B* M2KE;O?J =3R';"_6ROI?6 79P\,6Q)5U,J^5"4$NB_O'FH>&@IO>GL4!K7"
MP.,.CCS*"^'$^-3H%1B6)FO\X$/UV@1.%IR4N3/T5I*>&U]75Y]G M%W!],[N=W%U>7\UA'#[./%_#N^A;FDX^STZXCKZS;C6L/Y\'# M8(^'(7S2AWV
MP^WUUI8BQK,6]8]%M7_:/>R0M1C#91C%ZR_K\D\D4/N_%?7=_-8 @__MZAVFQ+!,T,AB"2Y#ZN^X,KR*E+86+8ZKP4Q2/U9$R6$W :8]2&!;W-J4Y!.KLVEDA*IEQ4?
C[4EN'GUZ_> M# :]DULO$\T>I/,[_9-?.G!'?DHC>7Z!()S.F_P6'ZS0(&&\IV?-LE1+(HYU M57CO,14C!: MW6-P(1WYSZ1=._6\12%#P!EZCD(MZG#I8S!9C(ESQE'HBN5! 3BB6-
)&2!X M5 ;-2N*T]X(/;+. F-A4%]*(I> 46)K^MA-Q&K?9WET2.3]_'1OIJ/ %D[' M)NJZ\C)4R0&=MP+"N/:YWSII)R#4&1B;S*27I\&! R:I5F[,LVLZRSMK* MQ)L@?
M5CNXEQB]T3J:BVB1JNM0)T91AD0B)Y@9;22!C>P@V.=U@5@T]ABVL/-&DF= M^SV16D=_[&4?%I<91,C#48=\U $=5'5AT<3455LETKAHF([0!>3E3)3#,JR?
^(X%FN.,^B+(U^H&GFD'KV)S@: M]=N]7L^C3&EZZ)4?SWX\^)%/X4?L(A=_4]B>9=Q,P)KFRR+6-"E2H_.GX6Q) M:T-
!OBV,CGM^E^X%UA(Y.J4AU/\UB,Z]"-5[WGILQ&$]TV@1"YM!2KD/-V;I)'.Q/HF>3,U"%P=>O.;Q1_M9OT;;@O[> MU(W8?^B@75>E;N/^FZ-9^EL^GP?48>$JO-G=?
$A,POUY*QZ^OX)LY1$I*4 M5'N=8[JWFW"S#PNG2W^;7FA'=W/_F-'$!H6H/>IUFZ]8 >;SZOQOU!+ P04 M " !$0 &0 'AL+W=OO(#R[@Q8P_"'9B=-) CA-
IQMLFA9-9N=AL0^T1$O< M4J)*4G$\OW[/)279:1SO8H!]222*//?KW$/2YQMMOME"",>>2E79BT'A7/UN M/+9I(4IN1[H6%;ZLM2FYPZO)Q[8V@F=^4:G&\61R,BZYK
:7YW[LB[D\UXU3 MLA)?#+--67*SO1)*;RX&TT$W\%7FA:.!\>5YS7-Q+]QO]1>#MW&/DLE25%;J MBAFQOA@LI^^N9C3?3_B'%!N[]\PHDI76W^CE)KL83,@AH43]"('CWZ-
X+Y0B M(+CQO<4<]"9IX?YSA_ZKCQVQK+@5[[7Z76:NN!@L!BP3:]XH]U5O_B;:>.:$ MEVIE_5^V"7/GR8"EC76Z;!?#@U)6X3]_;O.PMV Q>65!W"Z(O=_!D/?RFCM^
M>6[TAAF:#31Z*'ZU7!.5E24>V?P56*=N[RY>UC>?;RYNOW EO?W'Q[NV?+N MFGW_/GZJYO\V_,Q@PV:.4Y;O*N %[^E[!/NG*%91^J3&3/UX_A6^]@W#EX
M%1\%O!;IB"73(8LG\>P(7M('G'B\Y!6\CUIG&ZD4XU7&;BK'JURNE&!+:X6S M[%K:5&G;&,'^N5Q99T";?QU*0[R.VR%6NF=K7DJ+@;H%2O,HQA<_OS3]&3R
MRY$89GT,LV/H?Z)H1_$.>WOW^>$#F['CM@YD*$0[+TN:UYM?_YI$4]/?[%, M]K,B'F:E&GUM'=-KYK!@K17D05;YN^@>NI,UP,.GW3H6UD6@@RA7PO248/>B M=NW0)
Q%#X9GT"[H&GOO6P@?OPK%20=L(6LXJ1U7AYS_LRNCCT9;A,6-V2(, MQDO=5([]AB"BCVQ_W[]/%D!!KX<5>;8?^LZ$*"N:TQ\^$E7G%K,BQN;@(
M%G0#:6\LNL+:T7YM6Q\YU*!.AS5CR %@*1AXHDL)&RQ8MTHIF#4^SR=,[\? ML#;52\=>,'?(6RI))&6EIO\VCB2Q0KT-=LA&]%70
MSIW!+XB,\$I5(7BO'XTCR1:0%5W*E*U$)=;2^5IT121: M&>0!_.%]N2%$Y4I6(2FNX,X7N](.TS+Y*+.&*[5E,H,IN994?AQI1,T-46\&!TD?-YY_O_E^8BRN#.&D'4J?
=4WTA7>'$'NF23.4)C8I1N $)D\ MW_@3JQM3:ROL$%ER?NU1X-[O'7@$\"/ ([8$5BO]KV8,&(50Z"U/SY>=RPYT M[FY_"!U&06^XCS14;X5:@@R*FQR=T9ZP OMIO%:\
(IW(D&B<8V35"#\N*U0/ M!:FY2PO$4=:L-CHWO!PRY')32 QWQN@<"@T=1E0R&EB)7%85R2J@LO!*!S/!_%?WVM +0U:R4S#UIA4S#!$\H"6_>,G(W8==.+*@P[;63JNZ6
M]!%,"MLFM!9LM3!12YR]@(8>0M$&VM:A;T]*GS\K@ .D8?"4#()S[5) M0'1E[;.PBXA\$X]<-5[\]VFLUU'7$D@2R2+@FHK2_HE7N(QX?E$$]LG(+-H% MD-
+XP5_A.QBLS;>792Z%H;N3M[Y[PT'J1RGINV] MB?:@'9&RT_V7[C%^8'\]L=\L3:@-RFLD'")W*P@;>I+*SI&?4KA"9UKI?!NR MO89)1LD1+0^B ^8HTMT&TG@S/#1'0[3">
<$6;(U=!S:YVN)(YRVCS:GNF/T(MCZ /@HY&3N2@R!^M=H!,MZB@8DE_"(1+47"ID,)PDQ9;W!;A/?>L_G?8;SLZ M#EF."'C_+.&67G")I3WG'EA_//*^G0SRE0A ?B**[! Y;
M<0_02-!.PG:530N2' +'22H.9RY_)R;MY,Q@[T;=-]QD-*='Z+CP7/["'76% M6@<7*<6]+OH&ZQ">GP;(#&OM1'MVHBL.Y4L%>SE@=H?1^?SL%W?[&("P($L MO>G">
[N/^O+@[L^[23A3'KH4C?=NM1")W-_=20U0I'#![4?[GP>6X5:\FQY^ M6_BW/"F1)K+)V,3N<#9L]]/;PX7?L[\]DH[*)) + 2N H8FX/M::]>]D('^ M1Y/+_P!02P,$% @
MX!-6MV:!_9P!@ LP\ !D !X;"]W;K&ULG5?:;MLX$'W75PPS<\I$"@BW)UUR!-$F[!!39)D62W M#XM]H"7:(BJ1+1G5R7$V+++++*+5'#,V?NY,Z?E2"@+*ZPIUU-G?R:*/8\"+UUBJ]<]HK
MK5T=#08F+WG-%ZZAR^S'R%_5!V!@@RK/!&&WR:^N1?+K'ZKR]AAG43,^MV/Q8N'%*KXU6M/(C:S]AF"U6?+B80(RUL[*]Q$+A:&D0GM=MA++%IR*
MU%P:H!?!HOCCMG:=[T8D[3$*G$ZGQMM%J4O2A7:E^MEEv!V8I[M3F?LAEY:U9X9/[6T<!M6@_TR:@MTI,AH*ZA+(T6H9J\R?8JQUKQK9L2^J%UOZGCCNP6RLGMTWI[GXG-
MU%P:H!?!HOCCMG:=[T8D[3$*G$ZGQMMGJ2)G!]QRICNGPGT=\E'WW$?_MUE0UD1%N]WUMRF%
M]HP)+U>5<;^P]K+980_RQEA5A\W(H!;2_[/'X(>M#;/DA0U9V) YWEZ18WG) M++#L[T6H-FJ01C1ZW5]]N+ZZ>;B'\YM+N+B]N<"7 MN_.'C[+'L!;
C72MK2P)4L>/%_P")=>RREMV[;"_@ M)<_[,$QCR))LM =OV%D[='C#EZSE2TPH"W=\I;05<@E_G\^-U9@;_^PRUZ.- M=J-1O1R9%L-U4;VX?KF , M>Q3!0\GA0M4K)I^@9
;L6F$IDO/8O.*1\?XT1W![=0V%0%>*>>/+3198'48L M91]N&PUY*?@"L)EHYAQ?\%Q0940J %5@$SAAL#"R&9S 6K$,%@P1]' MP*I*YM(%1GW%+ M[>=
<:709*>*/V$V1$2RTJD$@CYHSTV@.;@$KK18"2LJ89\B\G:)H=KL82@F ME>UH%V0@RK34O%&X@(U-!5ET#3$M\,&)OJ0.&H-"\RXSNJ!9"8]O%P#'K/4CIXNDRV\6'#-HF^
O^V&,?H3VWT6?1]W9^YE"H;6?A MO^4Z#VGOY@;M1@V8&&W.=XED2K66,*?Q1@;.88;9Y:Q)+06MG2JA/0#E#+) M^4 0.31';L71\VF;%*4NX@>;
[XGEN=HSPF,E51?]+I8]UJ'Q(T7@FEX+B%1AX2ZG07-8^SP)). M(T3L=>_/;[#C: M@TH9\W8GFRP;!H11NDWD()LX8O 6LLED!X]-H_3H@Z#M8#@-^X:)>XH^O-RP M#B;3-
$@?3&9AXY8%A.SS T."*PTM!LT4Y;GO24&U98^$.4UF+>9PEK28U,%: MQ>02O^=M#!(/J30:C@G_NH6= M,6G9O(9G(9F-'*(W*42CV >. &$//GBHG;GO"C+;SF5W-,*>L;)A*?
%+4=M& MSMV>W1D59\.DR^)).MJV81P/1Y.0W[.LV9%7H3U\X_'4"\[BT7#T0B(%X7%\] M&IA$@^#L[$<- NC)83PZS (MY#2=^&]/XL4D'.)M&&+*=DKDVT+I6A8!?8
ML(L&,3$1O"\V.SA34VRS3Y#;#-+/$* MA%.B#VT'\6FH)(]:0NU,^JYA:KYI_%G6GT V[8_A?(L3ODX'Q82]P=#%6NT_RR:5.LY MYK4M<2JBCISA:008WG/0P\+53H[N=K']T?
#@_CE?"BE],PVG(B1:P->&:80A M.]XC=T1#^\=]V'5$'VQ=I-/2W==I"3!R/@[5;?:W4C/_45L(^ZOL]?H6O0, M5'R!6Y/^=-P#[:^(_L6]E;N6S95%I[O'$F_57), ?
E\H9=L74M#=T_^ U!+ M P04 " "W@$U:.)$]#_$% "2#0 &0 'AL+W=OOV%$Z&7M&EBC*AQ(?,_*1B3M)[%I..YU.'R!R M):(! 08 K:B_OKL IPG5R)Z^%(I[4XI[??UZWI[?
MY256PO5,C9IV9L96PM/2SONNMBB*H%2I?I:FA_U*2-TY.PGO;NW9B6F\DAIO M+;BFJH1=GJ,RB]/.H+-Z<2?GI<>7_;.36LQQ@OYC?6MIU5^C%+)"[:318'%V
MVAD/7I_OLWP0^%GBPFT\ WLR->83+ZZ+TT[*A%!A[AE!T-\#7]!2#$0T/K>8 MG;5)5MQ\7J&_";Z3+U/A\,*H7V3AR]/.J ,%SD2C_)U9O,76GP/&RXURX1<6
M438CBWGCO*E;95I74L=_\:6-PX;"*'U"(6L5LL [&@HL+X479R?6+,"R-*'Q M0W U:!,YJ3DI$VJI5Y*>/YN\'=]=O;UY=WEU-WGY8I0-CH[AZJ>/U_>_GO0] MX;-4/V^QSB-6]@36$-
X;[4L'5[K XK%^GWBMR64K4CW\OLW'"+&_'8)[Y+6K18ZG'6H"A_8! M.VX_A_XOL_$LUG:F'V[NK^ 0GK8#=_B UB%,O,D_P:16 MTL-
]B7!AJEKH92OMP)7"8FE40=*):'QIK/P3BRX(78 GA7,C; %F!I?24@L: MZT#4M34/00@&>S11]@8I=78TZ()OP:[L"AE7L(4C#62YAO+JG%A4H"*T?
VA:=QT*@"2L%Z1,@N)%FA7>I7+$C)5('G%ONP M0$L;IN$ZAJ8&;X*H1D;G;?;8P2(09X;6T@]5TOR2RD>5:2NA1<@*C+G'4@=3 E"#0$G8!(D(MH1%WIR1LE"!!>D%CJ7
M0A%W>D&CDO0Y_!1G)7,Q)9*%=+DRKB'S20C%%)&GJ;>!^51D>]$6MH6LD 5HXR$OA9YCT*^%A0>A&N0JX!?1X22J:8I \'1=.Z"; M:DH1(NDVC_2T"A+K4 !#
<"W)1A#"H!@!5;>,XM\(]."#<(7X#-=<,>0K51T=V?PF&1H^;;EUU,ACLQ-MK!#AX["MGJZT0S# M?.=D4(OT'\.]P:M8UZRD]\&)XPA;>#!!%#+)Z8XMRAOE&/4DD># M"<,T5\
(Y]L=N-+G__CQ*-N=$C" 54AU&6?2>)]&G]#;!6P)4?+*:U+14DLIQ M("HLB#-V"8NR.Y":A[O)-
F#23/]H\6D(^Q5[Q4<1O[2UK&;FG4"5+^B/)TW,=Z#ZF\S!*9].KL)*&ZL31=]1D$W6;G MP2@-.?J.R/#OB914AO^#RG#8S?:'%)5#YD,_M@RQ=U8O%)!RLE/O[C0%,L&:NPP' ?
44'7;Q(_+/"#/.?9SV=;S)U.'6/36>[O#AL;2/]K0LO/LS0]W<+MC ^C/L["]0 M2P,$% @ MX!-6H%D2^QA! R L !D !X;"]W;K&ULI59M;]LV$/ZN7N7Z7T[XH@$/H0]$"KO5WH&FR;&W"":=
VPID&<+1^&?:"E MLT6$$E62BI- OR,I*W9L"]GVQ+>;/??<\>XQOVLA'U0.H,E3P4LU\7.MJU$0 MJ#2'@]J*#*&$G:60!=4XE:M 51)H9HT*'L1A>!(4E)7^=&S7;N1T+&K-60DW
MDJBZ**A\/@H'^UL6,L"ZK@B^W+-/YQ#_S209+66D)Z1(EG:/!2P97])6MW M-@E]DM9*BZ(Q1@8%*]V7/C5YV#(X.V80-P:QY>T<69875-/I6(HUD>8THIF! M#=5:
(SE6FDN9:XF[#.WT]')V>WUU_=NDOFWV>WE.-"(:W:#M,$X=OCQ M$8R$?!>ESA6Y+#/(=NT#Y-.2BC>DSN-.P M(^R2)>B0.XT$'7M(&F5B\Y%B0 M5):L7"ER
Y+,)C(RB0C^!/W[^+ M3L+/'60'+=E!%_H;;Z03XS##ZQ]WE^24[..3["),V$5*!2J;T5AIT3C6*5LTSL@#DKVI# MO4+_ACD\@4R9
FO@TE09(5.6\9I*24NM>MZ!H#7*LZKE*:IG>Y1)@1SX\ M;'ZP5X0'X!D!,"]0>-=U@1=HA1QYOPN%;*0H3$XU*VL3-_Y-2>KR\POY M]<(P)!_-
)#F+W,2[*C%;X&PSIAISI/ABW2,EV$Q2](F\?W<61]%G$I\:.\: M=[AQON=A.&@\7$ I4*8=T?O7Q;>I^KV:(E$O"AW+=N2]]JGF,EXJ2[7\FN^^ MP[;PW^C2*
<$'$^1'$ARXN5%SQ*;AI4*Z;R/LGPQ5IS=M,[>KX&ULE5C;Q^;5DGAWDYW8 M+MO9J:FM?8!(2,*8!!@ M*S]^CT-D-3%E]D\V.(%W>C+Z=,-GBR-O7,+*3T]
ME(5VI[V%]]6[_7V7+60I7-]44N/S-A2>-S:^;ZKK!1Y$"J+_=%@<+1?"J5[M9R?AV94].S&U+Y265Y9<79;"KC[(PBQ/>\-^^!:S1>>'^R?G51B+F^D_U9=
M6=SM=UIR3KME-%DY>RT-QF^Y+W# Z\."RFY=!O7Q)Y.;GCF_Y:6_!LE" M9IXU"/SZ.QU6[+@YG6K_6_!=_@R%4Y^,7O*O+T]YOQW(Y
M$W7AK\WR'[+QYY#U9:9PX3\MX]HQ%F>U\Z9LA&%!J73\%0]-'#8$C@?/"(P: M@5&P.VX4K/PDO#@[L69)EE=#&U\$5X,TC%.:DW+C+=XJR/FSZ_/?]K?GG^AJ
M3RYN)A]O/U]W)SL>^CG5?M9H^M#U#5Z1M^8OAKM%X[.=2[S;?E] MV-49-VJ-^S!Z4>$GF?5I/$QI-!@=O*!OW#[#OK&SSDK"^%M3E?"^A7=6]&=
M".!P]_)U'F+N^\\Y7=4>_"T6]Z;=ZX2F3SMH3"R=_+3\.CP?L7C#[H MC#YX2?L/9NA%74]}>
/M0M)'4U9"KV@A'(E&*'DD1&NA5QY2O_QT/!H-WN^^#(^'[U^C'OR'4(%+ M87/ZN%%3]BL4/6_@I2U=P:X>OHGV("\"2\RHW,5 MT^] ?V
X[(075BJ=:F\)*XJ"*82$"[*-KVSE\.U[1_(A*VH'@]%I#!#88#3;% M76&HDI;,++FR]J\S[^@5[(\D)^<5+1SUZ'7[8N)4*-EAPO6KU"[_M0&MHDAD7S$JAVIIZOJ"O M)
<8N.4*J'R'<\%E5S5L(SQ MHC)),RE)?]]%T082C [GZ)5Z37O#P2 =X"^X_DKAT<'/_+))\R3_$Z0F\^3O MUCA'B,=,M;E.:;E0,$6M0]-$&RQ><%
KR_L7TKDF@?!E9DVYBX_SV4P&NJ<) M1 J*%#).-U/'!B8[KG+H<_:*2H11AN4S]8!G%<#!702>!(,,0LX6<2R"!:WC M++UW/$['XS%52'H('F,KR%G)C9(%&%96-MF0W\VT@Y$.E;
3(9>;-%.K8C4W_M-I_#_*?;H,:T)!MN#N-B9A&4F8G@!$]$@7H)>PD2MG" +E$'#N)/GVJ98O!:^D% M,GW^H&+5Y3)CJFNWN3S_2KD"Q(M!1QQU*?
M/FNZ,/>R;')P\%UF',4/B'W2/QC>>1":C!5%N&*31SB8SD8,.7PYQUKUBZ:LF0(M>>I/=;3,Y-C(6P],FUX9(-OLF$470NT?#PU]#5D;C@_[3(_>#INKP^%1N()_
MK,^RBK;C!IY"5KVX8UJWT-)PKUO5:(#4=Q&^4_R#1Z]+;J_3U8X_;^(M M5(D"#L10&N"?7<59@DDA#QU K,04#8"P:FG]@B,E[P+X3<&C_B-@!0 ?-N0,
M1_C1)FNZZYSJ3,*6 ;N0;8J*C>(UKH:012N4SG,> ;:UIU - M1@(BC"Y6C9YH.L\GM$08Q%3"=,'$DHT OA0/&O3 >-AP%YX;#/@])I7+.V%5X M19=P7N@:9V@:'C-
2^/]&48/T7,W#Y>M3L<@S41W:(M/&E@+LD'9([:K8 MH;IC$U]/):G>H3VX$ M036_^6X6LT1O(0RC=46_^;Q/KQI4MN\Z(^"*<61/?M9*7&A0U#2IYH4$]9O^Y M5O^%A0-
^B'5@_O1V'_&V?P_(M\HT%NCJ6TN:DQ\-(M%PY0%W_ND3Q%.;3N%'1A[V0@@V'8!'C5 OR5W',CWS4=R\T'"]YF,-NQEQ.8 M('2[#20,)IL/&0ISI,T')!=0K5TH6X;2CM;0R'$$BZ,
(#]N!FEN3MCDKG'%: M7Q/,[=NS#54XR-&P:][AD/$X[NV9*W_R ++3^2#XD,/\6>HN,L;;YH6-!5. MN22.>EV3;3O -CZ4#FTZ#S:Y#OI;6[5XB%YI_1XT< K":;+;N8"&(P+<[;.
M5(4#7IR;> --J@0B%'[3)0*Y%MVK+LS.3%F^+ J&!;,J LD/:[<37O9#%E) M_MR0]5?R$B9/TG#M^(6<0'?3?'O;(OL^"\<;*GR*FQH/0\/E0@]$AA?@
M_%)=++\^U%RZK58&^P2BQ+Y]!Y%,N.-=0^^0B3X MW6DYHQ)BL_2U.<5>N&;/V&3U;6:4%LNC+UM4-1Q""MTJS?PYM](4TR'<>] M6S<=VX:4-'CKP#=:"
[<]1V4WDV20/&[[461Y84@,1T[MNP$7O!DM+*+4&,WDI F/P O,CV XZ$'6ST9[\(:= MQF'$&[Z"-[=:2^)*(@_"%#!GNM*4:'*)'BZDSY7UC4/X,5MZ#M_WW>R2,.@FC?
>C_]TQ[(5XF>'WS90'O MX!]X^."L!N+V [+QVP.JD%.G:V&V!UIL88FYY7,!M7"T#7X*2Z%BHUGCP3JH MGG)$,P(N -1+=%T1],*[4>5L M4U81IA"$!QQ+E?2PDBRVC SY%3?
AQUB>,WGU"ID>H S.3*J0:UDT0JEM\-F1 M%&7I6 M%U8)Z(%?-T M*8EK+KB-;53!)K 35H[-4ARN , (D(9 >&PO=V]R:W-H M965TAJ32RPCN5(DRB:!26C,M@/O6V!SV?
M]MH*+O%!@ZG+DNF7&Q2JF05QL#<\\O7&.D,XGU9&LC0NT?U8/FM["#]7@)4K# ME02-JUEP'5_=I&Z_W_7Q\8_8O73EJ6S."M$G_SPFYFP22 E>L%O91-;_C3D_F\'(E
MC/^%IMT;#P/(:V-5N7,F!B67[=WDX;>!/,O/S++Y5*L& MM-M-:,[!2_7>1(Y+5Y2%Q2%DY^=W]]=+^X6T] 2EK.$^<[OIO5+SO@X-N2 M=F/@3A98_.P?$H>2+(G\TJV_?
G^X@ MCJ %A:<-PJT]*R9?WKV9)/'XDP&ZO)I9+M<]X?,!3"-4FM,%Y.(%Z%)#KG2E M:!/V >6:X]*F_7U@L@!6T)'COCJ,+8):K7B.X(D,X$E9)@X1P$< ?*9^0:N#
MML3(;C0BE.UA07=+PPR\A3C^E$40>I_XRS>K>:MNS4=^_5(M/!B^EDCDJ[6E(;CH646T+ 7WC%>%G5)@D!)IPNX-?"->L@_U$-]JRYGF&\
M"D:]HRBX,Y#>9+P7,_*!KRW\HJ?OXO3.U@)VM=@P1[+QC%%LIKT M)Y(X@);76LT/F!JX_^J)?]'A+<=*D/8ZG>E1X-!Y*U&L_M!(F-
JJ5M)T5G[>;L=3M>#MO;(?V5:6H1ADBLR#4:C+, =#OXVA>K*C]LELK2 MZ/*/&_JO@-IMH,\KI>S^Q07H_GW, P-02P,$% @ MX!-6G5"RW_L @ M6@8 !D
!X;"]W;K&ULC55-4]LP$+WG5^P8 MAE,;?R1 "DEFDA"F/?!1 O30Z4&QU[$[S&\S*2'.[THV:6!'IA=9VMWW]'$M

M70]KJ9YTAFC@I69[^LXPX+IKBQ1D">5JF"&CFKEZU(A2QRHR/TH M"$[\@G'AC8?.=JO&0UF9G
N\5:"KHF#]=8JYK$=>Z+T9[O@J,];@CX["9+*5\LHR_HYM/L>6+Y:Y=BO436STS8.XTD86+9@4%%PT3_;2UF$+, @^ 40M('*Z MFXN[+41M$'\6=7N@U;?S>;:9(S7;(8
M1QYU@4:U1F]\=!">!.=[M/8W6OO[V/_K=>QEV*WO^N9^#F$('^GA1L E+E5% M_4A^5_+C+V RA)DL2B9>@0]&"I,.%T8"(Q=7";"50BQL16MN,J#^]!F99QD7 M%"(AEF*-
RL!A1'1!$(!,@16RLL5/*K0A[S&.G8)!9XQ4V_@%*DZ[R=>PT]+Q M98Y 2:6H2!%0;\1/C0!&!V;(MF8YT1/Z,'3WEJ@:RB[<9URWPMQ$VO0'FW=ITJ69'M MW#.3*L>9F77-
+1M/=A].G0>(A"1,*$+=BQ7-KSJ]=P=P,@*-%RLOMV7A*) AI M7[]N-/W-UM6?FI4QK?]\+JOFVY-5VVY>/7[_9XK6UU\N8;?0:^?O.-Z]K25N9]K9INO=;U[JTIW?;;
MD_.3\."#7;Y:>O#XS3<;O32WIOVX>5_CV^-(I;!K4S765:HVBV]/KLY?O3U_M2A-XQ+^LV3;)9T5'F3OWB;[<%-^>S&A'IC1Y2R0T_KLSUZ8LB1+V\8A+7
MI(GIYT#]>SX\#C/7C;EVY;]MT:Z^/7EQH@JST%W9?G#;?QA_(-Y@[LJ&_U5; M&7MY>:+RKFG=VD_&#M:VDO_U9\^(9,*+V3T3+OR$"]ZW+,2[?*=;_>:;VFU5 M3:-
!C3[P47DV-F__G1S??/=K3I] M[TJ;6],\^N9QBS5HY./I?G95NVK4=U5ABN'\Q]A;W.!%V.#; MBZ,$WYE\JB[/)^IB=O'D"+W+>.!+IG=YWX'SW'55:ZNE"L=4_W,U;]H:"O*_
M8P<6>D_&Z9'5O&HV.C?]G L&E/F9,W? O+^;/9ZR.[?1)W^^08]3=O=6,; MY1;J/=&N6DVJ/+;)HV3&-SE*6_VV.C"5W*TWNMH1EW('25;-*3)\:L"R0K>F M4 M;Z2JWNE0-
9AH8:MLH6^5E5QC5>B(=/<0*,*"MK@MU4Q50Z1H\G^ S!*NK M0NFRI#$60[ML$+3S1M;6$W#7XV0R$YO?GGDZ9S^[2\O+BYFK\.H MC[?
\X/PU!AS.5*>W6]O^;>H2ZS]2/ZSG_SB@D(PX2NKCC]E/=FV))0>;^+&? M>5.U\#QV"3:!WZ[H\E;=NK(CGC=[A[AY'W?/#/I1STQGS-XH_S2,G&8DN=;4 MZT8-
]^%'3,+CK=E_XKK;/U*N9N'Y'ZY%#<*/NE$=% $C:M MD0(H79M,1CCH0F%S:,9_+_RINL*HQBXKNP!)K&/!S=KKJ(+E5HUF)]\PS;F& MU'(HR$K?
&34WIE*FA(PJ5EQ;J5Z1,6>*S?"9W<969 '8SEI7"ETIG6WFL0 MZF&#V(AIR;+,JW]VNL;FRYWZ8#:N;A56I/BBSF=G_Z0X1_&*V5)1V"GQ*_J
M&@MGNO@=#!3"E<$!&\118K5?12VT)<*TXWXW&]=8"8!@#08B7+%-(K#7NF=; MKIN56B!(-VKAE8"Y;-<* ZTKDL-D*U,;'&C>L\4+)_I]_OPU&-$5;,E?[.F8-)0WNZJJ#B,.9?
IC/.7"-CF&A,-B[L%9 MGTQ8%G%_!::4KNG /A&?;3Y!RGGKZE2W6I&'N(!#HO=IK+<3)?!O!>MF6RD@ M[CLZ=^W6XLF_E"M3=23D/8TA[^G1D)
<$Z.^:U@)XF68LXAVE,A[QQDASP,.0 MC1:M#!]J[IQK9UUB]]!M!9MON1)JZ7WH#8\[MIL3:" -/*U-+JN2WA4.!>Z7NJH1B)8],9 M.1:,3E):EB'N!5:/\I#FW;>?
VMR9JI/#9.;SAN2"*-21ETPF,;/%=R&$Y&W' MWE0<4<[^H; X>!TTW35'7_X8<@Q>7!28J-W6+U <1L"QUG84]TERLG!.J M6H)6'X@0.-GT(1ALU-
9*;S:U^\OKJCM==N:X%3V+5O3LJ!7=FB4KP(? B3$3 M.DIBW(0,Z++]>&-A']))NG6PC*A0P0W@T0_O;U7INAM.F[-0&@T94ENS1_BG:MK!B>&$#&7P80@ .V]7, M>1F.?5
>719(0XV(1404A4'N#T)B0R19^WB.PP91]U,@V"%RW;XL.-.;@5XN M;[/D^ V4 2*5290F4'HDA\&6[[;G'?1$1#<$..[-6U@!6"YI<.R:KA%RU_\
M&II9]UB(O+!Q/#;3AYU\2"1L86V[L'7%FS(J/$CD:"%/**CZK^V=>UADX MW<'' HB2,M6Z2-([#F^]\H!AP0NR\'J9V^K.@>W(D_ZJGDQF%R\FL]D,GYX\ MF_&G9Y.73U[RI\JII^?
\Z>(Y__?\N7P]PM07D:DOCC+UID+L-:E!C#'SZ.1Q M9B845?K9,X_B_9IQ,;$1LGP0 M@6\.>P1 *?MP6X:&MF$?0Y8"T7=X8CZ3@YTH-X<#P<8FM"!]RZU%_"0U02BD
M96W"'"\P?W10CUL%RV E^%Q[Y/%/E,/.EMU?B"#C3:,)/WCKW8?P]6"U!%X,\ M9)K>D+L5)@<(@5/_T>E\%T!*W.1$'>,?2W/.G.XV[!#N".$%T#[QB8/$!EWN M&L%-@5>
[K,2$$N. ,HAWE#$ 7^'L-7(&/)>#RZ\[1]U^]WX]) M5QALMIBF07IDS_M'Q EW&9@.(.>QD5VS#O#_QFX^LHA%:C>SV%RONL84)"\WFQ]>+/
MX:+)BQCK\0NB*YL+Z/%&7/*P(VHV 8F^++Q&;@3HY)2DC-4:%D$SU0! M_)2/7F-']I%DH+X6X+%384I+NC\G/:1E3R6]N6,;$0/C(8]5N&\YJJFT%FY^.*==5T#B$#\Q
13P*C)M>5 89">L ;F'M.>7< _<&]Y M"1.Q"TO.7@:OX298,B00V2HY"9PON+K]I%.KB6P2GQK ?K91%19A_\HC-W;'MJ:^:-9>?#?EABF^X0PVJ!K"M; M%V?
(RMN=7P[J/U7!)+>:@8H85<'&%'0R.]7D^!8<,,'").M'.ET5FL1T(0HN M)O(Y0TY]=7L=L^EGLV>Q/AH695]X[<7KD<]U,,TX4Y00)E_RL409MZ39B38&
M50Y'"RK25P38ENL81[P!AWF&2G9^Z:GZE2T%>*M*L"^;WTX*F","B]I0V((K M>.UN0^&FW EF>]"*!Y8)K79(X>G S!;+LAI-V,%KU/
M2>R0\OJ\%4YQ'0*ME24*.*#DR^M)>K&J0),DN &E2Y"3,-B^A,49+[+HCKQ M_, P/.UJ7PSELK+^S"&K+&4;+/S>$3.XW5KD([RYM6W]7I<._*]{LPC=7]%;
MKF+_FY0T\4!9\$#J_ZL'.J9VP0E)CI:ZFN"@]693,GCL+R0(_F4>!L9;"0C, M_US3':Q\EQ;T-(.+GT0W.1 M)>.'OD+&BTCL9T1%)PB0*(1#@@6?#7E2G&, X-0AF,A(YX26XWKT"-
W^=) # M4#A#T"]C7#3@1JP@V5E"EBPB\T7(H9]8)"EWJ$Z0QPDNTO/?6V(HPL+"+64* MH9!8F]3C(UITC:AC0Q="FZYE?.#="O5:E@!R](QOGT3 ZPUR%K\ NZAQ=S;9
MNP?C-?;4[BM8D_&IZ2O5"JE^0;%GZ%OWCK<-OF)\AWVUOL'WAJW9;SE%:1)[M]E!3%N=Z?I G(*?G2]#3@'?_Y$CO3\?297]'DH//@V,I*3K!!4%I%4FRYK(N
M,R^Z()'>))ZO+KSCJ>0GN7RZSR>O"S\L3&3_I5_:LUIR17L;IH7_JEZ\>,IU MA_/)Q?-+_O3R^3-?F)2O>5+^?_BY?.'*A3GL[XG8W8TH_D!8B-6C[9?']TZ
MGL<$>GM>Y(Y:7%A'Z,>,@J'%;[:6NUR$#]@2"8BNMLH=RY6+7@ZP&VX&-@J_ML92B&NE)ZS.0Z9&B,(WM*AN<;%A=G9(\;]?9DG=<*2V*#?BVV@77+Z4'?:T MDE,
8?)UW/!6+""H> $1;^;XD(2X Y#.:=F#XX[\A!^2(Y1)6P2:W^P 9M M*W>B?9),8V)UAQ@*]T@V;YN,^5W:3X81-'YFI.8\1/,0\2"UR3&PZ39\%^DC
M6UYVW$G%KL@2;28U3G_E"U%TH2R5FHS//Q0AT2C9Q=)$SE-#65Y '3-Z 'G4 MEDL BDM2A>U&:ABV40 >]S+WSE%[RJ!W'+NM]I9F#I!YVCH'U M.2,"<)XW,NJ.!IXO]B*L-
66,U.#(C-[%ZC:F3-7W_<:'UP%\@T)I3P_]I09+ M*!9YVD1*ZAGW.9?0,/XIWBN,G)8]Q-W\=\\4D*DT4>BYOI#YD/IW*CD HHC$]Q!;AO>VG6OK(?\3U:A%I>^ MR20>)025P?
$(9H:LU:>(V8"X%']\#B!*)MH)E6=U]UZ$;ZTHY3B4<),FGZ/Z M/E4_]WTTT>S9F0B&,'K,?U_T_OOB ?-Y9??J 8UZKJ/3K_/ M=?6 38+SUY%)VU=C^G/3W6>/CK.
CH$=6O4.J;AD$^>A<<]K@29H&534 MZU8*^+G^(8T,HE/<"1-OWJ2N':+@$N;;^&Y0T\;J',LGL*1)T/RF=G-A/BW# MWBE6])
(Y/=2B\Q.THQHY^VQ*\T@G!M.XJAK0L^!Y"3*UC9MR-;2,5P,/J(RFK3KOVD)7U$V@E[41DXS7O4G#.4/M\9[><,USU2T)*X0&7KK9%])93]H. MG4D2^2FN\E&/@USA>
[!%]PC:2B4SU-]T7W[G\Y!*%]SYG72L9\$; M$DX&(4*]-K<03AM[)=?]*; C YF\2]CL6DH.L4_4@Q'F/_PR>)HMW++X^UWIT MW-,4_!%$MHH(W[,S'%_Y6"H4DP@O]=(Q MC@@!
('4ID)*D8L.&K]O5Z0DG*K3DV8K\,SA(/=237DK08@2MW)=]8Y,UE+IR M55)\G0;%23I4R';(0YEP?65A!76^VH7HXOMQR3=286 G[;B?+37E\9[I(&0^
M<[)PWS3#A6R&:Q#M_LBN.AS+G!")4[XYR'*]?OY]P)?=W\G]M69)5ZTZ.HV MIWHUZ@\$2TV:6D*/4D,EPCLC;W#09GQUJ4F=;W#,X^HYSE8X63T@H3B?O+ M
P_RPFLFGE9"_E7VM[^8&J IQ%P\1"H(.0$>6, MHXKT>DCTXE78D^NO7OUZ_1U'+ZM)Z,@HH!$YH6%:L@K?>C7]DJTV4(M2U_=I M_)#$\&P/S:85PU*#]QK91M_L-
]1*)*RO1LTD(M37!F5'(-+*EBL7]L1G)7L? M"A,2_#$@4HW1_?(&5QVF-B&8)0$B20BKT=%&Y^J=UV$:K!NP;UVY1S7R4-MI;;E@_U^2S6"4=I M*;FB8L%8*I^
@,&1_SJCLLPLV]TH?IF-1F[+Z*V]=AV-_(S M!_60$'+/R:.$SD;OQ(8+85!XH>T:?-"3+%0'N(#W7L8>#!OT^2=\89(<:IL5 M!'K&^KZF;-YKSC%@VK]%>G[\-=*?
#"52HSCT/WAQ5*@I_N_>=T.&UYFAL96G M_RO":5'0--C3($5\C9;5!R9!2GXWDU?O///B6,3;P)M(TO[D#R$FK@_N;D MC[8TDER2WPBLC;Y$D)F2!=7=J$KU7W/(:5%FOZ2)'
M,MQU0:U0^DY;[I$]O#*+Y24PN,8\<*;M80BX_42\(S9RH4880#KJ]:^)KE+ MTD&'W.C4N6U,QI%&: QS :EI)V_P,GD*&GY!;@BTA\"S[!5!](" 1PN?#C4% MGDL$G(VQ-
38B$.#!8>EM&4!F-EQ>(-P)]%(:65.P;5"DL77ZJ_0LO".UIV8: M.)"+F.$U/X]',;_=<3;V9LXK!VR%Z>WR^E@9]SZ]IY\J,89G039<)^D#JR+
M6T+=EN"+32\P5RW9\V0<5'R1W>WM95!XB1MJY,TY MNC^D%U]8N;YJ,\<<7/_.X/GQEP;I/08<)GVYOW8(--[+C+N^_^ -PH?6H5S\ M%TB6
U:L"ZGO0ZDK&VU&?.LH3IPF#2??7]V^C0V%%ID1&#.&'6C?P?@Q M3J/ESV:7,2^6^E]V&XIM; L7K_LWNNHW-%18[>S][]&I_-%W<2*4G[B'SA$/W)/$OX@
J9LU.6(O"QAV_W.ZUY.)3\[XJJY:Z2@^?L?*-QYS MB@CE1JC:<<^9=\U)M2IY^WY$B&3!B ;M>[L3!" XMY X@?AA0?.^M)V(:+AWX M(@F=CF 2U\I)#.1@DOZ$)IN;I:W8]TKW
MQ ^?!56 M)+POQ336[DM5/235RXE7F\$K^9F']U]%ZLD7B5=]O7@?_@,AX][^,*]..$4- "_+Q02P_P!02P,$% @ MX!- M6NH7W$6O @ V04 !D !X;"]W;W)K&&ULC51=
M;]HP%'WOK[C*IFF3]B:$CW8=1.*K+5(+B-#%=#8#[IK!(#23(I=Q'*F2D]!L%S$_JA\ M]$@JN"+[:((_QA4!*K(2J5N;~K;S3~KJ1@]RT%ID](FW8-_X@DKH(>N?GK04N=@%SWM7A3OX6%]F;%OA(E3OI^(&1&;L#R.KDW\RDBQTP`=+D>%UJ&)*RSY$XA^I1%RWY1X61=(?T+HGQ98X%N0R0'5%S=7D(NBL9`+J

FGSKZ*E)=/)&"(T+8B=^WW.> MD\0Y@RWC3V(%(-%S2C,QM%92Y]>V+>(5I%B(JEFO*E+7(.."E$
M*;4]QPGL%)/,B@;%N5L>#=A;4I+!+4=BG::8_SD#RK9#R[5>3MR1Y4K]$W8T MR/$29B ?\ENN9G;MDI 4,D%8AC@LAM;(/1V[CA84*WX0V(J=,=(H<\:>]&2:
M#"U'9P048]DML#IL8 R4;B>5Q^_*U*IC:N'N^,7]HH!7,',L8,SH(TGD:FB% M%DI@@==4WK'M-ZB NMHO9E04_VA;K74L%*^%9&DE5AFD)"N/^+DJQ([[;PC M\"J!MZ_
KP1^ 5IF5F!-L,31@+,MXGJU3]*E$Z&4VO M[T?7E],SJW,TFLW,[V=H=#U!ES#VRI$M/V=EPE<58FX;V3Q 3B$^2[GY'G>!V# M?-
PNGT&NY(Y];MRU#7QZIIXA9__CM\E8\F64(IPE]!I)G&V)',*:"0$2($F
M1,24B34']',T%Y*K1_&7";J,TC%'T>_GJ%,2O"^*WN4=WH#>$!#AB"W2A\#'5M>Z:H$NGH'#2>|@F4DFHW\#>[.*T M!CP0IU/C=%IQ7@D"TI[NX2>&Z3H#7&@03=F]"
[]T'/1-!M$(1>$Z UQ($ M00T0[D0F@"'!D O; *TAC@0H%<#]/8$Z)L >@T O]\$: UQ($!8 X3[?B. M"2#<"Z UQ($_1]@WPIPOP+5MRPD<%/^_>9+
[!@>H=80!P*XSNNWUVE'8!)3 MX^?2:>RB@==KIF]:%[[9;>><^)[Q[60+ZI U/!:,JXF3]%U=>&Z*BVP).I,5,C-S4K(DFBSE;FK*HDD M:Y)*YO]>%
[HEH=R)QLW90D9CL=:,7$O#&I\$?*=8]YTU6"5+(5[L9IY- M'.\20H:!M@C$?#9XB8Q9($/C5X?I]"5MXNYZB_ZUT6ZT+(G"2\&>:::+B7/N M0(8KLF;Z0=3?L-,SLGBI8*KYA;J-
#4UPNE9:E%VR85!2WG[):^?#3H+O'TCP MNP2_X=T6:EC.B";16(H:I(TV:';12&VR#3G*[9^2:&EN]YS_Y M0WA*9G#R_N,1W*!W)VAP@P.XUYU&
(#R#.=>$YW3)$&*E4"N8494RH=82X4>\ M5%]:-_9SGQUME>'^*K;O+E1%4IPXIK$4R@TZT8=W@]#[30DC M/$4@&A*L-)9+E!!XK5?[R+9P80-G>WH3#4:C_#
<'[N;/3Q&/8_141[SLB)4 MFG[6]O7,%XGIZ4I(37D.:T[U/BHMXFB'R]GOCSS/VT\E[*F$_VN)>3F=(X/# MCH1O'0F"X*TC[DX?EBCS9MHH2,6:Z[8E^]-^H,5M'_\-;Z?
A+9$YY0H8KDR] M=_;9F"#;"=-NM*B:KEX*;69$LRS,4$9I \S2]@B]W=@"_9B/_@!02P,$% M @ MX!-6GX?(])# P /0P !D !X;"]W;W)K&ULM5==;]HP%/TK5C9-
G;0V(0':=1")C[9#HA\JW?8P[<$D%V+5B3/;E':_M?M<.3:$-V3]O%V([/L?GGOC:E\Y2R%N5 &ARG_),=9U$Z_S8=5640$K5@<@A MPS#?6*R3KG/DD!AF=,'UM5A^AE5 +<,7";
[L+UD6<]NX8K106]0K M,/93EA5/>K\R8@V /-4 ?P7PGP.:6P#!"A#80 ME-JPAU33L2+$DTLQ&-M.P
MWE@T1L,R\QDG6N);AC@=CBYN>A=GH_[XA/0FDY.;">E=#,G9Y>7PVV@\)GM# MT)1Q12ZHE-0X_I[LDR^3(=E[^[[C:E1@>-QHM5]_6,W?LEI SD6F$T5.LACB
M3;R+RDOY_J/\OE]+.(3H@ 2-#\3W_&:%GL'?PX,:.4'I9F+BU\IRQC&O;' MZ%-,1IFFV9Q-.9">4] 5^3[&^62D(54_]LPKR)O5Y":ACU5.(^@ZF+$*Y!TX
MX;LWC;:WJ2KR'9%M^- L?6C6L8>]5$C-?E&;J7"/9XX"3'I.-?JB!6%/UE!K M394;0])MNX0YC>["5N!Y7L>]6P_S3[,V]+=*_:U:_6="O$O&.6%I3IG$8TN3
M**%R#E5"6R\D^[KI=*7T[:H:)=H^T:O1[XV0G>M$,,=/+?UJ2*1 M6&2Z*&K*T;(&[MG*[]EXW]3&ML![HBD"ZW.\A5BF"(<94GH'AWBMR*)6+3I: MY+;/3([L$F4>)9#RB*:
(P6)@7>'+$?&40V;Q M1P1;OO.,5"A32K^]P>U\8#F*$<0P$PHBE'_/,((X5DB2Q[<"U"K75(Z[SZ_H MOV7!RV"F(8<1C?^,YF(UL+H6FL,BW,3BB6Y_AR*@C.",QCSI[1=O@10.9-
^A<\#!+1S<+-"<61:6.!3AL_ H%C%E M+='40Y:;S%M&$Z7J,TX$DV\CZ2>&DYL/=S?WGR;HZGZ.1@_W(SEXNOIT^W__M06=C$&$4<_0>/:R!A2KO_%R./D_&Z.SG\[XM)
.%8\^*U;[SU(=T UP6;(_@9@]HUST/?QY[O M!'W[>3>.IEV /=SS<&E7H^B5%#TCQ6)#RR\44\[1@M$$$S>3>C-*-FJ3E?D=3 MD%\04)3.:)(A"_Z>/+EO!V>[P.GZQ)G+QZ-
G=MU7'(@'K^,QS?&\[&=*'QM M%([O[46AL7.[& >>/HJ@C"(X\]L46XBC+W>03(%I#XP1[-0#TQ)8+>YN&7?W M#>M&M\TTM 162T.O3$/O/]>-7F/GR;KA.\
[^.6O:R;I!=NUJ%+%3":9S%$E: M[M7B4-GH3-42O2PZF@,3-%EK[%PG.,QZ1^:QD?4'2"7=6%8')K=8*#!BVP% MN3[)!5B-KA]@#5*>8==
F%2$R?];H(OU&K6M&9/&T%5VAV*JN@-L5-WA@U@! M>TV\VB\YY_-W* 6AY>PV]#38-DWP8;]5@F.SA+>D)\4]1R1=8R@5Y7 DE=!C ML]*/05:]6927TC"=HS!1-
?:?;$++N2G1W8Z&L<;,P+<28. MC2,N6#3=Y.)@T$?S2]],3%0K32=F#7=7"G&P*.EN3Z8\4\]%&VAU;-1-0R$O&%[,9NY.14M(16 M3T759Q!SGW%,?2#-
Q['C$Z]YT#2&'NX<[J1)U6.0XZX)3JH/1-,H$-_1\&X: M$M_3+MJ*$C+#46!Y_]+0Z$STY1A>^>R+P&VS.Y N6S3-JG(+\[*V?*>]2][
M7=R;O\:7H_RVM(+)+V_O0K:,9),7PT)".A+?U!9,;R^]!\[.@ZNU*<4B%HDCVN M(P#4P;R_8)2\3I0"Y2WTL,?4$L#!!0 (+> 35]R'%107 , ($. 9 M >&PO=V]R:W-H965T^!
M=A"IA;ZK-&@%[?:AV@<#!V1-XLPVT$G[\;=-$U&R,]6?H$!N>?Q<^<[^]S9 M$/K E@ *5 4ZI9A M>']$@UCS.^K=#?4[9,7#((8;BM@]BC#]>0XAV70U4WMZ,0H62RY?
Z'XGP0L8 M []+;]@8Z3G++(@@9@&\)$85Y5SLS3WNF(P'*XDL &U9X1M*5"2$/,DR@#"P51$*?_^#$+1 $@'*T& M6!G >BG S@"VW5]2#,3KH \=!R-![-(;%6#N,&/ V:%X6FL/9-
MVSFQ;,/MZ.NB$Q6&3LMKVZZ7&Y8$.KE IU;@4&QF9TK>49Z'JP.()D K5Z:6 M;=^5:8BLY+B;.^Z^2FJZ30;@(;)2 +P\ -X+4I.5]IXJAU,6MY!Y+;?E&8;Q
M1X9NV[4=VRG:E62V]B1H#B#C526UL2W!.S0NJVG6?72&WG M4MO_5>SMK6E5L6_KJS"4Q;Y3X$DN\.2?BQW]0M<7]0/&*?!9*7:@+]-H':F M?
>N@(;)24$SC^90V7F4KR&@;BD%3;.4@%%H5LY'M?(*,I]*_<:'8;YW&*8]NND;VWKLG<0&F(K!^&Y MC3'K^Y@7IZ^SU4BYME-Q1E09MBUC.WWUPOU
7LX&F"Z"F*$0Y@)I'+=$!=#T MOI,..$G4E6%"N%@H];@4=T2@TD!\GO/"GP;R%I+?.OW?4$L#!!0 (+> M35KR4A3[L_,"L4 9 >&PO=V]R:W-H965TZV2H-
6T+O[8=H'$PXD:V(SV\"=M!_VTD# M06DT.O<+Q(Z?YYSSV,>.3__^(M(_"3ZEF=4#)Q$RNV=ZXHX@9R(:[8%]MZL M&<^)5$V^<<66
UD94)ZY@>=UW9RDU!GV3=\3'_;93F8IA2>.Q"/"?]#!D[M#!S?>>V8IYM$Z@YWV-^2#2Q M\$]UDG"W<=5R*Y5*I<$%.(PWK@C/P[I[$<:8$;\ MEL)!G#PC'%@-'$]
[!!G$4E,0];>'"6299E)^_%62,I5-#3Q]F7_MR02O@ED2 1.6?4U7,ADX-PY:P9KL,CEGAU^@#*BC^6*6"?.+#N58ST'Q3DB6 MEV#E09[2XI]*X4X 2B>9D!0 H)S0/0&
("P!X3F@^P8@*@%&:K<(Q>B B23# M/F<'Q/5HQ:8?C)@&K<)/J9[WA>3J;:IPH-$,H\GC;*(:\]'S MP^-L@;['($F:"30CG!,]/S^@']'$. 4<31B-@4K]1DW@/!4OZ/(IHS*1*![NH)5
QZWX_V@A-KA"]@JN-=DO19-6,US:/BB-_CFL >Z S0&&B%P M3'#1FN&MIB_5TB89MD16D]SWCA^\WH?D>$EK25"K;-@66UW2DSN$;SG12\+Z
MV1MYP=D)W6[W8I4LL=55"HX]!?\GV_OIPBG0[VN]TN3,ZON=8;W?AXD5]DPW; M8]O+?[P ^>'Y+W5*XY5-FR+K2[I\9;CMW[VOR?OHX:\]_WH/,^MWEV:C4:=
ML\/;/:FB]I(6Q,=4H@4S2%F6#]K>]>(U,G>>L?^S?38]ZU9&F**-"=D5*_MUHK2N^ZIRP4O*E-%0[*MJ=4LF52KTSPF0%;_]0#U?LV8?&UH U5] 35I+]E?)YP8
#&PO=V]R:W-H965TZ9;]CU6@_F,2 M-4G,V*:T]_WQ:R=I0B"X977Z@0+Q>>SD/;Z])!=KQG^*!2$2/<51(BX:"RF7 M9ZV6"!8DQ]+EB111V:,QUBJCWS>$DM.
<)@&Q5'+L:O>*\8T:8PNTN_N^.B" MK61$$W+'D5C%,>;/UR1BZ\N&W7CYXI[.%U)_T1I=+/&<3(A\6-YQ]:E54$(: MDT10EB!.9I>-*_O,=]HZ("WQ)R5KL?$>Z5.9,O93?
_@47C8LW2(2D4!]!%;__M'LD-B2)-4NWXE4,;19TZ-00.%9(97D;QG MZX\D/Z&NY@4L$NDK6F=EN_T&"E9"LC@/5BV(;9+]QT_YA=(L#M[_IP\P'EK M0#L/:&\|%#*P] 9T\H+-
=P[YSZ.8!W;QZ^?7>]'=NU]O=P+'[Y\C[MX^'3M[_0L4LDII% 7S#G6&?."?J 'B8N.O[MY*(E5>V:T0KRFKRL]F=/36UT MRQ*Y$,A+0A)6XUNJU473G9>F7SM&X-= -
I'EG"+'WB[)MPUA_^^ MB[JH:>\-]SA+@F*\+K&C]>7E>[;PZ?D*4*M^J[KTC1+K*HG?+:>W@W$18" ML1F:2!:\1#\^]^/HDR2O^+NF<=
<9K%,/TX/OF5CB@%PVU.@]"'\DC='[=W;/ M,]]3&1+F0L(\2-@8$N8#P2]YTBERI6.BCZYIB):XB MTZ6>GD1=RAB9AZ8,),PUGZU2?1\FE6C
M,3LGF89ES:]>AZ/[,LE$<17]>BMD4HPA83X0K-);NT5O[1KS-QO06=8Q$7DB M/*'"A=(++"]K:ZK&H&'=E5(F L)S]8-X7I!?_CR+IH/6XFP:LE?* &593M
M%]&/6Q)/":]=D1DYAPH+"7,A81XD M; P)\X%@E309%&DR@%R]#R!S!1+F0L(\2-@8$N8#P2]Y,BQR90@^:QB)AR8, M),R%A'G#G>G>L=3?
UJPQW)TU]U2/E##*A+;5ND)64:1'Q). C9/Z#_;*@=,_MR#]SHJ@])<4)H'2AN#TGPH6C5G2F_9-MNM5_,Y)W,LB<&?RA&;"[7. MP'*V9Q";FF+MMM-
I5XNYY@8=+"VH"PE*\Z%H56E+(]V.Y%>[CUF/Q[4"IL! M^IN*-?OM;5UW2_6;O6U50:U"4-H8E.9#T;J]EB:D;78+Y:6/.%K5]IW;T=%N]OK;:N^6:N^J]#>H>@M+&H#0?
BE95N_0C;;,A60[/;Y>Y MO[/?&NSNMVYJBMDUVV_7W,"#I08U%$%I/A2M*G7I*=I&&VHT45M(M#5!QO= ML$1U;DFG$4%WG,P(YZK#YZLZTRX U&D$I;F@-_^4-
@;E^5"T:AZ5?],I!-T% M@)]-H#07E..!TL:@-!^*5KTOK/0O';-_60XR0B?-RX_5"*_D@G'M:M;ECAEZ M:,J TEQ0FI?3*E9U?\?"!*W3?ZW,]M2E->F8;:8M]=4KUJO])>&9Z/L7%F;P
MP7*#.I6@-"^G5=9&NXXU:)W^:W56Y2Y-1L=L,F8_/P5XJ14.2"+5E]%67% # M$93F@M*\G#;#%]\63S],R921]]I" Q^\]"U"G75([UZP/ZWUH\B'G#@CRR]&<2R_78
M&3HH]DN\]3>6<[:^20E!/X44L%?HOVN>V_:Z#HJV0+"N<@4G&T/?7OQ>!]#D MCMDA*!R"CPYM*X2%0ZB%YLRTK!F6>#+B;(^XL@8T=:%CH[U!34)5>2P]L$
M_3DZ6'^\OSRSP*]/LW1XNO#__G=S(C$22K0%S1+T]TD,4]9$&A#((UKS,DM MO/FQF*&;3[5&Q8+3?,&@9<$0?6=4K@5ZHC&)F_XND"\5! <%T\ * M."-1!X7^9Q1X0=?
Y_%\]]!")RP#&F]\L 7O99L1CB7C]Z;8Y+Y=LZ]JV7NQ MP1$9.U"3@O =<29__N'WO;],P]X$UI#9+65V;>B3;VI'+#G+4 3I3.@VH2L$ MAPM(A^H4)NTY8%\#]M-E-_DR\
(;>YXW<75V6P2X<^G6[!N->R;AG9?Q,(Y:1 MG'.!D2R3QNTE!OD"OQNPC]V.+8-#*O%\R[UN9OP I58$# M2OTS@VJP"WO=5FJ#DMK NMMGA#(XE5KW^^":^_U*8
VAPU+HTJ)#G[P&[! M,]@M*P+/LN@#>D#42!HD$)B&D,5F,(P/-H6ON_YQUDZ;=<@?U>2O[.2U\96&.#]3/"W0!?SK29Q@V)=0: MJF\MB2D6281N5,'>
(A<1S"F0K;5/8Z$4H%>JE&NA-4,05"$(K%G,0)&\+BP M610K*.H'EM?I=S^FT6@6]E]26#5QW]H\"P7'N;.V#Z.;&09%2;#NDG''ULD M5
W:MW=H4Q*,#+M'RQLC;30+@Q::55?V>_8,4GQB7EPPUFY_<<%<";T9A*K! M^_8.;_[.OK1D^N!TT0PN*9]JR_OV-F].A)'C M\+P#RFAV5#9N;8*#^6&E!UL!N=]2F8]"Y=-
R>'[0(^.'YU,U5.O)L(+))_+O MF*\2*E!*E@#I=0807IX/N?F-9!L]][XQ"5.GOEP3'!.N#.#]DC%7YN%$+E/]] MF/P/4$L#!!0 (+> 35J,?.TT!P,)8+ 9 >&PO=V]R:W-H965T M*P
M'EN3SLFTX^@$$_&;P$LC9@6LF+L5D\NPK'E:$9 (9 :]O7%]9 J492/.X* M4*L\4R?NCQ_1OKQ2LP*"Y@R>DU"&8VM8PN%L,89E0NV.X="4$_C!8P*T2[M(M:Q4))R>
(B63&(29*_\7UAQ%Z"PJE/<(L$]WE"]T""5R1X1EC5T,@ZPO+[M(YVB.MHA:8(QAN3K=201%_C4G*U2U2>]&>3Q=7%U:'N0<.\] E2V0DT"P) M(:SFVXIXR=Y]9'_J-
@*>07"$O,XGY#INMX;/]/_3O08Z7FFF9_"\ W@5NY80 M9)Q(DKN?4 SI1BM.8O1E,5I)K&I8K9&,\P3DFP$F@-'2^TLNOFN@-&%A%C\ MJ7,Y9]&M9Z$__1.1X[@#&EQJR!?
M6/[[=YV^\Z7.HI; *H9U2\Z3>C^3R8Q M12F3H)6SE#&Z#&@956ISZ'[!E(_9?:^AVOWW.>TF-.*^])I]; *I+[I>3^FZCJ]?IN&M016,6Q0&C9H MOZH'+\|O5'3HOJKHNK-<[5-
7']>/C1L;'>I27#!R]_T_*RAG;>QU.#!QC&C%! I8E_R]%TC@).#:*$L^C;!L^*#V]QO/$5U{!%6O!:!;*\%3V$$,Z8X*|:Q4(!&}*N)T&U;?[S>@;@{[UP.^*}4}[M2Q0@.!!:!@
I?,^5/,=$'E*VX_Q=02P,$% @ MX!-6D/%(%G*" M2%(!D !X;"]W;W)K&ULM9O?;^,V%L7?^RD(MMRAF#@#2V)!+FAC(1!WIIV@EWL2@+CB9@'I6!A+A+L-NQM*\,DK7L2][L2D[-
BI19IS]\$D:LL8^+I M U\4#^<=K_/PG5Z/U?FA>]D;,GN^0U7?RROA'[6W5"F:<9SF18Y$7QVWKGP M3FDP-
@%EBW^G_$%N/2;F4,Z*XIMY\G%ZWNF9'O$%3Y1!./UGS2_Y8F%(NA]_MU=#.]]<)W'[\3(_+@]<'<\&7?(E,_8;]&NBX=_\?]_!H:7 M% M9_B8/5=1T"")2]HBJX-U#[[TK_ZRQ_J-
V H8]_8$^6_R)]VX/'_] OP[HOS9@4 <,7ALPK .&KPT8U0&CLEC5NUN6]_V%#6O_B'_?MB.O_(IG]KQ7=WK3=?GO]F_>A]<%>1+GD@ZXIJ34QO
GI_UE4ZNV%TDSK3997)WY.I()^+7,TE MB?[IG]KQ7=WK3=?]YZY_]]W +\7ZF 2](^+W_'Y;?]SA(4]TN+- 2 M'KG#;_C2V?G8'?XU49OPMNS4'?
Z)YR*U@N635]>;/WW53'EQ3/ZOI9\?*FZ_G6O.PZ=RR1)^WM$G6LG%FG.$L;%^*!B2FYG*:,]HP2#E0&DAE!9!:3&41$T6SY;UICG7KD6*Y&8R]$9YV3* M92+2I5%/]V#
<*#7G>O6;+5G^1/0U+K%/8>O^"U359R2=^E[PA\5UVU,C'SN M0MDDX[DB^BHI79"+I="@][[1#W[/'QR1NY4B;+'0A\A3'2C,=*
MIO=YU:VZB20S461DZ[VJ.RIK)Y0+>=PZOIQO_L'C"TF+H+082],HFCV^&9\ M^+&M%_:<_N&>I1KYO[[\+(]4RD(\D=(%=*WBW#D.KC_4)8;2(B@MAM(HBF8KJ;&* MO?
Y;K>6@EC&4%DX[D]$9060VD41;/ET]C+GMM?#OF=(C/-)RPS1G.K4*#N,I06 M0FD1E!9#=:3;=M*H"ZS5!:"*5% M4%H,I=&:9[X -S+H'??&>S30F,F>TW2;_3FT^KO-JA8;9H
M#%H',]0"AM)B*(VB:+8R<^L;X(7PTZ4Y]L*:@'C.4%D,I91,431[M'UKC,_MOY3[4]@NAM A*BZ$TB+9[\%GGG]S[\X^*V-(@X7B M[2PV?
+]MVQ,T;02EQ5 :1=%L#31>]_V0K*D MJ L*I<50&D71; 4T5]GOMDH/V[#@AATLA]> U6Q:@.2,H+8;2*(IF2Z'Q.GV M&>9]Y0606DE$91-%M&C>?I#]YJ60IU0]&T
M$$]+H+082],HFBV?QB[UW7;I92&5+'4+R<& M@78LAM(HBF97>.N>!&Y#?]7J[J["0QRXO6TF]O01!\O[2[3?S=CUXB:+B*(VB M:'9E&W\TL,]EKVG!_PAB:D?B)H=HT;\S)P
M;]A\'KV7]3<_W M"]%%\]I8506@2EQ5 :1=%L%LQ31^93!\]P4AU+6$TD(H+8+8+2 M8BB-HVF!'-ZG1]I&P:/\'IN_(DB"$1DQ*X[DVE%E\$@/%JH*-(JUT]TKO%?>[$PUC)
V-=/P;F,%(RR:&QIG8:V-'%ZXISR4VUEO9%CY!HRV@%_&GPVS)(J7WF&QX[IH.+,Q? :5C=U+#!5/=8_MB8FF+JLR2RHT0%2(L_T6F2/:2V!%X7H:&-[\U+&OZO&QPSN+PT5:
SC>P=C_38$]5M"ZLG MJEB6=|V[*Y1>?Y?YQ-?'J]G1:&>GY@#FYM'3OX&4$L#!!0 (+> M35H5>N+B]@("T) 9 >&PO=V]R:W-H965T8]M7C/=<_$LMP *O>2LD#-
GJU1Y[;HRW4),Y4!OH=!;BYRHG17 M%M'Q9"B$K&Y%9XDXM]G* $ANB^]AXXYEFL]5BLE[L0V:*?#KN(#!+0A[]U@#>$^*C[J^K[]S\#%"MJ$ZZV,3_7B,>D7KB:PO9ZQ-_BVEJNUA2=
)XK)X^KGF^K.\"-,YQ(.5)}AWXR.C<>H$L;(X:$8>?HW99C]A~W(&T2V5UKEP>G)MX&T!.#5'TDT'LKDK(]KF;1KJ2]BT@+4R-=)C95]@3#O@!-,%S\[OP+:*(^!4"NB<8*A)>{^;8&XJ
M=)ZR[$HF@!WBP!#0GOA-/\:SFNmHZPMV2HG1&*E$FA4C1:$2]\hq+!+&-N=X\]5+G\$Z9ZZ+Q;T#%]
SC>P=C_38$]5M"ZLG MJEB6 ...
EFBBSDH0IE$E^B^4I4 PZ]YE:.2O.I%4!+IC2"(HL4&,=#3\"]ÏM*LTW6=STP+]M6;B'-8?T"HW\3PA[,$!/RSFZ>]/&E?+;VK 30W8YAWUU6#T MR"X]=5S0'6Z*2!3H:A7.E"L[^-
P;I 8P]=:B8M-;,@[M_6 MOG?T?+&]0SP-(B6A>5@K6B!9Z,D"J3C_R6A(N(R_LEW!BF_Z@A(4QC$*A'6$5 MF#>\G@Y&R8HRJFBW"QV2GNK!<=R_0/[1 OU!+ZNG)*V$,*)*+NR1=
[8LW]ZF M(!R8IJ,'^L,F^,"+S:5>5;G_-;4]XG#&8X8,O1X)RK!(*"O!M,%\{A^\BOD>T%X\^(R6;?X)@9UR9K#]BR>8*&Z(M!G)-@E&^J5][\^R0!H^]9\%-A;9S$...
>&PO=V]R:W-H965TX#400=NI795+=U;G4[WP20#6'5BSC:E ME>['W]A) Y0TO5;L%Y^3>9^P9C^FOI;K5"T0#]YG[J*F2I<\]$'P5![&>,Y]ZP[\:NU; O5T;P'*\5Z%66 M,?
5PCD*N!U[H/0Y\X?.%L0/^L+]DUWKH'*V4JY:U]^)0.O, R0H&)L1",+G%Y^-BX[Q]#<_M-$Z,HK>
<_,SP\N)L/_CA[YOZ$O6WD]*U/,"-7H&M0U7,C<+#1=YBNFNOT*YK1(\WSJ!%P MC$D+VN$11$'4]>$S^O_N[08Z[2I];8?7?BYJ]#7B$5PBK: C&*-.%%^Z=?G7
M)=G"X.9_KLN< 5PIO[8NVIK($QYEI49UA]]PYQ_./BU3AO$C9$?'9BT'BVT&MT&E"]Y[PP10/;'K)9@*L+$ O*<"H[%/;>0$7&?:7ZB;&8?;<;!$'?OJO6]*+9
M#MMNQ;;;R';!"!&I@>4K)HV[1[C6(!TMS[V6?X@$M)$V*&OB$7^PUSR6^TO&5:BZ^K!0YN3C%*@8JZ82N9=2B#DJ9ATY%Z*B$-W^_MY*
M'X21S)8L?P#-YJE-%]H..Z9>&V-SD/:YX*B*&%.BB7Z;K42X[U6]][OAYH_EHQ_M8M,9,M!2!;&K]|:^4J_*MJ00P7E2ZWZSO[CW1*
M@Y%+=U*=2D/G7G>[0$%T!K0^YF4YO'!?]#ZLV/X'U!+ P04 " "W@$U: M RRM-B # #L$0 #0 'AL+W-T>6QE&W-XAJ5S4E(M^$K[#W4AA3[]&1(,9Q7CX;KF@I^QS!#P6S_H^?VJ+!&TE@.P12ANCTZ-FTPB@&_/H#[XAU%MLKQ2?4#
M@Y%+=U*=2D/G7G>[0$%T!K0^YF4YO'!?]#ZLV/X'U!+ P04 " "W@$U: M RRM-B # #L$0 #0 'AL+W-T>6QE&W-XAJ5S4E(M^$K[#W4AA3[]&1(,9Q7CX;KF@I^QS!#P6S_H^?VJ+!&TE@.P12ANCTZ-FTPB@&_/H#[XAU%MLKQ2?4#
V4P5R#NB4=DWY3)@G-U4I8H@B#!#L/G-&U@M/*B(\8_7M[7FCS&@$^GU40F^!#7>2)[\~&NHNOG9UGA]]>]TD[0OQ=2:BVM[E!A~*!$6W0N+8ASKCTQ1$N9W_!B1Y!4&1WTQ2
=>#+:UUU8#_9+MDUKJ&XZ&=V>GJ@\%RFXTR_BZZJ^SU@"FWL?5:5(S2?!%SG M;O*O3C@9T887+)7FCS8;E;K[8VC3EM,YPSX-_T/.? M7>
<%DTQ3L6W:UOXAK_*;'4>7?!MR]5]EW[#78WV(';K)B\WH&26'[]%^!3AT MDX?YW(3UT;AU_NZ<,?D.;TNB2QK,5EP8+NO>D]('CWQ_L*8FB)/$C@/D=1!&&P-.((Y@# M(
A452=@WOG4=B<4V'W^\[D"5!+ P04 " "W@$U:EX]['], 3 @ M"P %]R96QS+RYR96QSG9*Y;L,P;#$!/D5]]/(V!(%
MBD6=OZ_:I7G@0"EY!!JJ@T4!/3!L.!+VC\0N(Q!.J;HEGC9H.(DH^M'(]!VMF!CNI=+C)3C:3#$O#@B6L+EoVmo00kqASM+;I_9,(:O!P4I$!
M8R*T>EOH^7%H5 J.W&,EC'%BM/XU@/[X 4$L#!!0 (+> 35I%/Q+V MQP,) ; / >&PO=V]R:W-H965T%&ULQ9]C%X0K*X0K=HX\M3UQ N^?
|&_I^:#NY=O9*:\6"UGOZ8'(Q_B1=OK.CHL#4;HH'A;R*"AIY]Y2 M=E@7WG)YN3@0UCD?/YS;RL7*"+!%;\5XIRO[BBVC3_+W_;Z]ZJ #ZJB!_:#-VEDZ2.
[YTPT7[_?O%%&G+6O"V73ON&-+A+UB7?&XRAZS($_MO1QH%%+#^W.$%".J\C%KPSM$WX2/67Q]
M%GV)D\2DA&8-7&7:B7.70%&#WMK=UB/&T/GL%S)B%^5Z'@MDB7!E7RVB00GQ3*ZQDF&R?&OYU@
M5T:KF5K\@'2"'3"&J&&8)H%1 ^C[L7B8P:HBF)D,:\TSS^7FC:8MS)B%^@T"C&X6[%4,GFO_L
V4P5T%2A:\)*&A+U*EDZQ/XU#D!EI!J^JKDXH6D3HR0L1V=RB:Y8E5KAK*%DV9/X%%%K/.7%%+J
SC.X_2!@Z,0J#K<O@1[(X1V<QU+N4?9&UJ_0[TP4W4\!,#L+%/<*UYJ&*4Q?_@[AQ<%%%1=%GXEG
M>!5A7PQG(V$4JZF^G+6#3XV6U9'L7J*-+R!BW3<>(Y3:D:P%]3R&$T
M>!5A7PQG(V$4JZF^G+6#3XV6U9'L7J*-+R!BW3<>(Y3:D:P%]3R&$T
YX5)NK(@\2B6=9)##FRL2$#.-9@R8?*8Y$A*.9UDX,*9Z3YD'-^R M<6!,]L]JR@C^G,.ZNS Q(>/XFX%/'J=S&#1X(2A2(\\J\R%=9ZF'&)!L*+]L0
('32%HFCYH!D&S]&S%S"]IG#Y(1 MRC@B2.IA3:"U(-=V$(@MB#90F"V(-I"H8@VT+@MB@<0B"W(-U"8+<@ MWD@*MZ+>2]"WHMY*H+?V7K8)]%;46PGT5M1:"?
16U%L]]%;46PGT5M1;"?216 MU%L]]%;46PGT-M3;"?/0VU-LT]V4VPCTMM[$@*#?4V KT-]38"O0WU-@*M#?4V KT-]38"O0WU-@*
[1[WS=^H=XK7RX=GS6.[/WTEUO%WKG[>_M+O+++P04 " "W@$U:B[RI-Z4! O&0 $P M;VYT,@;VYT*YT7U1Y<&5S72YX;6S-F/##FTH]] MY1)MJ
D[N;:U\N'6+IE1Z4HMB8G1:,)2W7AJ_-"W&O%\^D2Y6E<^>MZ&QZ[4 MS2RV5+DX>MP7MEZS6!E3E:GR89]MFNR_R_#@#D(3.KL85I7!"SLP[MSL\&

MA[[7#5E;9A0ME/4Q]@Y5;%LQYW<5N:1?XDQ&G>=E2IE.UW5H29RQI#)7$/FZ M2O:B@WYG'TZ8]E=^M7\GTV<8*A=6&Q:?4$L! A0#% @ MMX!-6@=!36*! L0 ! (! &1O8U!R;W!S+V%P M<"YX;6Q02P$"% ,4 " "W@$U:V_^OV^\ K @ $0 M@ &O 9&]C4')O<',O8V]R92YX;6Q02P$"% ,4 " "W@$U:F5R<(Q & M "<)P $P @ '- 0 >&PO=&AE;64O=&AE;64Q+GAM;%!+ M 0(4 Q0 (+> 35K 9BC;Y04 +&PO=V]R:W-H965T&UL4$L! A0#% @ MX!-6MI#*;I. P 4PL !@ ("! M3!4 'AL+W=O 35I9 MV+TX!@8 '@: 8 " @= 8 !X;"]W;W)K&PO=V]R:W-H965T&UL4$L! A0#% @ MMX!-6I)AX';J!@ 'QP !@ ("!TR, 'AL+W=O 35K=@_UQ)!< ']" 9 " @8XY !X M;"]W;W)K&UL4$L! A0#% @ MX!-6@Q+BZ"$ M!0 :@T !D ("!Z5 'AL+W=O&PO=V]R:W-H965T M35K=F@?V< 8 +,/ 9 " @>-= !X;"]W;W)K&UL4$L! A0#% @ MX!-6C"1/0_Q!0 D@T !D M ("!BF0 'AL+W=O&PO=V]R M:W-H965T 35]]4&"PR @ *<5 M 9 " @4IO !X;"]W;W)K&UL M4$L! A0#% @ MX!-6M_K13+L @ 3P8 !D ("!27@ M 'AL+W=OP >&PO=V]R:W-H965T 35IU0LM_[(%H& 9 M " @5M_ !X;"]W;W)K&UL4$L! A0#% @ MMX!-6EKOW9@;& *DD !D ("!?H('AL+W=O&PO=V]R:W-H965T 35HS9GT&G0, 'L) 9 " @;:= !X;"]W M;W)K&UL4$L! A0#% @ MX!-6I+E[8?) P M@PD !D ("!BJ$ 'AL+W=O;:68L# "L"0 &0 @(&* MI0 >&PO=V]R:W-H965T 35KI MZ#6VQ0('D& 9 " @4RI !X;"]W;W)K&UL4$L! A0#% @ MX!-6@/&L$>8 P Z X !D M ("!2*P 'AL+W=O&PO=V]R:W-H M965T 35]B82DF4P($@% 9 M " @2ZS !X;"]W;W)K&UL4$L! M A0#% @ MX!-6K55N.!M P A@X !D ("!N+4 'AL M+W=O&PO=V]R:W-H965T 35IO_?PXHP(/(% 9 " M@8R\ !X;"]W;W)K&UL4$L! A0#% @ MX!- M6GX?(]@# P /0P !D ("!9K\ 'AL+W=O&PO=V]R:W-H965T 35]R'%107 , ($. 9 " @<+' !X;"]W;W)K M&UL4$L! A0#% @ MX!-6O)2%/NP P *Q0 M !D ("!5<& W,@ &0 @($\SP M>&PO=V]R:W-H965T 35H6(!36 M\0, '80 9 " @5K6 !X;"]W;W)K&UL4$L! A0#% @ MX!-6HQ\[30' P E@L !D M ("!@MH 'AL+W=O&PO=V]R:W-H965T M 35H5>N+B]@("T) 9 M " @<'F !X;"]W;W)K&UL4$L! A0# M% @ MX!-6AFA&\]6! ^! !D ("![ND 'AL+W=O M&PO 35J7BKL

35I%/Q+VQP,) ; / " :_R M !X;"]W;W)K8F]O:RYX;6Q02P$"% ,4 " "W@$U:*5V(H),! #B& M&@ @ &C]@ >&PO7W)E;',O=V]R:V)O;VLN>&UL+G)E;'-0 M2P$"% ,4 " "W@$U:B(RI-Z4! O&0 $P @ %N^ I6T-O;G1E;G1?5'EP97-=+GAM;%!+!08 ,0 Q $X- !$^@ ! end XML 53 Show.js IDEA: XBRL DOCUMENT // Edgar(tm) Renderer was created by staff of the U.S. Securities and Exchange Commission. Data and content created by government employees within the scope of their employment are not subject to domestic copyright protection. 17 U.S.C. 105. var Show={};Show.LastAR=null,Show.showAR=function(a,r,w){if(Show.LastAR)Show.hideAR();var e=a;while(e&&e.nodeName!='TABLE')e=e.nextSibling;if(!e||e.nodeName!='TABLE'){var ref=((window)?w.document:document).getElementById(r);if(ref){e=ref.cloneNode(!0); e.removeAttribute('id');a.parentNode.appendChild(e)}} if(e)e.style.display='block';Show.LastAR=e};Show.hideAR=function(){Show.LastAR.style.display='none'};Show.toggleNext=function(a){var e=a;while(e.nodeName!='DIV')e=e.nextSibling;if(!e.style){}else if(!e.style.display){}else{var d,p_;if(e.style.display=='none'){d='block';p='-'}else{d='none';p='+'} e.style.display=d;if(a.textContent){a.textContent=p+a.textContent.substring(1)}else{a.innerText=p+a.innerText.substring(1)}}}} XML 54 report.css IDEA: XBRL DOCUMENT /* Updated 2009-11-04 */ /* v2.2.0.24 */ /* DefRef Styles */ .report table.authRefData{ background-color: #def; border: 2px solid #2F4497; font-size: 1em; position: absolute; } .report table.authRefData a { display: block; font-weight: bold; } .report table.authRefData p { margin-top: 0px; } .report table.authRefData .hide { background-color: #2F4497; padding: 1px 3px 0px 0px; text-align: right; } .report table.authRefData .hide a:hover { background-color: #2F4497; } .report table.authRefData .body { height: 150px; overflow: auto; width: 400px; } .report table.authRefData table{ font-size: 1em; } /* Report Styles */ .pl a, .pl a:visited { color: black; text-decoration: none; } /* table */ .report { background-color: white; border: 2px solid #acf; clear: both; color: black; font: normal 8pt Helvetica, Arial, san-serif; margin-bottom: 2em; } .report hr { border: 1px solid #acf; } /* Top labels */ .report th { background-color: #acf; color: black; font-weight: bold; text-align: center; } .report th.void { background-color: transparent; color: #000000; font: bold 10pt Helvetica, Arial, san-serif; text-align: left; } .report .pl { text-align: left; vertical-align: top; white-space: normal; width: 200px; white-space: normal; /* word-wrap: break-word; */ } .report td.pl a.a { cursor: pointer; display: block; width: 200px; overflow: hidden; } .report td.pl div.a { width: 200px; } .report td.pl a:hover { background-color: #ffc; } /* Header rows... */ .report tr.rh { background-color: #acf; color: black; font-weight: bold; } /* Calendars... */ .report .rc { background-color: #f0f0f0; } /* Even rows... */ .report .re, .report .reu { background-color: #def; } .report .reu td { border-bottom: 1px solid black; } /* Odd rows... */ .report .ro, .report .rou { background-color: white; } .report .rou td { border-bottom: 1px solid black; } .report .rou table td, .report .reu table td { border-bottom: 0px solid black; } /* styles for footnote marker */ .report .fn { white-space: nowrap; } /* styles for numeric types */ .report .num, .report .nump { text-align: right; white-space: nowrap; } .report .nump { padding-left: 2em; } .report .nump { padding: 0px 0.4em 0px 2em; } /* styles for text types */ .report .text { text-align: left; white-space: normal; } .report .text .big { margin-bottom: 1em; width: 17em; } .report .text .more { display: none; } .report .text .note { font-style: italic; font-weight: bold; } .report .text .small { width: 10em; } .report sup { font-style: italic; } .report .outerFootnotes { font-size: 1em; } XML 56 FilingSummary.xml IDEA: XBRL DOCUMENT 3.25.0.1 html 99 236 1 false 35 0 false 4 false false R1.htm 00000001 - Document - Cover Sheet http://forwardindus.com/role/Cover Cover Cover 1 false false R2.htm 00000002 - Statement - CONDENSED CONSOLIDATED BALANCE SHEETS Sheet http://forwardindus.com/role/CondensedConsolidatedBalanceSheets CONDENSED CONSOLIDATED BALANCE SHEETS Statements 2 false false R3.htm 00000003 - Statement - CONDENSED CONSOLIDATED BALANCE SHEETS (Parenthetical) Sheet http://forwardindus.com/role/CondensedConsolidatedBalanceSheetsParenthetical CONDENSED CONSOLIDATED BALANCE SHEETS (Parenthetical) Statements 3 false false R4.htm 00000004 - Statement - CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS (UNAUDITED) Sheet http://forwardindus.com/role/CondensedConsolidatedStatementsOfOperations CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS (UNAUDITED) Statements 4 false false R5.htm 00000005 - Statement - CONDENSED CONSOLIDATED STATEMENTS OF SHAREHOLDERS' EQUITY (UNAUDITED) Sheet http://forwardindus.com/role/CondensedConsolidatedStatementsOfShareholdersEquity CONDENSED CONSOLIDATED STATEMENTS OF SHAREHOLDERS' EQUITY (UNAUDITED) Statements 5 false false R6.htm 00000006 - Statement - CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS (UNAUDITED) Sheet http://forwardindus.com/role/CondensedConsolidatedStatementsOfCashFlows CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS (UNAUDITED) Statements 6 false false R7.htm 995410 - Disclosure - Pay vs Performance Disclosure Sheet http://xbrl.sec.gov/ecd/role/PvpDisclosure Pay vs Performance Disclosure Notes 7 false false R8.htm 995445 - Disclosure - Insider Trading Arrangements Sheet http://xbrl.sec.gov/ecd/role/InsiderTradingArrangements Insider Trading Arrangements Notes 8 false false R9.htm 999012 - Disclosure - OVERVIEW Sheet http://forwardindus.com/role/Overview OVERVIEW Notes 9 false false R10.htm 999013 - Disclosure - ACCOUNTING POLICIES Sheet http://forwardindus.com/role/AccountingPolicies ACCOUNTING POLICIES Notes 10 false false R11.htm 999014 - Disclosure - DISCONTINUED OPERATIONS AND ASSETS HELD FOR SALE Sheet http://forwardindus.com/role/DiscontinuedOperationsAndAssetsHeldForSale DISCONTINUED OPERATIONS AND ASSETS HELD FOR SALE Notes 11 false false R12.htm 999015 - Disclosure - INTANGIBLE ASSETS AND GOODWILL Sheet http://forwardindus.com/role/IntangibleAssetsAndGoodwill INTANGIBLE ASSETS AND GOODWILL Notes 12 false false R13.htm 999016 - Disclosure - SEGMENTS AND CONCENTRATIONS Sheet http://forwardindus.com/role/SegmentsAndConcentrations SEGMENTS AND CONCENTRATIONS Notes 13 false false R14.htm 999017 - Disclosure - SHAREHOLDERS??? 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Disclosure - SEGMENTS AND CONCENTRATIONS (Details - Operations) Sheet http://forwardindus.com/role/SegmentsAndConcentrationsDetails-Operations SEGMENTS AND CONCENTRATIONS (Details - Operations) Details http://forwardindus.com/role/SegmentsAndConcentrationsTables 33 false false R34.htm 999037 - Disclosure - SEGMENTS AND CONCENTRATIONS (Details - Segment assets) Sheet http://forwardindus.com/role/SegmentsAndConcentrationsDetails-SegmentAssets SEGMENTS AND CONCENTRATIONS (Details - Segment assets) Details http://forwardindus.com/role/SegmentsAndConcentrationsTables 34 false false R35.htm 999038 - Disclosure - SEGMENTS AND CONCENTRATIONS (Details Narrative) Sheet http://forwardindus.com/role/SegmentsAndConcentrationsDetailsNarrative SEGMENTS AND CONCENTRATIONS (Details Narrative) Details http://forwardindus.com/role/SegmentsAndConcentrationsTables 35 false false R36.htm 999039 - Disclosure - SHAREHOLDERS??? EQUITY (Details Narrative) Sheet http://forwardindus.com/role/ShareholdersEquityDetailsNarrative SHAREHOLDERS??? EQUITY (Details Narrative) Details http://forwardindus.com/role/ShareholdersEquity 36 false false R37.htm 999040 - Disclosure - EARNINGS PER SHARE (Details - Diluted loss per share) Sheet http://forwardindus.com/role/EarningsPerShareDetails-DilutedLossPerShare EARNINGS PER SHARE (Details - Diluted loss per share) Details http://forwardindus.com/role/EarningsPerShareTables 37 false false R38.htm 999041 - Disclosure - EARNINGS PER SHARE (Details - Antidilutive shares) Sheet http://forwardindus.com/role/EarningsPerShareDetails-AntidilutiveShares EARNINGS PER SHARE (Details - Antidilutive shares) Details http://forwardindus.com/role/EarningsPerShareTables 38 false false R39.htm 999042 - Disclosure - RELATED PARTY TRANSACTIONS (Details Narrative) Sheet http://forwardindus.com/role/RelatedPartyTransactionsDetailsNarrative RELATED PARTY TRANSACTIONS (Details Narrative) Details http://forwardindus.com/role/RelatedPartyTransactions 39 false false R40.htm 999043 - Disclosure - LEASES (Details - Future minimum payments operating lease) Sheet http://forwardindus.com/role/LeasesDetails-FutureMinimumPaymentsOperatingLease LEASES (Details - Future minimum payments operating lease) Details http://forwardindus.com/role/LeasesTables 40 false false R41.htm 999044 - Disclosure - LEASES (Details Narrative) Sheet http://forwardindus.com/role/LeasesDetailsNarrative LEASES (Details Narrative) Details http://forwardindus.com/role/LeasesTables 41 false false All Reports Book All Reports ford-20241231.xsd ford-20241231_cal.xml ford-20241231_def.xml ford-20241231_lab.xml ford-20241231_pre.xml forward_i10q-123124.htm http://fasb.org/us-gaap/2024 http://xbrl.sec.gov/dei/2024 http://xbrl.sec.gov/ecd/2024 true true JSON 59 MetaLinks.json IDEA: XBRL DOCUMENT { "version": "2.2", "instance": { "forward_i10q-123124.htm": { "nsprefix": "ford", "nsuri": "http://forwardindus.com/20241231", "dts": { "schema": { "local": ["ford-20241231.xsd"], "remote": ["http://www.xbrl.org/2003/xbrl-instance-2003-12-31.xsd", "http://www.xbrl.org/2003/xbrl-linkbase-2003-12-31.xsd", "http://www.xbrl.org/2003/xl-2003-12-31.xsd", "http://www.xbrl.org/2003/xlink-2003-12-31.xsd", "http://www.xbrl.org/2005/xbrldt-2005.xsd", "http://www.xbrl.org/2006/ref-2006-02-27.xsd", "http://www.xbrl.org/lrr/role/negated-2009-12-16.xsd", "http://www.xbrl.org/lrr/role/net-2009-12-16.xsd", "http://www.xbrl.org/lrr/role/reference-2009-12-16.xsd",

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Includes, but is not limited to, notes and loan receivable." } } }, "auth_ref": ["r243"] }, "us-gaap_AccountsPayableAndOtherAccruedLiabilitiesCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccountsPayableAndOtherAccruedLiabilitiesCurrent", "crdr": "credit", "calculation": { "http://forwardindus.com/role/CondensedConsolidatedBalanceSheets": { "parentTag": "us-gaap_LiabilitiesCurrent", "weight": 1.0, "order": 6.0 } }, "presentation": ["http://forwardindus.com/role/CondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "label": "Accrued expenses and other current liabilities", "documentation": "Amount of liabilities incurred to vendors for goods and services received, and accrued liabilities classified as other, payable within one year or the normal operating cycle, if longer." } } }, "auth_ref": [] }, "us-gaap_AccountsPayableCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccountsPayableCurrent", "crdr": "credit", "calculation": { "http://forwardindus.com/role/CondensedConsolidatedBalanceSheets": { "parentTag": "us-gaap_LiabilitiesCurrent", "weight": 1.0, "order": 2.0 } }, "presentation": ["http://forwardindus.com/role/CondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "label": "Accounts payable", "documentation": "Carrying value as of the balance sheet date of liabilities incurred (and for which invoices have typically been received) and payable to vendors for goods and services received that are used in an entity's business. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer)." } } }, "auth_ref": ["r57", "r649"] }, "ford_AccountsPayableRelatedPartiesCurrent1": { "xbrltype": "monetaryItemType", "nsuri": "http://forwardindus.com/20241231", "localname": "AccountsPayableRelatedPartiesCurrent1", "crdr": "credit", "presentation": ["http://forwardindus.com/role/RelatedPartyTransactionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Accounts payable to related party" } } }, "auth_ref": [] }, "us-gaap_AccountsReceivableGross": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccountsReceivableGross", "crdr": "debit", "presentation": ["http://forwardindus.com/role/AccountingPoliciesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Accounts receivable", "documentation": "Amount, before allowance for credit loss, of right to consideration from customer for product sold and service rendered in normal course of business." } } }, "auth_ref": ["r139", "r238", "r239", "r835"] }, "us-gaap_AccountsReceivableMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccountsReceivableMember", "presentation": ["http://forwardindus.com/role/SegmentsAndConcentrationsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Accounts Receivable [Member]", "documentation": "Due from customers or clients for goods or services that have been delivered or sold." } } }, "auth_ref": ["r599"] }, "us-gaap_AccountsReceivableNetCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccountsReceivableNetCurrent", "crdr": "debit", "calculation": { "http://forwardindus.com/role/CondensedConsolidatedBalanceSheets": { "parentTag": "us-gaap_AssetsCurrent", "weight": 1.0, "order": 2.0 } }, "presentation": ["http://forwardindus.com/role/CondensedConsolidatedBalanceSheets", "http://forwardindus.com/role/RelatedPartyTransactionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Accounts receivable, net of allowances for credit losses of $51,342 and $27,282 as of December 31, 2024 and September 30, 2024, respectively", "verboseLabel": "Accounts receivable", "documentation": "Amount, after allowance for credit loss, of right to consideration from customer for product sold and service rendered in normal course of business, classified as current." } } }, "auth_ref": ["r787"] }, "ford_AccountsReceivableRelatedParty": { "xbrltype": "monetaryItemType", "nsuri": "http://forwardindus.com/20241231", "localname": "AccountsReceivableRelatedParty", "crdr": "debit", "calculation": { "http://forwardindus.com/role/CondensedConsolidatedBalanceSheets": { "parentTag": "us-gaap_AssetsCurrent", "weight": 1.0, "order": 3.0 } }, "presentation": ["http://forwardindus.com/role/CondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "label": "Accounts receivable (related party)" } } }, "auth_ref": [] }, "ecd_Additional402vDisclosureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "Additional402vDisclosureTextBlock", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "label": "Additional 402(v) Disclosure" } } }, "auth_ref": ["r724"] }, "us-gaap_AdditionalPaidInCapitalCommonStock": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AdditionalPaidInCapitalCommonStock", "crdr": "credit", "calculation": { "http://forwardindus.com/role/CondensedConsolidatedBalanceSheets": { "parentTag": "us-gaap_StockholdersEquity", "weight": 1.0, "order": 3.0 } }, "presentation": ["http://forwardindus.com/role/CondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "label": "Additional paid-in capital", "documentation": "Value received from shareholders in common stock-related transactions that are in excess of par value or stated value and amounts received from other stock-related transactions. Includes only common stock transactions (excludes preferred stock transactions). May be called contributed capital, capital in excess of par, capital surplus, or paid-in capital." } } }, "auth_ref": ["r68"] }, "us-gaap_AdditionalPaidInCapitalMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AdditionalPaidInCapitalMember", "presentation": ["http://forwardindus.com/role/CondensedConsolidatedStatementsOfShareholdersEquity"], "lang": { "en-us": { "role": { "label": "Additional Paid-in Capital [Member]", "documentation": "Excess of issue price over par or stated value of the entity's capital stock and amounts received from other transactions involving the entity's stock or stockholders." } } }, "auth_ref": ["r512", "r776", "r777", "r778", "r779", "r824", "r868"] }, "ecd_AdjToCompAmt": { "xbrltype": "monetaryItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "AdjToCompAmt", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "label": "Adjustment to Compensation, Amount" 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As a noncash expense, this element is added back to net income when calculating cash provided by or used in operations using the indirect method." } } }, "auth_ref": ["r3", "r270", "r276", "r635"] }, "dei_AnnualInformationForm": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "AnnualInformationForm", "presentation": ["http://forwardindus.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Annual Information Form", "documentation": "Boolean flag with value true on a form if it is an annual report containing an annual information form." } } }, "auth_ref": ["r702"] }, "us-gaap_AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount", "presentation": ["http://forwardindus.com/role/EarningsPerShareDetails-AntidilutiveShares"], "lang": { "en-us": { "role": { "label": "Total potentially dilutive shares", "documentation": "Securities (including those issuable pursuant to contingent stock agreements) that could potentially dilute basic earnings per share (EPS) or earnings per unit (EPU) in the future that were not included in the computation of diluted EPS or EPU because to do so would increase EPS or EPU amounts or decrease loss per share or unit amounts for the period presented." } } }, "auth_ref": ["r187"] }, "us-gaap_AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis", "presentation": ["http://forwardindus.com/role/EarningsPerShareDetails-AntidilutiveShares"], "lang": { "en-us": { "role": { "label": "Antidilutive Securities [Axis]", "documentation": "Information by type of antidilutive security." } } }, "auth_ref": ["r14"] }, "us-gaap_AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareLineItems", "presentation": ["http://forwardindus.com/role/EarningsPerShareDetails-AntidilutiveShares"], "lang": { "en-us": { "role": { "label": "Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items]", "documentation": "Line items represent financial concepts included in a table. 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Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates." } } }, "auth_ref": ["r10", "r86", "r156"] }, "us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseExcludingExchangeRateEffect": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseExcludingExchangeRateEffect", "crdr": "debit", "calculation": { "http://forwardindus.com/role/CondensedConsolidatedStatementsOfCashFlows": { "parentTag": null, "weight": null, "order": null, "root": true } }, "presentation": ["http://forwardindus.com/role/CondensedConsolidatedStatementsOfCashFlows"], "lang": { "en-us": { "role": { "totalLabel": "Net decrease in cash", "label": "Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Period Increase (Decrease), Excluding Exchange Rate Effect", "documentation": "Amount of increase (decrease) in cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage; excluding effect from exchange rate change. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates." } } }, "auth_ref": ["r0", "r86"] }, "ecd_ChangedPeerGroupFnTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "ChangedPeerGroupFnTextBlock", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "label": "Changed Peer Group, Footnote" } } }, "auth_ref": ["r728"] }, "dei_CityAreaCode": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "CityAreaCode", "presentation": ["http://forwardindus.com/role/Cover"], "lang": { "en-us": { "role": { "label": "City Area Code", "documentation": "Area code of city" } } }, "auth_ref": [] }, "us-gaap_ClassOfStockDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ClassOfStockDomain", "presentation": ["http://forwardindus.com/role/CondensedConsolidatedBalanceSheetsParenthetical", "http://forwardindus.com/role/RelatedPartyTransactionsDetailsNarrative", "http://forwardindus.com/role/ShareholdersEquityDetailsNarrative"], "lang": { "en-us": { "role": { "documentation": "Share of stock differentiated by the voting rights the holder receives. 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This excludes costs incurred during the reporting period related to financial services rendered and other revenue generating activities." } } }, "auth_ref": ["r77", "r78", "r425"] }, "us-gaap_CostOfRevenue": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CostOfRevenue", "crdr": "debit", "calculation": { "http://forwardindus.com/role/CondensedConsolidatedStatementsOfOperations": { "parentTag": "us-gaap_GrossProfit", "weight": -1.0, "order": 2.0 } }, "presentation": ["http://forwardindus.com/role/CondensedConsolidatedStatementsOfOperations"], "lang": { "en-us": { "role": { "label": "Total cost of sales", "documentation": "The aggregate cost of goods produced and sold and services rendered during the reporting period." } } }, "auth_ref": ["r79", "r160", "r245", "r287", "r288", "r290", "r291", "r292", "r293", "r294", "r296", "r297", "r389", "r628", "r820"] }, "ford_CostOfSalesRelatedParty": { "xbrltype": "monetaryItemType", "nsuri": "http://forwardindus.com/20241231", "localname": "CostOfSalesRelatedParty", "crdr": "debit", "calculation": { "http://forwardindus.com/role/CondensedConsolidatedStatementsOfOperations": { "parentTag": "us-gaap_CostOfRevenue", "weight": 1.0, "order": 2.0 } }, "presentation": ["http://forwardindus.com/role/CondensedConsolidatedStatementsOfOperations"], "lang": { "en-us": { "role": { "label": "Cost of sales - related party" } } }, "auth_ref": [] }, "us-gaap_CostsAndExpensesRelatedParty": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CostsAndExpensesRelatedParty", "crdr": "debit", "presentation": ["http://forwardindus.com/role/RelatedPartyTransactionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Costs and expenses related party", "documentation": "Costs of sales and operating expenses for the period incurred from transactions with related parties." } } }, "auth_ref": ["r79"] }, "srt_CounterpartyNameAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "CounterpartyNameAxis", "presentation": ["http://forwardindus.com/role/DiscontinuedOperationsAndAssetsHeldForSaleDetailsNarrative", "http://forwardindus.com/role/ShareholdersEquityDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Counterparty Name [Axis]" } } }, "auth_ref": ["r161", "r162", "r300", "r307", "r419", "r423", "r462", "r615", "r617"] }, "dei_CountryRegion": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "CountryRegion", "presentation": ["http://forwardindus.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Country Region", "documentation": "Region code of country" } } }, "auth_ref": [] }, "dei_CoverAbstract": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "CoverAbstract", "lang": { "en-us": { "role": { "label": "Cover [Abstract]", "documentation": "Cover page." } } }, "auth_ref": [] }, "dei_CurrentFiscalYearEndDate": { "xbrltype": "gMonthDayItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "CurrentFiscalYearEndDate", "presentation": ["http://forwardindus.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Current Fiscal Year End Date", "documentation": "End date of current fiscal year in the format --MM-DD." } } }, "auth_ref": [] }, "us-gaap_CustomerConcentrationRiskMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CustomerConcentrationRiskMember", "presentation": ["http://forwardindus.com/role/SegmentsAndConcentrationsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Customer Concentration Risk [Member]", "documentation": "Reflects the percentage that revenues in the period from one or more significant customers is to net revenues, as defined by the entity, such as total net revenues, product line revenues, segment revenues. The risk is the materially adverse effects of loss of a significant customer." } } }, "auth_ref": ["r90", "r237"] }, "us-gaap_CustomerRelationshipsMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CustomerRelationshipsMember", "presentation": ["http://forwardindus.com/role/IntangibleAssetsAndGoodwillDetails-IntangibleAssets", "http://forwardindus.com/role/IntangibleAssetsAndGoodwillDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Customer Relationships [Member]", "documentation": "Customer relationship that exists between an entity and its customer, for example, but not limited to, tenant relationships." } } }, "auth_ref": ["r34", "r803", "r804", "r805", "r806", "r808", "r810", "r813", "r814"] }, "us-gaap_DebtInstrumentFaceAmount": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DebtInstrumentFaceAmount", "crdr": "credit", "presentation": ["http://forwardindus.com/role/RelatedPartyTransactionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Debt face amount", "documentation": "Face (par) amount of debt instrument at time of issuance." } } }, "auth_ref": ["r298", "r397", "r398", "r637", "r638", "r647"] }, "us-gaap_DebtInstrumentInterestRateStatedPercentage": { "xbrltype": "percentItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DebtInstrumentInterestRateStatedPercentage", "presentation": ["http://forwardindus.com/role/RelatedPartyTransactionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Debt interest rate", "documentation": "Contractual interest rate for funds borrowed, under the debt agreement." } } }, "auth_ref": ["r61", "r299"] }, "us-gaap_DebtInstrumentMaturityDate": { "xbrltype": "dateItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DebtInstrumentMaturityDate", "presentation": ["http://forwardindus.com/role/RelatedPartyTransactionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Maturity date", "documentation": "Date when the debt instrument is scheduled to be fully repaid, in YYYY-MM-DD format." } } }, "auth_ref": ["r135", "r636", "r825", "r826"] }, "us-gaap_DeferredRevenueCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DeferredRevenueCurrent", "crdr": "credit", "calculation": { "http://forwardindus.com/role/CondensedConsolidatedBalanceSheets": { "parentTag": "us-gaap_LiabilitiesCurrent", "weight": 1.0, "order": 4.0 } }, "presentation": ["http://forwardindus.com/role/CondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "label": "Deferred income", "documentation": "Amount of deferred income and obligation to transfer product and service to customer for which consideration has been received or is receivable, classified as current." } } }, "auth_ref": ["r771"] }, "ford_DenominatorAbstract": { "xbrltype": "stringItemType", "nsuri": "http://forwardindus.com/20241231", "localname": "DenominatorAbstract", "presentation": ["http://forwardindus.com/role/EarningsPerShareDetails-DilutedLossPerShare"], "lang": { "en-us": { "role": { "label": "Denominator:" } } }, "auth_ref": [] }, "us-gaap_DepreciationAndAmortization": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DepreciationAndAmortization", "crdr": "debit", "presentation": ["http://forwardindus.com/role/SegmentsAndConcentrationsDetails-Operations"], "lang": { "en-us": { "role": { "verboseLabel": "Depreciation and amortization", "label": "Depreciation, Depletion and Amortization, Nonproduction", "documentation": "The current period expense charged against earnings on long-lived, physical assets not used in production, and which are not intended for resale, to allocate or recognize the cost of such assets over their useful lives; or to record the reduction in book value of an intangible asset over the benefit period of such asset; or to reflect consumption during the period of an asset that is not used in production." } } }, "auth_ref": ["r3", "r23"] }, "us-gaap_DepreciationDepletionAndAmortization": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DepreciationDepletionAndAmortization", "crdr": "debit", "calculation": { "http://forwardindus.com/role/CondensedConsolidatedStatementsOfCashFlows": { "parentTag": "us-gaap_NetCashProvidedByUsedInOperatingActivities", "weight": 1.0, "order": 3.0 } }, "presentation": ["http://forwardindus.com/role/CondensedConsolidatedStatementsOfCashFlows"], "lang": { "en-us": { "role": { "label": "Depreciation and amortization", "documentation": "The aggregate expense recognized in the current period that allocates the cost of tangible assets, intangible assets, or depleting assets to periods that benefit from use of the assets." } } }, "auth_ref": ["r3", "r191", "r204", "r229", "r628", "r629"] }, "us-gaap_DerivativeCapInterestRate": { "xbrltype": "percentItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DerivativeCapInterestRate", "presentation": ["http://forwardindus.com/role/ShareholdersEquityDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Share cap percentage", "documentation": "Cap rate on an interest rate derivative such as an interest rate cap or collar. 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Includes, but is not limited to, a discontinued operation, disposal classified as held-for-sale or disposed of by means other than sale or disposal of an individually significant component." } } }, "auth_ref": ["r39", "r93"] }, "dei_DocumentAccountingStandard": { "xbrltype": "accountingStandardItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "DocumentAccountingStandard", "presentation": ["http://forwardindus.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Document Accounting Standard", "documentation": "The basis of accounting the registrant has used to prepare the financial statements included in this filing This can either be 'U.S. GAAP', 'International Financial Reporting Standards', or 'Other'." } } }, "auth_ref": ["r690"] }, "dei_DocumentAnnualReport": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "DocumentAnnualReport", "presentation": ["http://forwardindus.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Document Annual Report", "documentation": "Boolean flag that is true only for a form used as an annual report." } } }, "auth_ref": ["r688", "r690", "r702"] }, "dei_DocumentFiscalPeriodFocus": { "xbrltype": "fiscalPeriodItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "DocumentFiscalPeriodFocus", "presentation": ["http://forwardindus.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Document Fiscal Period Focus", "documentation": "Fiscal period values are FY, Q1, Q2, and Q3. 1st, 2nd and 3rd quarter 10-Q or 10-QT statements have value Q1, Q2, and Q3 respectively, with 10-K, 10-KT or other fiscal year statements having FY." } } }, "auth_ref": [] }, "dei_DocumentFiscalYearFocus": { "xbrltype": "gYearItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "DocumentFiscalYearFocus", "presentation": ["http://forwardindus.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Document Fiscal Year Focus", "documentation": "This is focus fiscal year of the document report in YYYY format. For a 2006 annual report, which may also provide financial information from prior periods, fiscal 2006 should be given as the fiscal year focus. Example: 2006." } } }, "auth_ref": [] }, "dei_DocumentPeriodEndDate": { "xbrltype": "dateItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "DocumentPeriodEndDate", "presentation": ["http://forwardindus.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Document Period End Date", "documentation": "For the EDGAR submission types of Form 8-K: the date of the report, the date of the earliest event reported; for the EDGAR submission types of Form N-1A: the filing date; for all other submission types: the end of the reporting or transition period. The format of the date is YYYY-MM-DD." } } }, "auth_ref": [] }, "dei_DocumentPeriodStartDate": { "xbrltype": "dateItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "DocumentPeriodStartDate", "presentation": ["http://forwardindus.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Document Period Start Date", "documentation": "The start date of the period covered in the document, in YYYY-MM-DD format." } } }, "auth_ref": [] }, "dei_DocumentQuarterlyReport": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "DocumentQuarterlyReport", "presentation": ["http://forwardindus.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Document Quarterly Report", "documentation": "Boolean flag that is true only for a form used as an quarterly report." } } }, "auth_ref": ["r689"] }, "dei_DocumentRegistrationStatement": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "DocumentRegistrationStatement", "presentation": ["http://forwardindus.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Document Registration Statement", "documentation": "Boolean flag that is true only for a form used as a registration statement." } } }, "auth_ref": ["r677"] }, "dei_DocumentShellCompanyEventDate": { "xbrltype": "dateItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "DocumentShellCompanyEventDate", "presentation": ["http://forwardindus.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Document Shell Company Event Date", "documentation": "Date of event requiring a shell company report." } } }, "auth_ref": ["r690"] }, "dei_DocumentShellCompanyReport": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "DocumentShellCompanyReport", "presentation": ["http://forwardindus.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Document Shell Company Report", "documentation": "Boolean flag that is true for a Shell Company Report pursuant to section 13 or 15(d) of the Exchange Act." } } }, "auth_ref": ["r690"] }, "dei_DocumentTransitionReport": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "DocumentTransitionReport", "presentation": ["http://forwardindus.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Document Transition Report", "documentation": "Boolean flag that is true only for a form used as a transition report." } } }, "auth_ref": ["r723"] }, "dei_DocumentType": { "xbrltype": "submissionTypeItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "DocumentType", "presentation": ["http://forwardindus.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Document Type", "documentation": "The type of document being provided (such as 10-K, 10-Q, 485BPOS, etc). The document type is limited to the same value as the supporting SEC submission type, or the word 'Other'." } } }, "auth_ref": [] }, "dei_DocumentsIncorporatedByReferenceTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "DocumentsIncorporatedByReferenceTextBlock", "presentation": ["http://forwardindus.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Documents Incorporated by Reference [Text Block]", "documentation": "Documents incorporated by reference." } } }, "auth_ref": ["r680"] }, "ford_DueToAffiliateCurrent1": { "xbrltype": "monetaryItemType", "nsuri": "http://forwardindus.com/20241231", "localname": "DueToAffiliateCurrent1", "crdr": "credit", "calculation": { "http://forwardindus.com/role/CondensedConsolidatedBalanceSheets": { "parentTag": "us-gaap_LiabilitiesCurrent", "weight": 1.0, "order": 3.0 } }, "presentation": ["http://forwardindus.com/role/CondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { 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"http://forwardindus.com/role/EarningsPerShareDetails-DilutedLossPerShare"], "lang": { "en-us": { "role": { "label": "Basic loss per share", "documentation": "The amount of net income (loss) for the period per each share of common stock or unit outstanding during the reporting period." } } }, "auth_ref": ["r151", "r169", "r170", "r171", "r172", "r173", "r174", "r179", "r181", "r184", "r185", "r186", "r190", "r371", "r374", "r387", "r388", "r459", "r476", "r620"] }, "us-gaap_EarningsPerShareBasicAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EarningsPerShareBasicAbstract", "presentation": ["http://forwardindus.com/role/CondensedConsolidatedStatementsOfOperations", "http://forwardindus.com/role/EarningsPerShareDetails-DilutedLossPerShare"], "lang": { "en-us": { "role": { "label": "Basic (loss)/earnings per share :", "verboseLabel": "Basic (loss) / earnings per share:" } } }, "auth_ref": [] }, "us-gaap_EarningsPerShareDiluted": { 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"EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognizedPeriodForRecognition1", "presentation": ["http://forwardindus.com/role/ShareholdersEquityDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Weighted average period", "documentation": "Weighted-average period over which cost not yet recognized is expected to be recognized for award under share-based payment arrangement, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days." } } }, "auth_ref": ["r355"] }, "us-gaap_EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognizedStockOptions": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognizedStockOptions", "crdr": "debit", "presentation": ["http://forwardindus.com/role/ShareholdersEquityDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Unrecognized compensation cost", "documentation": "Amount of cost to be recognized for option under share-based payment arrangement." } } }, "auth_ref": ["r823"] }, "dei_EntityAddressAddressLine1": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityAddressAddressLine1", "presentation": ["http://forwardindus.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Address, Address Line One", "documentation": "Address Line 1 such as Attn, Building Name, Street Name" } } }, "auth_ref": [] }, "dei_EntityAddressAddressLine2": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityAddressAddressLine2", "presentation": ["http://forwardindus.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Address, Address Line Two", "documentation": "Address Line 2 such as Street or Suite number" } } }, "auth_ref": [] }, "dei_EntityAddressAddressLine3": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityAddressAddressLine3", "presentation": ["http://forwardindus.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Address, Address Line Three", "documentation": "Address Line 3 such as an Office Park" } } }, "auth_ref": [] }, "dei_EntityAddressCityOrTown": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityAddressCityOrTown", "presentation": ["http://forwardindus.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Address, City or Town", "documentation": "Name of the City or Town" } } }, "auth_ref": [] }, "dei_EntityAddressCountry": { "xbrltype": "countryCodeItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityAddressCountry", "presentation": ["http://forwardindus.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Address, Country", "documentation": "ISO 3166-1 alpha-2 country code." } } }, "auth_ref": [] }, "dei_EntityAddressPostalZipCode": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityAddressPostalZipCode", "presentation": ["http://forwardindus.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Address, Postal Zip Code", "documentation": "Code for the postal or zip code" } } }, "auth_ref": [] }, "dei_EntityAddressStateOrProvince": { "xbrltype": "stateOrProvinceItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityAddressStateOrProvince", "presentation": ["http://forwardindus.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Address, State or Province", "documentation": "Name of the state or province." } } }, "auth_ref": [] }, "dei_EntityBankruptcyProceedingsReportingCurrent": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityBankruptcyProceedingsReportingCurrent", "presentation": ["http://forwardindus.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Bankruptcy Proceedings, Reporting Current", "documentation": "For registrants involved in bankruptcy proceedings during the preceding five years, the value Yes indicates that the registrant has filed all documents and reports required to be filed by Section 12, 13 or 15(d) of the Securities Exchange Act of 1934 subsequent to the distribution of securities under a plan confirmed by a court; the value No indicates the registrant has not. Registrants not involved in bankruptcy proceedings during the preceding five years should not report this element." } } }, "auth_ref": ["r683"] }, "dei_EntityCentralIndexKey": { "xbrltype": "centralIndexKeyItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityCentralIndexKey", "presentation": ["http://forwardindus.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": ["r679"] }, "dei_EntityCommonStockSharesOutstanding": { "xbrltype": "sharesItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityCommonStockSharesOutstanding", "presentation": ["http://forwardindus.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://forwardindus.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_EntityEmergingGrowthCompany": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityEmergingGrowthCompany", "presentation": ["http://forwardindus.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Emerging Growth Company", "documentation": "Indicate if registrant meets the emerging growth company criteria." } } }, "auth_ref": ["r679"] }, "dei_EntityExTransitionPeriod": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityExTransitionPeriod", "presentation": ["http://forwardindus.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": ["r764"] }, "dei_EntityFileNumber": { "xbrltype": "fileNumberItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityFileNumber", "presentation": ["http://forwardindus.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity File Number", "documentation": "Commission file number. The field allows up to 17 characters. The prefix may contain 1-3 digits, the sequence number may contain 1-8 digits, the optional suffix may contain 1-4 characters, and the fields are separated with a hyphen." } } }, "auth_ref": [] }, "dei_EntityFilerCategory": { "xbrltype": "filerCategoryItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityFilerCategory", "presentation": ["http://forwardindus.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Filer Category", "documentation": "Indicate whether the registrant is one of the following: Large Accelerated Filer, Accelerated Filer, Non-accelerated Filer. Definitions of these categories are stated in Rule 12b-2 of the Exchange Act. This information should be based on the registrant's current or most recent filing containing the related disclosure." } } }, "auth_ref": ["r679"] }, "dei_EntityIncorporationStateCountryCode": { "xbrltype": "edgarStateCountryItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityIncorporationStateCountryCode", "presentation": ["http://forwardindus.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://forwardindus.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Interactive Data Current", "documentation": "Boolean flag that is true when the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T during the preceding 12 months (or for such shorter period that the registrant was required to submit such files)." } } }, "auth_ref": ["r761"] }, "dei_EntityPrimarySicNumber": { "xbrltype": "sicNumberItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityPrimarySicNumber", "presentation": ["http://forwardindus.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Primary SIC Number", "documentation": "Primary Standard Industrial Classification (SIC) Number for the Entity." } } }, "auth_ref": ["r702"] }, "dei_EntityPublicFloat": { "xbrltype": "monetaryItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityPublicFloat", "crdr": "credit", "presentation": ["http://forwardindus.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Public Float", "documentation": "The aggregate market value of the voting and non-voting common equity held by non-affiliates computed by reference to the price at which the common equity was last sold, or the average bid and asked price of such common equity, as of the last business day of the registrant's most recently completed second fiscal quarter." } } }, "auth_ref": [] }, "dei_EntityRegistrantName": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityRegistrantName", "presentation": ["http://forwardindus.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Registrant Name", "documentation": "The exact name of the entity filing the report as specified in its charter, which is required by forms filed with the SEC." } } }, "auth_ref": ["r679"] }, "dei_EntityShellCompany": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityShellCompany", "presentation": ["http://forwardindus.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Shell Company", "documentation": "Boolean flag that is true when the registrant is a shell company as defined in Rule 12b-2 of the Exchange Act." } } }, "auth_ref": ["r679"] }, "dei_EntitySmallBusiness": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntitySmallBusiness", "presentation": ["http://forwardindus.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Small Business", "documentation": "Indicates that the company is a Smaller Reporting Company (SRC)." } } }, "auth_ref": ["r679"] }, "dei_EntityTaxIdentificationNumber": { "xbrltype": "employerIdItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityTaxIdentificationNumber", "presentation": ["http://forwardindus.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Tax Identification Number", "documentation": "The Tax Identification Number (TIN), also known as an Employer Identification Number (EIN), is a unique 9-digit value assigned by the IRS." } } }, "auth_ref": ["r679"] }, "dei_EntityVoluntaryFilers": { "xbrltype": "yesNoItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityVoluntaryFilers", "presentation": ["http://forwardindus.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Voluntary Filers", "documentation": "Indicate 'Yes' or 'No' if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act." } } }, "auth_ref": [] }, "dei_EntityWellKnownSeasonedIssuer": { "xbrltype": "yesNoItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityWellKnownSeasonedIssuer", "presentation": ["http://forwardindus.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Well-known Seasoned Issuer", "documentation": "Indicate 'Yes' or 'No' if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Is used on Form Type: 10-K, 10-Q, 8-K, 20-F, 6-K, 10-K/A, 10-Q/A, 20-F/A, 6-K/A, N-CSR, N-Q, N-1A." } } }, "auth_ref": ["r762"] }, "us-gaap_EntityWideRevenueMajorCustomerLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EntityWideRevenueMajorCustomerLineItems", "presentation": ["http://forwardindus.com/role/SegmentsAndConcentrationsDetails-SegmentAssets", "http://forwardindus.com/role/SegmentsAndConcentrationsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Revenue, Major Customer [Line Items]", "documentation": "Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table." } } }, "auth_ref": [] }, "us-gaap_EquityAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EquityAbstract", "lang": { "en-us": { "role": { "label": "Equity [Abstract]" } } }, "auth_ref": [] }, "us-gaap_EquityComponentDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EquityComponentDomain", "presentation": ["http://forwardindus.com/role/CondensedConsolidatedStatementsOfShareholdersEquity"], "lang": { "en-us": { "role": { "documentation": "Components of equity are the parts of the total Equity balance including that which is allocated to common, preferred, treasury stock, retained earnings, etc." } } }, "auth_ref": ["r6", "r125", "r147", "r148", "r149", "r164", "r165", "r166", "r168", "r173", "r175", "r177", "r192", "r246", "r247", "r283", "r321", "r364", "r365", "r368", "r369", "r370", "r372", "r373", "r374", "r379", "r380", "r381", "r382", "r383", "r384", "r386", "r390", "r391", "r392", "r393", "r394", "r395", "r399", "r401", "r413", "r475", "r496", "r497", "r498", "r512", "r580"] }, "ecd_EquityValuationAssumptionDifferenceFnTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "EquityValuationAssumptionDifferenceFnTextBlock", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "label": "Equity Valuation Assumption Difference, Footnote" } } }, "auth_ref": ["r731"] }, "ecd_ErrCompAnalysisTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "ErrCompAnalysisTextBlock", "presentation": ["http://xbrl.sec.gov/ecd/role/ErrCompDisclosure"], "lang": { "en-us": { "role": { "label": "Erroneous Compensation Analysis" } } }, "auth_ref": ["r695", "r706", "r716", "r741"] }, "ecd_ErrCompRecoveryTable": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "ErrCompRecoveryTable", "presentation": ["http://xbrl.sec.gov/ecd/role/ErrCompDisclosure"], "lang": { "en-us": { "role": { "label": "Erroneously Awarded Compensation Recovery [Table]" } } }, "auth_ref": ["r692", "r703", "r713", "r738"] }, "ecd_ExecutiveCategoryAxis": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "ExecutiveCategoryAxis", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "label": "Executive Category [Axis]" } } }, "auth_ref": ["r737"] }, "dei_Extension": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "Extension", "presentation": ["http://forwardindus.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Extension", "documentation": "Extension number for local phone number." } } }, "auth_ref": [] }, "us-gaap_FairValueMeasurementPolicyPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FairValueMeasurementPolicyPolicyTextBlock", "presentation": ["http://forwardindus.com/role/AccountingPoliciesPolicies"], "lang": { "en-us": { "role": { "label": "Fair Value Measurements", "documentation": "Disclosure of accounting policy for fair value measurements of financial and non-financial assets, liabilities and instruments classified in shareholders' equity. Disclosures include, but are not limited to, how an entity that manages a group of financial assets and liabilities on the basis of its net exposure measures the fair value of those assets and liabilities." } } }, "auth_ref": [] }, "us-gaap_FiniteLivedIntangibleAssetUsefulLife": { "xbrltype": "durationItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FiniteLivedIntangibleAssetUsefulLife", "presentation": ["http://forwardindus.com/role/IntangibleAssetsAndGoodwillDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Expected useful lives", "documentation": "Useful life of finite-lived intangible assets, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days." } } }, "auth_ref": [] }, "us-gaap_FiniteLivedIntangibleAssetsAccumulatedAmortization": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FiniteLivedIntangibleAssetsAccumulatedAmortization", "crdr": "credit", "presentation": ["http://forwardindus.com/role/IntangibleAssetsAndGoodwillDetails-IntangibleAssets"], "lang": { "en-us": { "role": { "label": "Less accumulated amortization", "documentation": "Accumulated amount of amortization of assets, excluding financial assets and goodwill, lacking physical substance with a finite life." } } }, "auth_ref": ["r132", "r254", "r275", "r635"] }, "us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseAfterYearFive": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FiniteLivedIntangibleAssetsAmortizationExpenseAfterYearFive", "crdr": "debit", "presentation": ["http://forwardindus.com/role/IntangibleAssetsAndGoodwillDetails-EstimatedAmortizationExpense"], "lang": { "en-us": { "role": { "label": "Thereafter", "documentation": "Amount of amortization for asset, excluding financial asset and goodwill, lacking physical substance with finite life expected to be recognized after fifth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)." } } }, "auth_ref": ["r811", "r870"] }, "us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseNextTwelveMonths": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FiniteLivedIntangibleAssetsAmortizationExpenseNextTwelveMonths", "crdr": "debit", "presentation": ["http://forwardindus.com/role/IntangibleAssetsAndGoodwillDetails-EstimatedAmortizationExpense"], "lang": { "en-us": { "role": { "label": "Fiscal 2026", "documentation": "Amount of amortization for assets, excluding financial assets and goodwill, lacking physical substance with finite life expected to be recognized in next fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)." } } }, "auth_ref": ["r277", "r609", "r635"] }, "us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseRemainderOfFiscalYear": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FiniteLivedIntangibleAssetsAmortizationExpenseRemainderOfFiscalYear", "crdr": "debit", "presentation": ["http://forwardindus.com/role/IntangibleAssetsAndGoodwillDetails-EstimatedAmortizationExpense"], "lang": { "en-us": { "role": { "label": "Remainder of Fiscal 2025", "documentation": "Amount of amortization for assets, excluding financial assets and goodwill, lacking physical substance with finite life expected to be recognized in remainder of current fiscal year." } } }, "auth_ref": ["r870"] }, "us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FiniteLivedIntangibleAssetsAmortizationExpenseTableTextBlock", "presentation": ["http://forwardindus.com/role/IntangibleAssetsAndGoodwillTables"], "lang": { "en-us": { "role": { "label": "Schedule of estimated amortization expense", "documentation": "Tabular disclosure of amortization expense of assets, excluding financial assets, that lack physical substance, having a limited useful life." } } }, "auth_ref": [] }, "us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseYearFive": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FiniteLivedIntangibleAssetsAmortizationExpenseYearFive", "crdr": "debit", "presentation": ["http://forwardindus.com/role/IntangibleAssetsAndGoodwillDetails-EstimatedAmortizationExpense"], "lang": { "en-us": { "role": { "label": "Fiscal 2030", "documentation": "Amount of amortization for assets, excluding financial assets and goodwill, lacking physical substance with finite life expected to be recognized in fifth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)." } } }, "auth_ref": ["r277", "r609", "r635"] }, "us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseYearFour": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FiniteLivedIntangibleAssetsAmortizationExpenseYearFour", "crdr": "debit", "presentation": ["http://forwardindus.com/role/IntangibleAssetsAndGoodwillDetails-EstimatedAmortizationExpense"], "lang": { "en-us": { "role": { "label": "Fiscal 2029", "documentation": "Amount of amortization for assets, excluding financial assets and goodwill, lacking physical substance with finite life expected to be recognized in fourth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)." } } }, "auth_ref": ["r277", "r609", "r635"] }, "us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseYearThree": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname":

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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": ["r277", "r609", "r635"] }, "us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseYearTwo": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FiniteLivedIntangibleAssetsAmortizationExpenseYearTwo", "crdr": "debit", "presentation": ["http://forwardindus.com/role/IntangibleAssetsAndGoodwillDetails-EstimatedAmortizationExpense"], "lang": { "en-us": { "role": { "label": "Fiscal 2027", "documentation": "Amount of amortization for assets, excluding financial assets and goodwill, lacking physical substance with finite life expected to be recognized in second fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)." } } }, "auth_ref": ["r277", "r609", "r635"] }, "us-gaap_FiniteLivedIntangibleAssetsByMajorClassAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FiniteLivedIntangibleAssetsByMajorClassAxis", "presentation": ["http://forwardindus.com/role/IntangibleAssetsAndGoodwillDetails-IntangibleAssets", "http://forwardindus.com/role/IntangibleAssetsAndGoodwillDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Finite-Lived Intangible Assets by Major Class [Axis]", "documentation": "Information by major type or class of finite-lived intangible assets." } } }, "auth_ref": ["r269", "r271", "r272", "r273", "r274", "r275", "r278", "r279", "r426", "r427", "r609"] }, "us-gaap_FiniteLivedIntangibleAssetsGross": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FiniteLivedIntangibleAssetsGross", "crdr": "debit", "presentation": ["http://forwardindus.com/role/IntangibleAssetsAndGoodwillDetails-IntangibleAssets"], "lang": { "en-us": { "role": { "label": "Gross carrying amount", "documentation": "Amount before amortization of assets, excluding financial assets and goodwill, lacking physical substance with a finite life." } } }, "auth_ref": ["r254", "r275", "r427", "r635"] }, "us-gaap_FiniteLivedIntangibleAssetsLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FiniteLivedIntangibleAssetsLineItems", "presentation": ["http://forwardindus.com/role/IntangibleAssetsAndGoodwillDetails-IntangibleAssets", "http://forwardindus.com/role/IntangibleAssetsAndGoodwillDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Finite-Lived Intangible Assets [Line Items]", "documentation": "Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table." } } }, "auth_ref": ["r269", "r275", "r278", "r279", "r281", "r426", "r609", "r635"] }, "us-gaap_FiniteLivedIntangibleAssetsMajorClassNameDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FiniteLivedIntangibleAssetsMajorClassNameDomain", "presentation": ["http://forwardindus.com/role/IntangibleAssetsAndGoodwillDetails-IntangibleAssets", "http://forwardindus.com/role/IntangibleAssetsAndGoodwillDetailsNarrative"], "lang": { "en-us": { "role": { "documentation": "The major class of finite-lived intangible asset (for example, patents, trademarks, copyrights, etc.) A major class is composed of intangible assets that can be grouped together because they are similar, either by their nature or by their use in the operations of a company." } } }, "auth_ref": ["r269", "r271", "r272", "r273", "r274", "r275", "r278", 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due to Disqualification of Tax Benefits, Amount" } } }, "auth_ref": ["r699", "r710", "r720", "r745"] }, "ecd_ForgoneRecoveryDueToExpenseOfEnforcementAmt": { "xbrltype": "monetaryItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "ForgoneRecoveryDueToExpenseOfEnforcementAmt", "presentation": ["http://xbrl.sec.gov/ecd/role/ErrCompDisclosure"], "lang": { "en-us": { "role": { "label": "Forgone Recovery due to Expense of Enforcement, Amount" } } }, "auth_ref": ["r699", "r710", "r720", "r745"] }, "ecd_ForgoneRecoveryDueToViolationOfHomeCountryLawAmt": { "xbrltype": "monetaryItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "ForgoneRecoveryDueToViolationOfHomeCountryLawAmt", "presentation": ["http://xbrl.sec.gov/ecd/role/ErrCompDisclosure"], "lang": { "en-us": { "role": { "label": "Forgone Recovery due to Violation of Home Country Law, Amount" } } }, "auth_ref": ["r699", "r710", "r720", "r745"] }, "ecd_ForgoneRecoveryExplanationOfImpracticabilityTextBlock": { 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"http://forwardindus.com/role/RelatedPartyTransactionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Forward China [Member]" } } }, "auth_ref": [] }, "us-gaap_GeneralAndAdministrativeExpense": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "GeneralAndAdministrativeExpense", "crdr": "debit", "calculation": { "http://forwardindus.com/role/CondensedConsolidatedStatementsOfOperations": { "parentTag": "us-gaap_OperatingIncomeLoss", "weight": -1.0, "order": 3.0 } }, "presentation": ["http://forwardindus.com/role/CondensedConsolidatedStatementsOfOperations"], "lang": { "en-us": { "role": { "label": "General and administrative expenses", "documentation": "The aggregate total of expenses of managing and administering the affairs of an entity, including affiliates of the reporting entity, which are not directly or indirectly associated with the manufacture, sale or creation of a product or product line." } } }, "auth_ref": ["r81", "r560"] }, 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Goodwill, Policy [Policy Text Block]", "documentation": "Disclosure of accounting policy for goodwill. This accounting policy also may address how an entity assesses and measures impairment of goodwill, how reporting units are determined, how goodwill is allocated to such units, and how the fair values of the reporting units are determined." } } }, "auth_ref": ["r255", "r267", "r634"] }, "us-gaap_GoodwillAndIntangibleAssetsIntangibleAssetsPolicy": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "GoodwillAndIntangibleAssetsIntangibleAssetsPolicy", "presentation": ["http://forwardindus.com/role/AccountingPoliciesPolicies"], "lang": { "en-us": { "role": { "label": "Intangible Assets", "documentation": "Disclosure of accounting policy for intangible assets. This accounting policy may address both intangible assets subject to amortization and those that are not. The following also may be disclosed: (1) a description of intangible assets (2) the estimated useful lives of those assets (3) the amortization method used (4) how the entity assesses and measures impairment of such assets (5) how future cash flows are estimated (6) how the fair values of such asset are determined." } } }, "auth_ref": ["r268", "r280", "r282"] }, "us-gaap_GoodwillImpairmentLoss": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "GoodwillImpairmentLoss", "crdr": "debit", "presentation": ["http://forwardindus.com/role/IntangibleAssetsAndGoodwillDetails-RollForwardOfGoodwill"], "lang": { "en-us": { "role": { "negatedLabel": "Impairment of IPS reporting unit", "label": "Goodwill, Impairment Loss", "documentation": "Amount of impairment loss from asset representing future economic benefit arising from other asset acquired in business combination or from joint venture formation or both, that is not individually identified and separately recognized." } } }, "auth_ref": ["r3", "r257", "r263", "r267", "r634", "r646"] }, "us-gaap_GrossProfit": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "GrossProfit", "crdr": "credit", "calculation": { "http://forwardindus.com/role/CondensedConsolidatedStatementsOfOperations": { "parentTag": "us-gaap_OperatingIncomeLoss", "weight": 1.0, "order": 1.0 } }, "presentation": ["http://forwardindus.com/role/CondensedConsolidatedStatementsOfOperations"], "lang": { "en-us": { "role": { "totalLabel": "Gross profit", "label": "Gross Profit", "documentation": "Aggregate revenue less cost of goods and services sold or operating expenses directly attributable to the revenue generation activity." } } }, "auth_ref": ["r73", "r79", "r112", "r160", "r245", "r287", "r288", "r290", "r291", "r292", "r293", "r294", "r296", "r297", "r389", "r622", "r628", "r782", "r783", "r784", "r785", "r786", "r820"] }, "us-gaap_ImpairmentOfIntangibleAssetsExcludingGoodwill": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ImpairmentOfIntangibleAssetsExcludingGoodwill", "crdr": "debit", "presentation": ["http://forwardindus.com/role/AccountingPoliciesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Impairments of intangible assets", "documentation": "The amount of impairment loss recognized in the period resulting from the write-down of the carrying amount of an intangible asset (excluding goodwill) to fair value." } } }, "auth_ref": ["r3", "r270", "r280"] }, "us-gaap_IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest", "crdr": "credit", "calculation": { "http://forwardindus.com/role/CondensedConsolidatedStatementsOfOperations": { "parentTag": "us-gaap_IncomeLossFromContinuingOperationsIncludingPortionAttributableToNoncontrollingInterest", "weight": 1.0, "order": 1.0 } }, "presentation": ["http://forwardindus.com/role/CondensedConsolidatedStatementsOfOperations", "http://forwardindus.com/role/SegmentsAndConcentrationsDetails-Operations"], "lang": { "en-us": { "role": { "totalLabel": "Loss from continuing operations before income taxes", "label": "Loss from continuing operations before income taxes", "documentation": "Amount of income (loss) from continuing operations, including income (loss) from equity method investments, before deduction of income tax expense (benefit), and income (loss) attributable to noncontrolling interest." } } }, "auth_ref": ["r74", "r107", "r112", "r460", "r472", "r622", "r628", "r782", "r783", "r784", "r785", "r786"] }, "us-gaap_IncomeLossFromContinuingOperationsIncludingPortionAttributableToNoncontrollingInterest": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "IncomeLossFromContinuingOperationsIncludingPortionAttributableToNoncontrollingInterest", "crdr": "credit", "calculation": { "http://forwardindus.com/role/CondensedConsolidatedStatementsOfOperations": { "parentTag": "us-gaap_NetIncomeLoss", "weight": 1.0, "order": 1.0 } }, "presentation": [

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Includes, but is not limited to, the income (loss) from operations during the phase-out period, gain (loss) on disposal, gain (loss) for reversal of write-down (write-down) to fair value, less cost to sell, and adjustments to a prior period gain (loss) on disposal." } } }, "auth_ref": ["r41", "r42", "r43", "r44", "r45", "r51", "r54", "r101"] }, "us-gaap_IncomeLossFromDiscontinuedOperationsNetOfTaxPerBasicShare": { "xbrltype": "perShareItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "IncomeLossFromDiscontinuedOperationsNetOfTaxPerBasicShare", "presentation": ["http://forwardindus.com/role/CondensedConsolidatedStatementsOfOperations", "http://forwardindus.com/role/EarningsPerShareDetails-DilutedLossPerShare"], "lang": { "en-us": { "role": { "label": "Basic earnings per share from discontinued operations", "documentation": "Per basic share amount, after tax, of income (loss) from the day-to-day business activities of the discontinued operation and gain (loss) from the 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} }, "auth_ref": ["r2"] }, "us-gaap_IncreaseDecreaseInPrepaidDeferredExpenseAndOtherAssets": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "IncreaseDecreaseInPrepaidDeferredExpenseAndOtherAssets", "crdr": "credit", "calculation": { "http://forwardindus.com/role/CondensedConsolidatedStatementsOfCashFlows": { "parentTag": "us-gaap_NetCashProvidedByUsedInOperatingActivities", "weight": -1.0, "order": 9.0 } }, "presentation": ["http://forwardindus.com/role/CondensedConsolidatedStatementsOfCashFlows"], "lang": { "en-us": { "role": { "negatedLabel": "Prepaid expenses and other current assets", "label": "Increase (Decrease) in Prepaid Expense and Other Assets", "documentation": "Amount of increase (decrease) in prepaid expenses, and assets classified as other." } } }, "auth_ref": ["r2"] }, "ecd_IndividualAxis": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "IndividualAxis", "presentation": ["http://xbrl.sec.gov/ecd/role/AwardTimingDisclosure", "http://xbrl.sec.gov/ecd/role/ErrCompDisclosure", "http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "label": "Individual [Axis]" } } }, "auth_ref": ["r699", "r710", "r720", "r737", "r745", "r749", "r757"] }, "ecd_InsiderTradingArrLineItems": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "InsiderTradingArrLineItems", "lang": { "en-us": { "role": { "label": "Insider Trading Arrangements [Line Items]" } } }, "auth_ref": ["r755"] }, "ecd_InsiderTradingPoliciesProcLineItems": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "InsiderTradingPoliciesProcLineItems", "lang": { "en-us": { "role": { "label": "Insider Trading Policies and Procedures [Line Items]" } } }, "auth_ref": ["r691", "r760"] }, "ecd_InsiderTrdPoliciesProcAdoptedFlag": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": 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interest income and other income recognized during the period. Included in this element is interest derived from investments in debt securities, cash and cash equivalents, and other investments which reflect the time value of money or transactions in which the payments are for the use or forbearance of money and other income from ancillary business-related activities (that is, excluding major activities considered part of the normal operations of the business)." } } }, "auth_ref": [] }, "us-gaap_InterestExpense": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "InterestExpense", "crdr": "debit", "calculation": { "http://forwardindus.com/role/CondensedConsolidatedStatementsOfOperations": { "parentTag": "us-gaap_IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest", "weight": -1.0, "order": 3.0 } }, "presentation": ["http://forwardindus.com/role/CondensedConsolidatedStatementsOfOperations"], "lang": { "en-us": { "role": { "label": "Interest expense - related party", "documentation": "Amount of interest expense classified as operating and nonoperating. Includes, but is not limited to, cost of borrowing accounted for as interest expense." } } }, "auth_ref": ["r191", "r199", "r203", "r209", "r229", "r396", "r628", "r629"] }, "us-gaap_InterestExpenseDebt": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "InterestExpenseDebt", "crdr": "debit", "presentation": ["http://forwardindus.com/role/RelatedPartyTransactionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Interest expense", "documentation": "Amount of the cost of borrowed funds accounted for as interest expense for debt." } } }, "auth_ref": ["r82", "r301", "r302", "r639", "r640"] }, "us-gaap_InterestPaidNet": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "InterestPaidNet", "crdr": "credit", "presentation": ["http://forwardindus.com/role/CondensedConsolidatedStatementsOfCashFlows"], "lang": { "en-us": { "role": { "label": "Cash paid for interest", "documentation": "Amount of cash paid for interest, excluding capitalized interest, classified as operating activity. Includes, but is not limited to, payment to settle zero-coupon bond for accreted interest of debt discount and debt instrument with insignificant coupon interest rate in relation to effective interest rate of borrowing attributable to accreted interest of debt discount." } } }, "auth_ref": ["r152", "r154", "r155"] }, "us-gaap_InventoryNet": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "InventoryNet", "crdr": "debit", "calculation": { "http://forwardindus.com/role/CondensedConsolidatedBalanceSheets": { "parentTag": "us-gaap_AssetsCurrent", "weight": 1.0, "order": 4.0 } }, "presentation": ["http://forwardindus.com/role/CondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "label": "Inventories, net", "documentation": "Amount after valuation and LIFO reserves of inventory expected to be sold, or consumed within one year or operating cycle, if longer." } } }, "auth_ref": ["r142", "r614", "r649"] }, "us-gaap_InventoryPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "InventoryPolicyTextBlock", "presentation": ["http://forwardindus.com/role/AccountingPoliciesPolicies"], "lang": { "en-us": { "role": { "label": "Inventories", "documentation": "Disclosure of inventory accounting policy for inventory classes, including, but not limited to, basis for determining inventory amounts, methods by which amounts are added and removed from inventory classes, loss recognition on impairment of inventories, and situations in which inventories are stated above cost." } } }, "auth_ref": ["r116", "r130", "r141", "r251", "r252", "r253", "r424", "r618"] }, "ford_JustwiseGroupMember": { "xbrltype": "domainItemType", "nsuri": "http://forwardindus.com/20241231", "localname": "JustwiseGroupMember", "presentation": ["http://forwardindus.com/role/RelatedPartyTransactionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Justwise Group [Member]" } } }, "auth_ref": [] }, "ford_KobleMember": { "xbrltype": "domainItemType", "nsuri": "http://forwardindus.com/20241231", "localname": "KobleMember", "presentation": ["http://forwardindus.com/role/RelatedPartyTransactionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Koble [Member]" } } }, "auth_ref": [] }, "us-gaap_LeaseContractualTermAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LeaseContractualTermAxis", "presentation": ["http://forwardindus.com/role/LeasesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Lease Contractual Term [Axis]", "documentation": "Information by contractual term of lease arrangement." } } }, "auth_ref": ["r412", "r768"] }, "us-gaap_LeaseContractualTermDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LeaseContractualTermDomain", "presentation": ["http://forwardindus.com/role/LeasesDetailsNarrative"], "lang": { "en-us": { "role": { "documentation": "Contractual term of lease arrangement." } } }, "auth_ref": ["r412", "r768"] }, "us-gaap_LegalMattersAndContingenciesTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LegalMattersAndContingenciesTextBlock", "presentation": ["http://forwardindus.com/role/LegalProceedings"], "lang": { "en-us": { "role": { "label": "LEGAL PROCEEDINGS", "documentation": "The entire disclosure for legal proceedings, legal contingencies, litigation, regulatory and environmental matters and other contingencies." } } }, "auth_ref": ["r95"] }, "us-gaap_LesseeLeaseDescriptionLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LesseeLeaseDescriptionLineItems", "presentation": ["http://forwardindus.com/role/LeasesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Lessee, Lease, Description [Line Items]", "documentation": "Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table." } } }, "auth_ref": ["r405", "r412"] }, "us-gaap_LesseeLeaseDescriptionTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LesseeLeaseDescriptionTable", "presentation": ["http://forwardindus.com/role/LeasesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Lessee, Lease, Description [Table]", "documentation": "Disclosure of information about lessee's leases." } } }, "auth_ref": ["r405", "r412"] }, "us-gaap_LesseeLeasesPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LesseeLeasesPolicyTextBlock", "presentation": ["http://forwardindus.com/role/AccountingPoliciesPolicies"], "lang": { "en-us": { "role": { "verboseLabel": "Leases", "label": "Lessee, Leases [Policy Text Block]", "documentation": "Disclosure of accounting policy for leasing arrangement entered into by lessee." } } }, "auth_ref": ["r404"] }, "us-gaap_LesseeOperatingLeaseDescription": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LesseeOperatingLeaseDescription", "presentation": ["http://forwardindus.com/role/LeasesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Lease term, description", "documentation": "Description of lessee's operating lease." } } }, "auth_ref": ["r406"] }, "us-gaap_LesseeOperatingLeaseLiabilityMaturityTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LesseeOperatingLeaseLiabilityMaturityTableTextBlock", "presentation": ["http://forwardindus.com/role/LeasesTables"], "lang": { "en-us": { "role": { "label": "Schedule of future minimum payments under non-cancellable operating leases", "documentation": "Tabular disclosure of undiscounted cash flows of lessee's operating lease liability. Includes, but is not limited to, reconciliation of undiscounted cash flows to operating lease liability recognized in statement of financial position." } } }, "auth_ref": ["r830"] }, "us-gaap_LesseeOperatingLeaseLiabilityPaymentsDue": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LesseeOperatingLeaseLiabilityPaymentsDue", "crdr": "credit", "presentation": ["http://forwardindus.com/role/LeasesDetails-FutureMinimumPaymentsOperatingLease"], "lang": { "en-us": { "role": { "label": "Total future minimum lease payments", "documentation": "Amount of lessee's undiscounted obligation for lease payment for operating lease." } } }, "auth_ref": ["r410"] }, "us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueAfterYearFive": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LesseeOperatingLeaseLiabilityPaymentsDueAfterYearFive", "crdr": "credit", "presentation": ["http://forwardindus.com/role/LeasesDetails-FutureMinimumPaymentsOperatingLease"], "lang": { "en-us": { "role": { "verboseLabel": "Thereafter", "label": "Lessee, Operating Lease, Liability, to be Paid, after Year Five", "documentation": "Amount of lessee's undiscounted obligation for lease payment for operating lease due after fifth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)." } } }, "auth_ref": ["r410"] }, "us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueNextTwelveMonths": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LesseeOperatingLeaseLiabilityPaymentsDueNextTwelveMonths", "crdr": "credit", "presentation": ["http://forwardindus.com/role/LeasesDetails-FutureMinimumPaymentsOperatingLease"], "lang": { "en-us": { "role": { "verboseLabel": "Remainder of Fiscal 2025", "label": "Lessee, Operating Lease, Liability, to be Paid, Year One", "documentation": "Amount of lessee's undiscounted obligation for lease payment for operating lease to be paid in next fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)." } } }, "auth_ref": ["r410"] }, "us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueYearFive": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LesseeOperatingLeaseLiabilityPaymentsDueYearFive", "crdr": "credit", "presentation": ["http://forwardindus.com/role/LeasesDetails-FutureMinimumPaymentsOperatingLease"], "lang": { "en-us": { "role": { "verboseLabel": "Fiscal 2029", "label": "Lessee, Operating Lease, Liability, to be Paid, Year Five", "documentation": "Amount of lessee's undiscounted obligation for lease payment for operating lease to be paid in fifth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)." } } }, "auth_ref": ["r410"] }, "us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueYearFour": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LesseeOperatingLeaseLiabilityPaymentsDueYearFour", "crdr": "credit", "presentation": ["http://forwardindus.com/role/LeasesDetails-FutureMinimumPaymentsOperatingLease"], "lang": { "en-us": { "role": { "verboseLabel": "Fiscal 2028", "label": "Lessee, Operating Lease, Liability, to be Paid, Year Four", "documentation": "Amount of lessee's undiscounted obligation for lease payment for operating lease to be paid in fourth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)." } } }, "auth_ref": ["r410"] }, "us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueYearThree": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LesseeOperatingLeaseLiabilityPaymentsDueYearThree", "crdr": "credit", "presentation": ["http://forwardindus.com/role/LeasesDetails-FutureMinimumPaymentsOperatingLease"], "lang": { "en-us": { "role": { "verboseLabel": "Fiscal 2027", "label": "Lessee, Operating Lease, Liability, to be Paid, Year Three", "documentation": "Amount of lessee's undiscounted obligation for lease payment for operating lease to be paid in third fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)." } } }, "auth_ref": ["r410"] }, "us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueYearTwo": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LesseeOperatingLeaseLiabilityPaymentsDueYearTwo", "crdr": "credit", "presentation": ["http://forwardindus.com/role/LeasesDetails-FutureMinimumPaymentsOperatingLease"], "lang": { "en-us": { "role": { "verboseLabel": "Fiscal 2026", "label": "Lessee, Operating Lease, Liability, to be Paid, Year Two", "documentation": "Amount of lessee's undiscounted obligation for lease payment for operating lease to be paid in second fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)." } } }, "auth_ref": ["r410"] }, "us-gaap_LesseeOperatingLeaseLiabilityUndiscountedExcessAmount": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LesseeOperatingLeaseLiabilityUndiscountedExcessAmount", "crdr": "credit", "presentation": ["http://forwardindus.com/role/LeasesDetails-FutureMinimumPaymentsOperatingLease"], "lang": { "en-us": { "role": { "negatedLabel": "Less imputed 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": ["r410"] }, "us-gaap_LesseeOperatingLeaseTermOfContract": { "xbrltype": "durationItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LesseeOperatingLeaseTermOfContract", "presentation": ["http://forwardindus.com/role/LeasesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Term of lease", "documentation": "Term of lessee's operating lease, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days." } } }, "auth_ref": ["r829"] }, "us-gaap_LesseeOperatingLeasesTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LesseeOperatingLeasesTextBlock", "presentation": ["http://forwardindus.com/role/Leases"], "lang": { "en-us": { "role": { "label": "LEASES", "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": ["r400"] }, "us-gaap_Liabilities": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "Liabilities", "crdr": "credit", "calculation": { "http://forwardindus.com/role/CondensedConsolidatedBalanceSheets": { "parentTag": "us-gaap_LiabilitiesAndStockholdersEquity", "weight": 1.0, "order": 1.0 } }, "presentation": ["http://forwardindus.com/role/CondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "totalLabel": "Total liabilities", "label": "Liabilities", "documentation": "Amount of liability recognized for present obligation requiring transfer or otherwise providing economic benefit to others." } } }, "auth_ref": ["r8", "r58", "r59", "r60", "r62", "r63", "r64", "r65", "r160", "r245", "r287", "r288", "r290", "r291", "r292", "r293", "r294", "r296", "r297", "r376", "r377", "r378", "r389", "r534", "r621", "r676", "r820", "r832", "r833"] }, "us-gaap_LiabilitiesAndStockholdersEquity": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LiabilitiesAndStockholdersEquity", "crdr": "credit", "calculation": { "http://forwardindus.com/role/CondensedConsolidatedBalanceSheets": { "parentTag": null, "weight": null, "order": null, "root": true } }, "presentation": ["http://forwardindus.com/role/CondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "totalLabel": "Total liabilities and shareholders' 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": ["r72", "r105", "r469", "r649", "r775", "r789", "r827"] }, "us-gaap_LiabilitiesAndStockholdersEquityAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LiabilitiesAndStockholdersEquityAbstract", "presentation": ["http://forwardindus.com/role/CondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "label": "Liabilities and shareholders' equity" } } }, "auth_ref": [] }, "us-gaap_LiabilitiesCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LiabilitiesCurrent", "crdr": "credit", "calculation": { "http://forwardindus.com/role/CondensedConsolidatedBalanceSheets": { "parentTag": "us-gaap_Liabilities", "weight": 1.0, "order": 1.0 } }, "presentation": ["http://forwardindus.com/role/CondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "totalLabel": "Total current liabilities", "label": "Liabilities, Current", "documentation": "Total obligations incurred as part of normal operations that are expected to be paid during the following twelve months or within one business cycle, if longer." } } }, "auth_ref": ["r60", "r129", "r160", "r245", "r287", "r288", "r290", "r291", "r292", "r293", "r294", "r296", "r297", "r376", "r377", "r378", "r389", "r649", "r820", "r832", "r833"] }, "us-gaap_LiabilitiesCurrentAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LiabilitiesCurrentAbstract", "presentation": ["http://forwardindus.com/role/CondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "label": "Current liabilities:" } } }, "auth_ref": [] }, "us-gaap_LiabilitiesNoncurrentAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LiabilitiesNoncurrentAbstract", "presentation": ["http://forwardindus.com/role/CondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "label": "Other liabilities:" } } }, "auth_ref": [] }, "dei_LocalPhoneNumber": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "LocalPhoneNumber", "presentation": ["http://forwardindus.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Local Phone Number", "documentation": "Local phone number for entity." } } }, "auth_ref": [] }, "us-gaap_LongtermDebtTypeAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LongtermDebtTypeAxis", "presentation": ["http://forwardindus.com/role/RelatedPartyTransactionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Long-Term Debt, Type [Axis]", "documentation": "Information by type of long-term debt." } } }, "auth_ref": ["r8", "r815", "r816", "r817"] }, "us-gaap_LongtermDebtTypeDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LongtermDebtTypeDomain", "presentation": ["http://forwardindus.com/role/RelatedPartyTransactionsDetailsNarrative"], "lang": { "en-us": { "role": { "documentation": "Type of long-term debt arrangement, such as notes, line of credit, commercial paper, asset-based financing, project financing, letter of credit financing. These are debt arrangements that originally required repayment more than twelve months after issuance or greater than the normal operating cycle of the company, if longer." } } }, "auth_ref": ["r8", "r24", "r815", "r816", "r817"] }, "srt_MajorCustomersAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "MajorCustomersAxis", "presentation": ["http://forwardindus.com/role/SegmentsAndConcentrationsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Customer [Axis]" } } }, "auth_ref": ["r237", "r644", "r659", "r664", "r822", "r837", "r838", "r839", "r841", "r842", "r843", "r844", "r845", "r846", "r847", "r848", "r849", "r850", "r851", "r852", "r853", "r854", "r855", "r856", "r857", "r858", "r859", "r860", "r861", "r862", "r863", "r864", "r865"] }, "ecd_MeasureAxis": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "MeasureAxis", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "label": "Measure [Axis]" } } }, "auth_ref": ["r729"] }, "ecd_MeasureName": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "MeasureName", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "label": "Name" } } }, "auth_ref": ["r729"] }, "ecd_MnpiDiscTimedForCompValFlag": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "MnpiDiscTimedForCompValFlag", "presentation": ["http://xbrl.sec.gov/ecd/role/AwardTimingDisclosure"], "lang": { "en-us": { "role": { "label": "MNPI Disclosure Timed for Compensation Value" } } }, "auth_ref": ["r748"] }, "ford_MonthlyMember": { "xbrltype": "domainItemType", "nsuri": "http://forwardindus.com/20241231", "localname": "MonthlyMember", "presentation": ["http://forwardindus.com/role/LeasesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Monthly [Member]" } } }, "auth_ref": [] }, "ecd_MtrlTermsOfTrdArrTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "MtrlTermsOfTrdArrTextBlock", "presentation": ["http://xbrl.sec.gov/ecd/role/InsiderTradingArrangements"], "lang": { "en-us": { "role": { "label": "Material Terms of Trading Arrangement" } } }, "auth_ref": ["r756"] }, "srt_NameOfMajorCustomerDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "NameOfMajorCustomerDomain", "presentation": ["http://forwardindus.com/role/SegmentsAndConcentrationsDetailsNarrative"], "auth_ref": ["r237", "r644", "r659", "r664", "r822", "r837", "r838", "r839", "r841", "r842", "r843", "r844", "r845", "r846", "r847", "r848", "r849", "r850", "r851", "r852", "r853", "r854", "r855", "r856", "r857", "r858", "r859", "r860", "r861", "r862", "r863", "r864", "r865"] }, "ecd_NamedExecutiveOfficersFnTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "NamedExecutiveOfficersFnTextBlock", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "label": "Named Executive Officers, Footnote" } } }, "auth_ref": ["r730"] }, "us-gaap_NatureOfOperations": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NatureOfOperations", "presentation": ["http://forwardindus.com/role/Overview"], "lang": { "en-us": { "role": { "label": "OVERVIEW", "documentation": "The entire disclosure for the nature of an entity's business, major products or services, principal markets including location, and the relative importance of its operations in each business and the basis for the determination, including but not limited to, assets, revenues, or earnings. For an entity that has not commenced principal operations, disclosures about the risks and uncertainties related to the activities in which the entity is currently engaged and an understanding of what those activities are being directed toward." } } }, "auth_ref": ["r117", "r123"] }, "us-gaap_NetAssetsSegmentMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetAssetsSegmentMember", "presentation": ["http://forwardindus.com/role/SegmentsAndConcentrationsDetails-SegmentAssets"], "lang": { "en-us": { "role": { "label": "Net Assets, Segment [Member]", "documentation": "Carrying amount as of the balance sheet date of the total assets less the total liabilities of a business segment when it serves as a benchmark in a concentration of risk calculation." } } }, "auth_ref": [] }, "us-gaap_NetCashProvidedByUsedInFinancingActivities": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetCashProvidedByUsedInFinancingActivities", "crdr": "debit", "calculation": { "http://forwardindus.com/role/CondensedConsolidatedStatementsOfCashFlows": { "parentTag": "us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseExcludingExchangeRateEffect", "weight": 1.0, "order": 3.0 } }, "presentation": ["http://forwardindus.com/role/CondensedConsolidatedStatementsOfCashFlows"], "lang": { "en-us": { "role": { "totalLabel": "Net cash used in financing activities", "label": "Net Cash Provided by (Used in) Financing Activities", "documentation": "Amount of cash inflow (outflow) from financing activities, including discontinued operations. Financing activity cash flows include obtaining resources from owners and providing them with a return on, and a return of, their investment; borrowing money and repaying amounts borrowed, or settling the obligation; and obtaining and paying for other resources obtained from creditors on long-term credit." } } }, "auth_ref": ["r153"] }, "us-gaap_NetCashProvidedByUsedInFinancingActivitiesAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetCashProvidedByUsedInFinancingActivitiesAbstract", "presentation": ["http://forwardindus.com/role/CondensedConsolidatedStatementsOfCashFlows"], "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://forwardindus.com/role/CondensedConsolidatedStatementsOfCashFlows": { "parentTag": "us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseExcludingExchangeRateEffect", "weight": 1.0, "order": 2.0 } }, "presentation": ["http://forwardindus.com/role/CondensedConsolidatedStatementsOfCashFlows"], "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": ["r153"] }, "us-gaap_NetCashProvidedByUsedInInvestingActivitiesContinuingOperationsAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetCashProvidedByUsedInInvestingActivitiesContinuingOperationsAbstract", "presentation": ["http://forwardindus.com/role/CondensedConsolidatedStatementsOfCashFlows"], "lang": { "en-us": { "role": { "label": "Investing Activities:" } } }, "auth_ref": [] }, "us-gaap_NetCashProvidedByUsedInOperatingActivities": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetCashProvidedByUsedInOperatingActivities", "calculation": { "http://forwardindus.com/role/CondensedConsolidatedStatementsOfCashFlows": { "parentTag": "us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseExcludingExchangeRateEffect", "weight": 1.0, "order": 1.0 } }, "presentation": ["http://forwardindus.com/role/CondensedConsolidatedStatementsOfCashFlows"], "lang": { "en-us": { "role": { "totalLabel": "Net cash (used in) / provided by operating activities", "label": "Net Cash Provided by (Used in) Operating Activities", "documentation": "Amount of cash inflow (outflow) from operating activities, including discontinued operations. Operating activity cash flows include transactions, adjustments, and changes in value not defined as investing or financing activities." } } }, "auth_ref": ["r86", "r87", "r88"] }, "us-gaap_NetCashProvidedByUsedInOperatingActivitiesContinuingOperationsAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetCashProvidedByUsedInOperatingActivitiesContinuingOperationsAbstract", "presentation": ["http://forwardindus.com/role/CondensedConsolidatedStatementsOfCashFlows"], "lang": { "en-us": { "role": { "label": "Operating Activities:" } } }, "auth_ref": [] }, "us-gaap_NetIncomeLoss": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetIncomeLoss", "crdr": "credit", "calculation": { "http://forwardindus.com/role/CondensedConsolidatedStatementsOfCashFlows": { "parentTag": "us-gaap_NetCashProvidedByUsedInOperatingActivities", "weight": 1.0, "order": 1.0 }, "http://forwardindus.com/role/CondensedConsolidatedStatementsOfOperations": { "parentTag": null, "weight": null, "order": null, "root": true } }, "presentation": ["http://forwardindus.com/role/CondensedConsolidatedStatementsOfCashFlows", "http://forwardindus.com/role/CondensedConsolidatedStatementsOfOperations", "http://forwardindus.com/role/CondensedConsolidatedStatementsOfShareholdersEquity", "http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "totalLabel": "Net loss", "label": "Net loss", "verboseLabel": "Net Income (Loss)", "documentation": "The portion of profit or loss for the period, net of income taxes, which is attributable to the parent." } } }, "auth_ref": ["r80", "r88", "r109", "r127", "r144", "r145", "r149", "r160", "r167", "r169", "r170", "r171", "r172", "r173", "r176", "r177", "r183", "r245", "r287", "r288", "r290", "r291", "r292", "r293", "r294", "r296", "r297", "r371", "r374", "r388", "r389", "r474", "r557", "r578", "r579", "r675", "r820"] }, "ford_NetIncomeLoss1": { "xbrltype": "monetaryItemType", "nsuri": "http://forwardindus.com/20241231", "localname": "NetIncomeLoss1", "crdr": "credit", "presentation": ["http://forwardindus.com/role/EarningsPerShareDetails-DilutedLossPerShare"], "lang": { "en-us": { "role": { "verboseLabel": "Net loss", "label": "NetIncomeLoss1" } } }, "auth_ref": [] }, "us-gaap_NewAccountingPronouncementsPolicyPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NewAccountingPronouncementsPolicyPolicyTextBlock", "presentation": ["http://forwardindus.com/role/AccountingPoliciesPolicies"], "lang": { "en-us": { "role": { "label": "Recent Accounting Pronouncements", "documentation": "Disclosure of accounting policy pertaining to new accounting pronouncements that may impact the entity's financial reporting. Includes, but is not limited to, quantification of the expected or actual impact." } } }, "auth_ref": [] }, "ford_NewYorkLocationMember": { "xbrltype": "domainItemType", "nsuri": "http://forwardindus.com/20241231", "localname": "NewYorkLocationMember", "presentation": ["http://forwardindus.com/role/LeasesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "New York Location [Member]" } } }, "auth_ref": [] }, "dei_NoTradingSymbolFlag": { "xbrltype": "trueItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "NoTradingSymbolFlag", "presentation": ["http://forwardindus.com/role/Cover"], "lang": { "en-us": { "role": { "label": "No Trading Symbol Flag", "documentation": "Boolean flag that is true only for a security having no trading symbol." } } }, "auth_ref": [] }, "ford_NonEmployeeDirectorsMember": { "xbrltype": "domainItemType", "nsuri": "http://forwardindus.com/20241231", "localname": "NonEmployeeDirectorsMember", "presentation": 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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": ["r407", "r648"] }, "us-gaap_OperatingLeaseExpense": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OperatingLeaseExpense", "crdr": "debit", "presentation": ["http://forwardindus.com/role/LeasesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Total operating lease expense", "documentation": "Amount of operating lease expense. 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This item includes treasury stock repurchased by the entity. Note: elements for number of nonredeemable preferred shares, par value and other disclosure concepts are in another section within stockholders' equity." } } }, "auth_ref": ["r66", "r467", "r649"] }, "us-gaap_PrepaidExpenseAndOtherAssetsCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PrepaidExpenseAndOtherAssetsCurrent", "crdr": "debit", "calculation": { "http://forwardindus.com/role/CondensedConsolidatedBalanceSheets": { "parentTag": "us-gaap_AssetsCurrent", "weight": 1.0, "order": 5.0 } }, "presentation": ["http://forwardindus.com/role/CondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "label": "Prepaid expenses and other current assets", "documentation": "Amount of asset related to consideration paid in advance for costs that provide economic benefits in future periods, and amount of other assets that are expected to be realized or consumed within one year or the normal operating cycle, if longer." } } }, "auth_ref": ["r772"] }, "srt_ProductOrServiceAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "ProductOrServiceAxis", "presentation": ["http://forwardindus.com/role/RelatedPartyTransactionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Product and Service [Axis]" } } }, "auth_ref": ["r233", "r425", "r489", "r490", "r491", "r492", "r493", "r494", "r495", "r612", "r642", "r658", "r660", "r661", "r665", "r666", "r818", "r819", "r822", "r837", "r838", "r839", "r840", "r841", "r842", "r843", "r844", "r845", "r846", "r847", "r848", "r849", "r850", "r851", "r852", "r853", "r854", "r855", "r856", "r857", "r858", "r859", "r860", "r861", "r862", "r863", "r864", "r865"] }, "srt_ProductsAndServicesDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "ProductsAndServicesDomain", "presentation": ["http://forwardindus.com/role/RelatedPartyTransactionsDetailsNarrative"], "auth_ref": ["r233", "r425", "r489", "r490", "r491", "r492", "r493", "r494", "r495", "r612", "r642", "r658", "r660", "r661", "r665", "r666", "r818", "r819", "r822", "r837", "r838", "r839", "r840", "r841", "r842", "r843", "r844", "r845", "r846", "r847", "r848", "r849", "r850", "r851", "r852", "r853", "r854", "r855", "r856", "r857", "r858", "r859", "r860", "r861", "r862", "r863", "r864", "r865"] }, "ford_PromissoryNoteMember": { "xbrltype": "domainItemType", "nsuri": "http://forwardindus.com/20241231", "localname": "PromissoryNoteMember", "presentation": ["http://forwardindus.com/role/RelatedPartyTransactionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Promissory Note [Member]" } } }, "auth_ref": [] }, "us-gaap_PropertyPlantAndEquipmentNet": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyPlantAndEquipmentNet", "crdr": "debit", "calculation": { "http://forwardindus.com/role/CondensedConsolidatedBalanceSheets": { "parentTag": "us-gaap_Assets", "weight": 1.0, "order": 2.0 } }, "presentation": ["http://forwardindus.com/role/CondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "label": "Property and equipment, net", "documentation": "Amount after accumulated depreciation, depletion and amortization of physical assets used in the normal conduct of business to produce goods and services and not intended for resale. Examples include, but are not limited to, land, buildings, machinery and equipment, office equipment, and furniture and fixtures." } } }, "auth_ref": ["r4", "r411", "r461", "r471", "r649"] }, "us-gaap_ProvisionForOtherCreditLosses": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProvisionForOtherCreditLosses", "crdr": "debit", "calculation": { "http://forwardindus.com/role/CondensedConsolidatedStatementsOfCashFlows": { "parentTag": "us-gaap_NetCashProvidedByUsedInOperatingActivities", "weight": 1.0, "order": 4.0 } }, "presentation": ["http://forwardindus.com/role/CondensedConsolidatedStatementsOfCashFlows"], "lang": { "en-us": { "role": { "label": "Credit loss expense/(recoveries)", "documentation": "Amount of expense related to credit loss from transactions other than loan and lease transactions." } } }, "auth_ref": ["r2", "r106"] }, "ford_PurchaseMember": { "xbrltype": "domainItemType", "nsuri": "http://forwardindus.com/20241231", "localname": "PurchaseMember", "presentation": ["http://forwardindus.com/role/RelatedPartyTransactionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Purchase [Member]" } } }, "auth_ref": [] }, "ecd_PvpTable": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "PvpTable", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "label": "Pay vs Performance Disclosure [Table]" } } }, "auth_ref": ["r725"] }, "ecd_PvpTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "PvpTableTextBlock", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "label": "Pay vs Performance Disclosure, Table" } } }, "auth_ref": ["r725"] }, "us-gaap_ReceivablesPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ReceivablesPolicyTextBlock", "presentation": ["http://forwardindus.com/role/AccountingPoliciesPolicies"], "lang": { "en-us": { "role": { "label": "Accounts Receivable", "documentation": "Disclosure of accounting policy for receivable. Includes, but is not limited to, accounts receivable and financing receivable." } } }, "auth_ref": ["r240", "r241", "r242", "r244", "r788"] }, "ecd_RecoveryOfErrCompDisclosureLineItems": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "RecoveryOfErrCompDisclosureLineItems", "auth_ref": ["r692", "r703", "r713", "r738"] }, "ford_RelatedCustomerMember": { "xbrltype": "domainItemType", "nsuri": "http://forwardindus.com/20241231", "localname": "RelatedCustomerMember", "presentation": ["http://forwardindus.com/role/RelatedPartyTransactionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Related Customer [Member]" } } }, "auth_ref": [] }, "ford_RelatedPartyCosts1": { "xbrltype": "monetaryItemType", "nsuri": "http://forwardindus.com/20241231", "localname": "RelatedPartyCosts1", "crdr": "debit", "presentation": ["http://forwardindus.com/role/RelatedPartyTransactionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Related party costs" } } }, "auth_ref": [] }, "us-gaap_RelatedPartyDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RelatedPartyDomain", "presentation": ["http://forwardindus.com/role/RelatedPartyTransactionsDetailsNarrative"], "lang": { "en-us": { "role": { "documentation": "Related and nonrelated parties. Related party includes, but is not limited to, affiliate, other entity for which investment is accounted for under equity method, trust for benefit of employee, principal owner, management, and member of immediate family, and other party that may be prevented from pursuing separate interests because of control, significant influence, or ownership interest." } } }, "auth_ref": ["r238", "r328", "r417", "r418", "r464", "r470", "r529", "r530", "r531", "r532", "r533", "r554", "r556", "r587"] }, "us-gaap_RelatedPartyTransactionLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RelatedPartyTransactionLineItems", "presentation": ["http://forwardindus.com/role/RelatedPartyTransactionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Related Party Transaction [Line Items]", "documentation": "Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table." } } }, "auth_ref": ["r238", "r561", "r562", "r565"] }, "us-gaap_RelatedPartyTransactionsAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RelatedPartyTransactionsAbstract", "lang": { "en-us": { "role": { "label": "Related Party Transactions [Abstract]" } } }, "auth_ref": [] }, "us-gaap_RelatedPartyTransactionsByRelatedPartyAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname":

"RelatedPartyTransactionsByRelatedPartyAxis", "presentation": ["http://forwardindus.com/role/RelatedPartyTransactionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Related and Nonrelated Parties [Axis]", "documentation": "Information by related and nonrelated parties. Related party includes, but is not limited to, affiliate, other entity for which investment is accounted for under equity method, trust for benefit of employee, principal owner, management, and member of immediate family, and other party that may be prevented from pursuing separate interests because of control, significant influence, or ownership interest." } } }, "auth_ref": ["r238", "r328", "r417", "r418", "r464", "r470", "r529", "r530", "r531", "r532", "r533", "r554", "r556", "r587", "r831"] }, "us-gaap_RelatedPartyTransactionsDisclosureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RelatedPartyTransactionsDisclosureTextBlock", "presentation": ["http://forwardindus.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": ["r414", "r415", "r416", "r418", "r420", "r509", "r510", "r511", "r563", "r564", "r565", "r584", "r586"] }, "us-gaap_RepaymentsOfNotesPayable": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RepaymentsOfNotesPayable", "crdr": "credit", "calculation": { "http://forwardindus.com/role/CondensedConsolidatedStatementsOfCashFlows": { "parentTag": "us-gaap_NetCashProvidedByUsedInFinancingActivities", "weight": -1.0, "order": 1.0 } }, "presentation": ["http://forwardindus.com/role/CondensedConsolidatedStatementsOfCashFlows"], "lang": { "en-us": { "role": { "negatedLabel": "Repayment of note payable to Forward China (related party)", "label": "Repayments of Notes Payable", "documentation": "The cash outflow for a borrowing supported by a written promise to pay an obligation." } } }, "auth_ref": ["r85"] }, "srt_RepurchaseAgreementCounterpartyNameDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "RepurchaseAgreementCounterpartyNameDomain", "presentation": ["http://forwardindus.com/role/DiscontinuedOperationsAndAssetsHeldForSaleDetailsNarrative", "http://forwardindus.com/role/ShareholdersEquityDetailsNarrative"], "auth_ref": ["r161", "r162", "r300", "r307", "r419", "r423", "r462", "r616", "r617"] }, "ecd_RestatementDateAxis": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "RestatementDateAxis", "presentation": ["http://xbrl.sec.gov/ecd/role/ErrCompDisclosure"], "lang": { "en-us": { "role": { "label": "Restatement Determination Date [Axis]" } } }, "auth_ref": ["r693", "r704", "r714", "r739"] }, "ecd_RestatementDeterminationDate": { "xbrltype": "dateItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "RestatementDeterminationDate", "presentation": ["http://xbrl.sec.gov/ecd/role/ErrCompDisclosure"], "lang": { "en-us": { "role": { "label": "Restatement Determination Date" } } }, "auth_ref": ["r694", "r705", "r715", "r740"] }, "ecd_RestatementDoesNotRequireRecoveryTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "RestatementDoesNotRequireRecoveryTextBlock", "presentation": ["http://xbrl.sec.gov/ecd/role/ErrCompDisclosure"], "lang": { "en-us": { "role": { "label": "Restatement does not require Recovery" } } }, "auth_ref": ["r701", "r712", "r722", "r747"] }, "us-gaap_RetainedEarningsAccumulatedDeficit": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RetainedEarningsAccumulatedDeficit", "crdr": "credit", "calculation": { "http://forwardindus.com/role/CondensedConsolidatedBalanceSheets": { "parentTag": "us-gaap_StockholdersEquity", "weight": 1.0, "order": 4.0 } }, "presentation": ["http://forwardindus.com/role/CondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "label": "Accumulated deficit", "documentation": "Amount of accumulated undistributed earnings (deficit)." } } }, "auth_ref": ["r69", "r100", "r468", "r499", "r500", "r508", "r537", "r649"] }, "us-gaap_RetainedEarningsMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RetainedEarningsMember", "presentation": ["http://forwardindus.com/role/CondensedConsolidatedStatementsOfShareholdersEquity"], "lang": { "en-us": { "role": { "label": "Retained Earnings [Member]", "documentation": "Accumulated undistributed earnings (deficit)." } } }, "auth_ref": ["r125", "r164", "r165", "r166", "r168", "r173", "r175", "r177", "r246", "r247", "r283", "r364", "r365", "r368", "r369", "r370", "r372", "r373", "r374", "r379", "r381", "r382", "r384", "r386", "r399", "r401", "r496", "r498", "r512", "r868"] }, "us-gaap_RevenueFromContractWithCustomerIncludingAssessedTax": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevenueFromContractWithCustomerIncludingAssessedTax", "crdr": "credit", "calculation": { "http://forwardindus.com/role/CondensedConsolidatedStatementsOfOperations": { "parentTag": "us-gaap_Revenues", "weight": 1.0, "order": 1.0 } }, "presentation": ["http://forwardindus.com/role/CondensedConsolidatedStatementsOfOperations"], "lang": { "en-us": { "role": { "label": "Revenues, net", "documentation": "Amount, including tax collected from customer, of revenue from satisfaction of performance obligation by transferring promised good or service to customer. Tax collected from customer is tax assessed by governmental authority that is both imposed on and concurrent with specific revenue-producing transaction, including, but not limited to, sales, use, value-added and excise." } } }, "auth_ref": ["r110", "r111", "r191", "r200", "r201", "r223", "r229", "r233", "r235", "r237", "r325", "r326", "r425"] }, "ford_RevenueFromRelatedParties1": { "xbrltype": "monetaryItemType", "nsuri": "http://forwardindus.com/20241231", "localname": "RevenueFromRelatedParties1", "crdr": "credit", "presentation": ["http://forwardindus.com/role/RelatedPartyTransactionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Revenue from related party" } } }, "auth_ref": [] }, "us-gaap_RevenueNotFromContractWithCustomer": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevenueNotFromContractWithCustomer", "crdr": "credit", "calculation": { "http://forwardindus.com/role/CondensedConsolidatedStatementsOfOperations": { "parentTag": "us-gaap_Revenues", "weight": 1.0, "order": 2.0 } }, "presentation": ["http://forwardindus.com/role/CondensedConsolidatedStatementsOfOperations"], "lang": { "en-us": { "role": { "label": "Revenues, net - related party", "documentation": "Amount of revenue that is not accounted for under Topic 606." } } }, "auth_ref": ["r769"] }, "us-gaap_RevenueRecognitionPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevenueRecognitionPolicyTextBlock", "presentation": ["http://forwardindus.com/role/AccountingPoliciesPolicies"], "lang": { "en-us": { "role": { "label": "Revenue Recognition", "documentation": "Disclosure of accounting policy for revenue. Includes revenue from contract with customer and from other sources." } } }, "auth_ref": ["r559", "r611", "r619"] }, "us-gaap_Revenues": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "Revenues", "crdr": "credit", "calculation": { "http://forwardindus.com/role/CondensedConsolidatedStatementsOfOperations": { "parentTag": "us-gaap_GrossProfit", "weight": 1.0, "order": 1.0 } }, "presentation": ["http://forwardindus.com/role/CondensedConsolidatedStatementsOfOperations", "http://forwardindus.com/role/SegmentsAndConcentrationsDetails-Operations"], "lang": { "en-us": { "role": { "label": "Total revenues, net", "verboseLabel": "Segment revenues", "documentation": "Amount of revenue recognized from goods sold, services rendered, insurance premiums, or other activities that constitute an earning process. Includes, but is not limited to, investment and interest income before deduction of interest expense when recognized as a component of revenue, and sales and trading gain (loss)." } } }, "auth_ref": ["r110", "r111", "r150", "r160", "r191", "r200", "r201", "r223", "r229", "r233", "r235", "r237", "r245", "r287", "r288", "r290", "r291", "r292", "r293", "r294", "r296", "r297", "r389", "r460", "r628", "r820"] }, "ecd_Rule10b51ArrAdoptedFlag": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "Rule10b51ArrAdoptedFlag", "presentation": ["http://xbrl.sec.gov/ecd/role/InsiderTradingArrangements"], "lang": { "en-us": { "role": { "label": "Rule 10b5-1 Arrangement Adopted" } } }, "auth_ref": ["r756"] }, "ecd_Rule10b51ArrTrmntdFlag": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "Rule10b51ArrTrmntdFlag", "presentation": ["http://xbrl.sec.gov/ecd/role/InsiderTradingArrangements"], "lang": { "en-us": { "role": { "label": "Rule 10b5-1 Arrangement Terminated" } } }, "auth_ref": ["r756"] }, "us-gaap_SalesRevenueNetMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SalesRevenueNetMember", "presentation": ["http://forwardindus.com/role/SegmentsAndConcentrationsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Revenue Benchmark [Member]", "documentation": "Revenue from sale of product and rendering of service and other sources of income, when it serves as benchmark in concentration of risk calculation." } } }, "auth_ref": ["r237", "r766"] }, "us-gaap_ScheduleOfAntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfAntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareTable", "presentation": ["http://forwardindus.com/role/EarningsPerShareDetails-AntidilutiveShares"], "lang": { "en-us": { "role": { "label": "Antidilutive Security, Excluded EPS Calculation [Table]", "documentation": "Disclosure of information about security that could potentially dilute basic earnings per share (EPS) in future that was not included in calculation of diluted EPS." } } }, "auth_ref": ["r14"] }, "us-gaap_ScheduleOfAntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfAntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareTextBlock", "presentation": ["http://forwardindus.com/role/EarningsPerShareTables"], "lang": { "en-us": { "role": { "label": "Schedule of anti-dilutive shares", "documentation": "Tabular disclosure of securities (including those issuable pursuant to contingent stock agreements) that could potentially dilute basic earnings per share (EPS) in the future that were not included in the computation of diluted EPS because to do so would increase EPS amounts or decrease loss per share amounts for the period presented, by antidilutive securities." } } }, "auth_ref": ["r14"] }, "us-gaap_ScheduleOfDisposalGroupsIncludingDiscontinuedOperationsIncomeStatementBalanceSheetAndAdditionalDisclosuresTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfDisposalGroupsIncludingDiscontinuedOperationsIncomeStatementBalanceSheetAndAdditionalDisclosuresTextBlock", "presentation": ["http://forwardindus.com/role/DiscontinuedOperationsAndAssetsHeldForSaleTables"], "lang": { "en-us": { "role": { "label": "Schedule of discontinued operations", "documentation": "Tabular disclosure of information related to a disposal group. Includes, but is not limited to, a discontinued operation, disposal classified as held-for-sale or disposed of by means other than sale or disposal of an individually significant component." } } }, "auth_ref": ["r5", "r7", "r9", "r40", "r46", "r47", "r48", "r49", "r50", "r53", "r55", "r56", "r94"] }, "us-gaap_ScheduleOfEarningsPerShareBasicAndDilutedTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfEarningsPerShareBasicAndDilutedTableTextBlock", "presentation": ["http://forwardindus.com/role/EarningsPerShareTables"], "lang": { "en-us": { "role": { "label": "Schedule of reconciliation of basic and diluted earnings per share", "documentation": "Tabular disclosure of an entity's basic and diluted earnings per share calculations, including a reconciliation of numerators and denominators of the basic and diluted per-share computations for income from continuing operations." } } }, "auth_ref": ["r781"] }, "us-gaap_ScheduleOfEntityWideRevenueByMajorCustomersByReportingSegmentsTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfEntityWideRevenueByMajorCustomersByReportingSegmentsTable", "presentation": ["http://forwardindus.com/role/SegmentsAndConcentrationsDetails-SegmentAssets", "http://forwardindus.com/role/SegmentsAndConcentrationsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Schedule of Revenue by Major Customers, by Reporting Segments [Table]", "documentation": "Disclosure of information about the extent of the entity's reliance on its major customers." } } }, "auth_ref": ["r91"] }, "us-gaap_ScheduleOfFiniteLivedIntangibleAssetsTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfFiniteLivedIntangibleAssetsTable", "presentation": ["http://forwardindus.com/role/IntangibleAssetsAndGoodwillDetails-IntangibleAssets", "http://forwardindus.com/role/IntangibleAssetsAndGoodwillDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Intangible Asset, Finite-Lived [Table]", "documentation": "Disclosure of information about finite-lived intangible asset. Excludes indefinite-lived intangible asset." } } }, "auth_ref": ["r269", "r275", "r278", "r279", "r281", "r426", "r609", "r635"] }, "us-gaap_ScheduleOfFiniteLivedIntangibleAssetsTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfFiniteLivedIntangibleAssetsTableTextBlock", "presentation": ["http://forwardindus.com/role/IntangibleAssetsAndGoodwillTables"], "lang": { "en-us": { "role": { "label": "Schedule of intangible assets", "documentation": "Tabular disclosure of assets, excluding financial assets and goodwill, lacking physical substance with a finite life, by either major class or business segment." } } }, "auth_ref": ["r635", "r809"] }, "us-gaap_ScheduleOfGoodwillTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfGoodwillTextBlock", "presentation": ["http://forwardindus.com/role/IntangibleAssetsAndGoodwillTables"], "lang": { "en-us": { "role": { "label": "Schedule of roll forward of goodwill", "documentation": "Tabular disclosure of goodwill by reportable segment and in total which includes a rollforward schedule." } } }, "auth_ref": ["r634", "r791", "r792", "r793", "r794", "r795", "r796", "r797", "r798", "r799", "r800", "r801"] }, "us-gaap_ScheduleOfRelatedPartyTransactionsByRelatedPartyTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfRelatedPartyTransactionsByRelatedPartyTable", "presentation": ["http://forwardindus.com/role/RelatedPartyTransactionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Related Party Transaction [Table]", "documentation": "Disclosure of information about related party transaction." } } }, "auth_ref": ["r37", "r38", "r561", "r562", "r565"] }, "ford_ScheduleOfSegmentReportingInformationBySegment1TextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://forwardindus.com/20241231", "localname": "ScheduleOfSegmentReportingInformationBySegment1TextBlock", "presentation": ["http://forwardindus.com/role/SegmentsAndConcentrationsTables"], "lang": { "en-us": { "role": { "label": "Schedule of segment assets" } } }, "auth_ref": [] }, "us-gaap_ScheduleOfSegmentReportingInformationBySegmentTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfSegmentReportingInformationBySegmentTable", "presentation": ["http://forwardindus.com/role/SegmentsAndConcentrationsDetails-Operations"], "lang": { "en-us": { "role": { "label": "Schedule of Segment Reporting Information, by Segment [Table]", "documentation": "Disclosure of information about profit (loss) and total assets by reportable segment." } } }, "auth_ref": ["r20", "r21", "r22"] }, "us-gaap_ScheduleOfSegmentReportingInformationBySegmentTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname":

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An entity discloses certain information on each reportable segment if the amounts (a) are included in the measure of segment profit or loss reviewed by the chief operating decision maker or (b) are otherwise regularly provided to the chief operating decision maker, even if not included in that measure of segment profit or loss." } } }, "auth_ref": ["r20", "r21", "r22"] }, "us-gaap_ScheduleOfStockByClassTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfStockByClassTable", "presentation": ["http://forwardindus.com/role/ShareholdersEquityDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Stock, Class of Stock [Table]", "documentation": "Disclosure of information about stock by class. Includes, but is not limited to, common, convertible, and preferred stocks." } } }, "auth_ref": ["r25", "r26", "r27", "r28", "r29", "r30", "r96", "r98", "r99", "r100", "r136", "r137", "r138", "r193", "r304", "r305", "r307", "r309", "r312", "r317", "r319", "r504", "r505", "r506", "r507", "r641", "r765", "r774"] }, "dei_Security12bTitle": { "xbrltype": "securityTitleItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "Security12bTitle", "presentation": ["http://forwardindus.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Title of 12(b) Security", "documentation": "Title of a 12(b) registered security." } } }, "auth_ref": ["r678"] }, "dei_Security12gTitle": { "xbrltype": "securityTitleItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "Security12gTitle", "presentation": ["http://forwardindus.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Title of 12(g) Security", "documentation": "Title of a 12(g) registered security." } } }, "auth_ref": 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Reportable segments include those that meet any of the following quantitative thresholds a) it's reported revenue, including sales to external customers and intersegment sales or transfers is 10 percent or more of the combined revenue, internal and external, of all operating segments b) the absolute amount of its reported profit or loss is 10 percent or more of the greater, in absolute amount of 1) the combined reported profit of all operating segments that did not report a loss or 2) the combined reported loss of all operating segments that did report a loss c) its assets are 10 percent or more of the combined assets of all operating segments." } } }, "auth_ref": ["r113", "r191", "r195", "r196", "r197", "r198", "r199", "r212", "r214", "r215", "r227", "r228", "r229", "r230", "r231", "r233", "r234", "r237", "r623", "r626", "r627", "r628", "r630", "r632", "r633"] }, "us-gaap_SegmentReportingInformationLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SegmentReportingInformationLineItems", "presentation": ["http://forwardindus.com/role/SegmentsAndConcentrationsDetails-Operations"], "lang": { "en-us": { "role": { "label": "Segment Reporting Information [Line Items]", "documentation": "Line items represent financial concepts included in a table. 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Excludes employee stock ownership plan (ESOP)." } } }, "auth_ref": ["r31", "r32"] }, "us-gaap_StockIssuedDuringPeriodSharesStockOptionsExercised": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "StockIssuedDuringPeriodSharesStockOptionsExercised", "presentation": ["http://forwardindus.com/role/ShareholdersEquityDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Stock options exercised, shares", "documentation": "Number of share options (or share units) exercised during the current period." } } }, "auth_ref": ["r6", "r66", "r67", "r100", "r337"] }, "us-gaap_StockOptionMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "StockOptionMember", "presentation": ["http://forwardindus.com/role/EarningsPerShareDetails-AntidilutiveShares", "http://forwardindus.com/role/ShareholdersEquityDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Equity Option [Member]", "documentation": "Contracts conveying rights, but not obligations, to buy or sell a specific quantity of stock at a specified price during a specified period (an American option) or at a specified date (a European option)." } } }, "auth_ref": ["r669"] }, "us-gaap_StockholdersEquity": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "StockholdersEquity", "crdr": "credit", "calculation": { "http://forwardindus.com/role/CondensedConsolidatedBalanceSheets": { "parentTag": "us-gaap_LiabilitiesAndStockholdersEquity", "weight": 1.0, "order": 3.0 } }, "presentation": ["http://forwardindus.com/role/CondensedConsolidatedBalanceSheets", "http://forwardindus.com/role/CondensedConsolidatedStatementsOfShareholdersEquity"], "lang": { "en-us": { "role": { "totalLabel": "Total shareholders' equity", "periodStartLabel": "Beginning balance, value", "periodEndLabel": "Ending balance, value", "label": "Equity, Attributable to Parent", "documentation": "Amount of equity (deficit) attributable to parent. Excludes temporary equity and equity attributable to noncontrolling interest." } } }, "auth_ref": ["r67", "r70", "r71", "r92", "r538", "r555", "r581", "r582", "r649", "r676", "r775", "r789", "r827", "r868"] }, "us-gaap_StockholdersEquityAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "StockholdersEquityAbstract", "presentation": ["http://forwardindus.com/role/CondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "label": "Shareholders' equity:" } } }, "auth_ref": [] }, "us-gaap_StockholdersEquityNoteDisclosureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "StockholdersEquityNoteDisclosureTextBlock", "presentation": ["http://forwardindus.com/role/ShareholdersEquity"], "lang": { "en-us": { "role": { "label": "SHAREHOLDERS\u2019 EQUITY", "documentation": "The entire disclosure for equity." } } }, "auth_ref": ["r97", "r159", "r303", "r305", "r308", "r309", "r310", "r311", "r312", "r313", "r314", "r315", "r316", "r318", "r321", "r385", "r583", "r585", "r597"] }, "us-gaap_SubsequentEventsAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SubsequentEventsAbstract", "lang": { "en-us": { "role": { "label": "Subsequent Events [Abstract]" } } }, "auth_ref": [] }, "us-gaap_SubsequentEventsTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SubsequentEventsTextBlock", "presentation": ["http://forwardindus.com/role/SubsequentEvent"], "lang": { "en-us": { "role": { "label": "SUBSEQUENT EVENT", "documentation": "The entire disclosure for significant events or transactions that occurred after the balance sheet date through the date the financial statements were issued or the date the financial statements were available to be issued. Examples include: the sale of a capital stock issue, purchase of a business, settlement of litigation, catastrophic loss, significant foreign exchange rate changes, loans to insiders or affiliates, and transactions not in the ordinary course of business." } } }, "auth_ref": ["r421", "r422"] }, "us-gaap_SupplementalCashFlowInformationAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SupplementalCashFlowInformationAbstract", "presentation": ["http://forwardindus.com/role/CondensedConsolidatedStatementsOfCashFlows"], "lang": { "en-us": { "role": { "label": "Supplemental Disclosures of Cash Flow Information:" } } }, "auth_ref": [] }, "ecd_TabularListTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "TabularListTableTextBlock", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "label": "Tabular List, Table" } } }, "auth_ref": ["r736"] }, 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M7REWV,8,.93]HGQ&EBONT#ZQ,%.Z=+VQL(.!X&NZ4B[/.I=SI=F:/KY8V&BR53>3 MU9/U:3MK?_H]7+__^EO?5WG-C15>(P7 L/E-0_@7N/=|<4;9LM4Y/V^W?K|? MZAY?
PV>|>K&(_9C%WO[PX4/+HX:L*[P3R3U2?%!+!A9ML*A!BCZ;!$R['N!7)+D(5,_MIWE^T;QHAY(+RO8ZX,,S8A"GINL-?4]'NR.XL877V';ZE*U[>(%<"_S]YB*+ M+ @V&XJ#V!
([8BSS#3*P1(MA4"#;IA [$,#!'7%OLR$0'+L;<$L,IBM&+3P# M/Q1Q <&;KT8PM+H4]]&&0L!!_S+28-BDB1$)]I[Z(&#;2E.$IROL-PQS$/;>&
<".0#UB*90UD&:YUE.C>OB+)X'[8F:?WLFUB M&Y3 !:<6,9&#S5MDB5#65Q@[/(3@()\4/AT 12@O;B&&B5=S%-_ZBA M+@GUKL?Y>#'>B'0+C"H*VAP!*8C?
RT&LS^#/O38">,=]93S1INIL S*NX>1 M^M ; $|-]"E ZRL(FA6U3$B>M6|N<;:2@&<(2@%_>0SP^D=UJGT<#WO;5/^[MHOWV,)A]K8? *PV!+N*KOD6?94-]SR|%^(_'-Y5]8]*?SC^4D>Q,QC2$^? M"'[V0=Q]*H8(MG+G;9%(]6#?:5'N,@P?QI^UZ>>!]J7N[OSN5@V#NK9#[.4$ M8L0.(B>C/L2$%PD(5"[W?'#':#88W2D3")'N0*M3UP(T1-
]1T>LNZ-EE(JIM MJIQ#"OH16R;L6'5D81^E$OP2Z+U/HM<:Z#"W 7H(,+%%DA9UU%-471?)ZD=M MV%/ZXZFBJT.MAC8?V@'X;2_)W,(^-@#2';7F,
[&"'4@1@P1XETGP!J.9.KH; MW ZU$"L!V]UXW/LR& YKJ/*ATO'22Q$ <@=#+B,[2'RR1(P_9B$2=?N_&Q! MH /1UH4/09S5&!5@E)/OET[G/51^2]$22=3_]M>?.^V??@G2]1]4?
% TQ&S(M&/@$,P\'Y+470E ?DX"HJG3$601N@*KD(].#40^$%-LB=W.!#%G.V/(YLB(M3&"Y5 E@/B2!F6I#;]\S4:>PEX6I:Z2KW7KZ.@#0$"^1-6'4P%@\1@R 2=T] M#$CG/
G(4+M3A\ID.NY]6D^$3(U#$0Z(XUWO>]<2?=Y.][FJUSN;PO7:G?/\ MS05WM2?X%2S6B9L279_:Y.L/MSJLS) U*=IG^%V#4&:S?VC37V+SWY'9_"OO MPA;K(MBKU
%F"#:,O&PU()"2 /7DFH#RSE=6XWU<<2 *\&$V"41+%@I[_$ZI M&$31.\0D@5V9ZD$-W!$[UBA>.30)F%+EA/3NM49'.CN/8A*[(X%$]H[@9^IU
M[Q^5+?:P@XC%1XB)F>L)YV6-*3X)I%*%A M2PWO*? &#-',KJ2,!,CIMV?D0 X4U>G1I#Q+"R;1'+!>V*$/*#[P55R1P&-KWJ?):UB.'_=0; M:%& G2NPUBI<**H1/@)AU7:
(*;H30LOCY#P^*N"7P#=5.2O&-ZK$Q[9>7X]Y M83)I-I;FE@ V51'+$ZRGI./>7P8QEW?:=:"#[\&,M;N>H*W_+4!_GV$O/=[H
M,\8R8A(PI^I%K*'^#VV%7_K%=0VIX316(B$_-4*XI;C7; MG>9%^^R%FWM+RQBQ[X9R1H1R1QB1QRXNO,$DJS3G**]I9DR+6PY M/+QSM
G1@[].L.%KII01AP\)RS/GD*3WF1\U"/9GFTD-@I!=7)1R/M:*]T86 MVY91'!4)/QPW!/;GO,FA'_+[R(NCXXY5>\302RO/'7?!F7%>,BDF_#]TS&"V M5=M=:C^)F7=N84@?%I@Q<=
((-1[O\7HNCFP35HNJK"P[L2SQ?N)-PV&NF.3% M28-7.+D3:LZ\-51N2<;E)3C'AW@J8(;AC25M8V;G#R9A4,#;[*O*8P.1)F!-]U!=:?I#KH"M^E@[6E[L^ YX8TCCSU5]
MT\=SV//9V!S8V@MD% 82@R-QQB%!019!COT9+E>VG_<-(Z&F"NTP M9#C1/7,V'057H4_EIUV?0VP-[>5KI+[&"INNA2%4_6W]%(M"GVC-QER,?
+G[#B.&$SKP/FAG)D>4(0S)8K#G_*_"*>-YNIMGF/ MV",6/@;?M,$1X%^CK;K.D"7<(|__3CB6^N6B*5R]XXS^A/Z"))]JL;.=E+>Z= MPJ6_4^&E/XCFW=P-
N$&V+MZ9W&^<"S@]L]Z\'(ZQ+&MY]@^XRNN_[B"4WO MO\FU6UPG(C^CMNKXCQ>$V3,ZHK98<1FU+&^Z=C#?#?+\[?;OF*SMQQEW./I@! M9LOQ8H9>+Y+ZW
M]SIUF0&V]#&.K'R[C#F/^KT'8]07)V@;' 86I(^9I*KN6]:X"<-.+";F2$62 MX/WT5LA1V:DN6EX55=>H/QF4]N:V85D_&$EQ)+5-F3AW7(:6!Z
M=ADUB^U_S4&1",KY&./_FY>M_P7&N'R/U!+ P4 "W@$U:<6]SMF\/ M !>O %0 &9OW#E[9I+IWH%BRVD#;MMK.=T[3P-&HA.B9=&M(\?^^BWJ<&0=%&5;(@-L
M8R:'0Q;K]RI6%8L4]?&/Y6C/6+/)]3]='3Z_N1(PZY%;>+>?S]Z-7NZV1^- MCC0_0*Z-'.KB3T]+>=_^]15=B!,T !:&_H7;R?)+]B[M =(C[M_8I]N4,^UD!>KG_U]-/1VS<9-BG_?
4NS\^.SDY/?]E[%I/> 5ZA&7R5Q]->T::'E\YWGI&.<'Z?L;"C#7PFG?883GUSY$7MC;J$@ M4GOM,%IE"_9;+VW68Q_U3L]ZYZ?OGWW[*!5^)$&/.GB.EQK[#MK;C+]DWA/R
MP.#L,%+;6MPW*=@E,!MU/7!P|M/1]/ 8OH_;34*7*M9@G#YAMG6D M'>\UMCU\[^>,5*77%*7Z*/[+*)CM(8&*8AMM,;#KBMN_^(>!M!M;6_"MhY7*^AFX 7<&V"V":^55W>-P M7
V(;U$V1HCMU]FAN[;N^S$#W/T,D'5+6+P&SLIKKP0@;R7)@(_@Q[MT7!U/%6U/QQ'<^PP_P71,7A9>,CUD26DRKI^A^-PC.^1,_.HA3'+|VLYJVI_
M2(X@>O3@O(]Q[@)8=WOGX1PB3QWB$+[5F7=Z\S8BP>V10(4(L$'C16MYWI==) MM!"#($R@@\@AQK%@]_;|M1B;_%Z'|D-B/)6U;=,'#'" B.-/D.=4]%@;Z<0I MR/
)"2^'L(YDI[@,/R KEGKI*^H%Y+^1 M&HSG-5N2'@"C"/E.\F$)[F6&]\ %Q0O">8^KOO,@7(-4^#ATB MO78+;KW M45N0A'\'@BUA$M8!OQ>/.PLY5NA$?
FL,OV_UP,\!=FULIW08@TTV]0(2L [) M7NNIUF,;LR$3(_R8M&R9&^%-NBU6SX"_S>X$XW4Z&1@3TQBPG\SI>@30%_#+ MM3[6]WU#,S\;QL),]T)3+
ZUMOAWV&8LS>UXIAO;T9;K$OEWT;YKZ/?N$5H? M,QT?8R?PTT\BK4<:3S[X*XZ2_=#S,H4J!]UA)QKQKZ1=KMFQ%%[9]D\UB_%? M\YQE+$+W+ TL'WN?
CDY3,LBSMNR@N'V=M#CVP]4J(M,CH->T_I*C*YZ@$]'0 M$DZS\H)!CK0G3.X?@H@Y.?)-Z@'^'%N8/+*RQ00'];:|[26FCS.I^A#!?4]
M%=TO^Z1$^MG(6")_UJNNDYCXS^6(7P2 >K-DY+*:/O5>P$BJ9\5V*S$U7$B= M!66X5)+[S,-K1.RD+@*+IFGP@#W!^"7464Q+'Z1J8]J8$45%+>]F*\K]O)7Q7
MQ0G5I3SS*"PO@I<99*@V 9;F*]9#LIU5?Q>:@3PRME0#U@E!+7+B<"F\6PY M(=LTS]#RV**2&\U0GYED!$7@$]*JU=.4P6T'>PK%*"RD+=K(W/&S71YZ\>F
M4BWYFFYJ1/4*=0A!5DI'K^G&A+I67=Y5T5Q,9]ZQ=D1[]:;AFD(T@D/HD]Z&I-T1QP2$%R? M)>UEPDL5KN,4OB0%7]CM(UN*A2]MK+3A6%\]<(' MW'ZI9Q#!=672V
6!>GPIR4"9ZVK&LO.\^]ES>->O5DPP$L,W-ES_(C=L'X6 M5+67G?X)SP(^8)54LYTEIO!?:E54UT]V:BBL*C$!]*2RG(O=%*HLRPNQW21S
M:4Y)=G:Y:QP2%I)*BLYP*91]*I6^5>CE;4B^PBD(+]-5R+VZP5$%5R8[Z=+6B[BN/ MTS"(;F" Z< Y(L'K)'O""VM(
+I*FM)MFS#TR)DA8H_W*F]_^0,29$[&LQ0/NQ9W@<'M)#NR[:@G 4&(MZ4UB9;)7DY#+LR/QWF48_A=[KG@\IMOM@X)G^]R2%A[MT7Y9QD'H&NNQ=D" M>2$&TES
MR_&! !.A]IT9LSUQ0=@::.]N)_KM8 1M?I9S/CHICG).B'?D!7V!NYR?$*M],)_]D+]%P+IADQV$PKZ-"XK*S M@%2*BPF."0V]D-2JE=M7=I04TZ(
?)64UJ=^,%TFO//2EZUF,GEE!X2BL,UN ML[*P;T) KF.\O(]LMU J^T*,58>Y_=W@F ?V$+\O<.* LK7L^ /7HDK>ZWVHDV]A+."YWH =9,[1G1?4XRNVL"*8G?
V,&4@L(3.QA8H&M MF&QCV=;$09_3UJB+X4FLHD=AZ5VKOT%>=\Q@Y2[6*-DVX731_;T$%=,/7*E MYDQ\%[3#KK:Q5\0E?A_@URKK=J.L]LA#>:2F
S4TEMRGAR8SIWM'ZW6B'@K M[CZT6&_9)?(&&FP@#:74^(HL75T1-P3$K_6=:PPY'(J;P0H9^)8SF"=(2]D MO8Q ?M%I;;8NHY'G 0%@#_O<9R1;'%1V".U HE7G(4K,5*&0G*)
(3SO%W/*L MI+R][%#WDDJQ*16")K"&$BBGY9K)GO2E7#>>]WNI7+EIFB(M MO]P8)#9=HFU&1/;&;6X"87-[$F1C!-PYM'1GYL,N1$?.S/C<^3]<#8V[^
M$ZVI_[MF_/MVM/ASZP2)Y,,RQ9<4;0'_91?@?=W\K W'TV*G)5AMZ8!Q)E' M'PF(]OKE%H0Q4 M]E9G$R&II-P(,7MWZY!Z4=6C[V&;!,Q]\ ) 33?9%:.]U2DD%7I7TJ[X.7WL/
MXN"MU3W_F2NR%SV]P Q]'W[,?O]%I%"SEFV<*E)ND5-U$1Q(H<< 9XO%WW#!%S>0AV,%#1,5%?[U\IJ+^=X+Z)>9E< MZYM=R5-
ZO6^3"2M&3\P2+A6TA)V!OPF;R-T.L_"0O5.LWNXO6(@X>*YTGJ M61;">>9<_$-(W0-(4&M*UQ_VE%V:]L_=P5;$X47N@J]6."E;!\U%9]%&E>
M+R<2N1^K$1%!12MSZ!$Y M."K8^H%'+%@GL#_#-O^(--RACU""]6FS+
MT>1&FTW'H_[(,%MFM/QX)SO04;EWD0%PD0STU_34[,M]YM_;7T9M[_EN37T^02FJ:F!C<>LM\QEU8OIR[B] MS',[-\1;1:=V9/E_\J8$=3$R]WX4MC/$], 1-RZTPBO]1!GYT66=/-
UGVR&=[Y^$<$<]$]YXS*ZV,XPXIIY>VW";(%) MKAE?X6OG\8T3Y\Y$XISV+J70]LEX\9"W8(O4D1[!S[M74R\:;"<"%B-KF$< M[I+94"L1M(D+'8%(Q]QJKDOQ,ABU.F*Z=A'5K-
:")"QI^R*O:(_&K +PAU_M@KSXVIHRI@MQLM0O)92T#2EU'%3"6@FV\T)4)>ZA$NJ2GM\|YM?41\Z-1\/U
MYIG#4MEDKOWB/P:S#TU)#R6(:QW^Y'N.5ZSAWO<>P,Z\%Y2<< A9/N= M@TMK=^N]M?6KP)NP&-TCV[)8YEL3AZ$>M!2,OV.:T9R>%$='A'M+^QU-PL
M>0";]1!]MZ/*]8C]HL:"^I^UZ?Q(HFW$CPO%/IV7BUUMTSDE'827GKY)F70 M"Z7$NF)/"A1:;LAK***O &3##\B*5# M*2"+.76<8=PYSDXK-K[."^5,<2&P,;2$0XTNM?
MD&/GPN1.^<8FS\6=6>6>U,_MM5OYM],(8+/*YZL^7ZE*V@T]'Q*Q=Q3U$Z X8&P6]I*G!G<9R1/^UD\ MKPBH0MVU>N]7_J9\|?3XUQP^Q0G$V+&?C;!5?%
JO947[5UM,J&K0W-=@[FD^ M(RP+HPX9E%:(D/,4LTAM?ZG*O:+1>PSHM^0E2]>R[!.N.- MF%1?PS 'K] XK^X5^D!|NU7D9=!+^"0]Z6[-]])BRMHJ)VE!VVUS56QFL.H
M=P[7]J[9"#I/'E%=1LF9A7^Y@$/CD?U!+ P4 "W@$U:O&D$JK<< #" MP0$ %0 &9OQXURPI6J[=[2]2C]0DFR<73<(2)Q2AX<6VYMN)X%G4]'IZ]>'RG
,:!I.:M/1U\7O^IB,!H= M*9ZO.Z9N0P=|.G+@T3_^S_0T"_?%?Q]\?E05L\Z,RA,;QR+F#ORL3?0,^ M*M? :[N0_=WY9MN!_@G\,JR@:L,X&9K Q^@7T0?]B\?
77VI[E8Y/N9HJQMP M3.A^G8^>VEW[,;>'+R\W^G--T]WJO+CA:W#AZW[@/;7V^O%U_%|4 M_0_;7%R6T6]- ZE"NO#; MD^B7Z:
(6I>D4:_ZZ(62C*&A^V$/82)2B"7POXZ38L?X1\>G9|=O3E\]>N91 MPE.H;!?:8 [N%Q_1/335*^@^Z"[J&^:0%B##?]L-[V;;O%4A#IP/3KH M374HQV*-
%+F&MHGF3>VOP/)W>\M#;K)#N0:ZM[ZRXAX:^Y^1 MT;V"[D+'WZ&CK=Y20V@^6#9S_N.HVAS.!5B%71U] M!(T!_V5;G!1R:K7',(Q6.GVS(4&
'A+P$1&*M\D(K1ZY,"1+M5@SPYN/?!7@ :/ M=H_^8';K\N)M6H3ZED$&$"[4T2S*Q%ZWO4ZL!9\W UT8#GX$'-6;V^^YH-) MK]7T/,2']:QLFW/ $/BZ97L3W<44W3,M'7\|+
(N:$&&$MSDT*N08$R<3.?]N= MS'WQQX_S1?:B]WP8R&#5E=B7YOG6!B^J[UUT?>OOD ;M<8NWI W(R--I_I M196G=PULA(C:[5)"[@%8HZD.+'>B3W[_5HVF.I0C+L
W:=1KK3MIN/M6Y8:; MW*E7!L_=0GLKPX3PH64':/8<0Z_VJ M^C]?:E4)&%-E-S$ I+WP%%Y57O>R6VO-B M5.U)5=MI>BV?Z.P]\ ,7?+$<:Q-L9OHN\BQ'TZ*S"LOR+*P^AK--B23-P>
7K >+6"]R?,"-TL_LM7M+:T$.:^6[Y:]4T+ O- M8?CX+Z$ M-PMX4\>NWRO83;8U./>%36BJ].:@CQ[3N+3/0[?VP$MI!*B*K>$2M;07PM]6 M&IP(7!T?D*C(PCHKL#_YF?9:[
!HU[Z"#]I@X(":PCE#!<3$EIH#.PW\,' - M*:8!P-36F@,==CQO@)8O8 F_.%L++V;VZ\:DUI]<%SP+[0!+>O7E#HWU/>:) M\G8]/]-NV'GG0P7$^09HT'372-"5%%Q8Q^
M;#GAUG2_ IG!#1Y]X]C?#8;$(GY=)Q>E,"6I'M'U/>((YE/E6,<]AS@&1G2]+9ACN ML-8,TC$,*;@;; 1ZE+1*6HJ5'6 "\\5"IZ@S2[3D4W SKGLZU5"~)MZ,*0(6 MO[;J(SM$H
CKRW:!$Y(X)&MBZAP.1?6C\5!\MGMY5K-(H;:5+(!9-6>T3 M*"+)6L*6*%[2$(?Q8HI$2G91DHKNM8-! U#)G(252XG%S>G)<";HB-9 MT>P[N]7F*Y2.1-
F;NI05CT3P3VX6X69?/45+ +1T\G$

2L%DM#G'#9^Q7EH.6;I$7!UCW M>-I&^PGX@-=S5] =('DL'Q_\DL=:G=9NWHIAEWL=45LH$MO"ILULOT1KZ*D; M:L$,KWCFS_.+]/+5EY[0"F)(MPK)8H]"%]3
7T/7^OMY|\:B+E^O9Y25PB?_MK3)1-?*|H"I-49U>4I2"3ER1R$1/ZBBC&D>IBKTD*H^?Q-:Y'&R-K;\"[&]" M^HQ^ 9 !#F=O7MK(+?
2,/X8@)"+?"MNZPBPF8XUMN$"KTB2'NA<8':5CA6F70:O6/']UQ47]R.HD)Q;Z MZ,^NC[,8&4XR1UGG?$=9BR7ZWQ=MLEPHTRME.M/FZG*$"BB_?IVH7X[XKVKZ^CY8^,
@XG>H<3O1=W MHA>-)1P2#!P]]5YYM9Z<[-%DELBOEH[/),E0B%#!=\QD?5>=010+N]$<^UZ(+Y]]DA^+Y+QYHXIS__SH>^WY]B2?P0MV>W%BQ+D &NTF8S)O3
>H[A_.Y:C"%X\'\N\O%M8L_H^WOE(*=M 1Z^Y_MM1NSF=9(AC)Y^%5M4 M>K'!>?%T'^M6)+J$]
2T/Q!%/TVW&UU5F@QK_F/3]H"V9I3L=GP!_MY!AP ^@!7YEBTK-71,MQSBV='[J8RCGCE'U7QRD[4!>?E:OQ]N';NA"/NA(MC(N+B]>G^+K+<|[(*](_I-
VW^:;1]Q<2]2UT"MR;/#AU,)A^G2Q'DVMEAA0\ M&&DM7[VID1ZA?!CW\X6]"^@?!_11TC=2*A3H:*NEC@&S>?M?%0N9K.E84Z
MUMH5CB=M=$J:MWEI1I.E.KD>78ZU!#R6XWHZ'7X?C:-L0J;AMC)H=U"MEI$9FZ:LN)N6R3N$J6+/%U\L%&BAH M>"O:-_1GUU:-8MW.>*R;\FO2OLMKA-H9K5,"

[6WNE%^CQEN6E3_U=4]XBM:O M(U%XYO8<$B=0CH17!(79(Z#0]9:E^0F?9=ZS; FHN!4"-! M:%5$'926]W)8 73C9Z0$A0^!9ZVX]%Q24IBWG]5>$E:25M\UK=74GC,\"+>K
M]NH*+=Q^4'@^7 #W+&EWUHV-?Z&6DU^ MRCC@$Q?%,C$5.A@GP*]&5%*KGSQET1.7:*)H&FVVNN5BX:9W>4^P]FC8 3Z/ MR9^#%GFKU(S\1-
80A\2LP)".^D_P/7M!WQ2.W;H?8\2M2W-FP^\?5,XTZLM M]L$S?/_'SS#!\]P7QR3!_PP3/\0CS#16=2/3=:UNW4&\]9 78W\Y/G^JFA M@?[U/"S0/]#&,$!]SMWB
+6)O@$$4U$(0\7:S,VU1!VO+T:G6 MIEBP:P-3:VQ E@1-3WLD$Q^)53O[BS;0K/S('#Q QUG),M>6EC8@2]S@\C MS"'$TK7+B>.Q^7R1,N]+(7*9%5Z:^%I0R:?
F%3UL7Y#7Y0IK%8RM>V#F]>;P MP_#5%K2G,=; #&PPO:.@9'EM*K0AC4>G"]7Y/5!EG4GO_Z$(]3T+6U M9=)$]20]ZU8SE+$$(I[GH[%EQ!&R:MZ\EXY)UK*92R2.;;
T%*]&$6R"\(:V MNH&N;_T==LM:I!+;>EDTTX24;NZER$&->]/7>UF$)@)Q^ \3IEDK#B JWVOD=64^?4O34MQ00?4S?Y<%G>?!9'GR6!Y_EP6=Y
M\%D>?)8'G^7!9UE_WOW]@;O 'EMWE'4U3VU13\^UX@/)B26=_S+MVRC>?R,3 M2;_70PHY!))N+DT<%:]3%_?Y4B.90I[:/2226RP)O9+$I(:)(X[X0&3HC*J6
MX/#9]?;JY5YD9&KMFAG% 7EY2[^);=7]D)C MTKBGJI!,=$]5UJ(8/Q7S7DR2=Q_A#@6GW8PI+RN!MZDZ&9 I5C=&MC(_M-L7 MY-
(B+LA0U4K3QUPW8]J\A9IO31,T2>]YB5<2SBI9R:!V]H0* N[%. <$Y 4N MW3[AI5W?W]\ \4G(L4.0_XKYX8Z_8 *DM$%-D20R^VN5M*]RW^>5([RKV]5?.O*X\+[P*F\+GX!XX
:"8W:2$]%C /?:I&>A-^[])[X2'<)_6 M8]0W!:,WM4D5*?V_,7H<2"+@&#Q^/8 N@H_,21PB25[_J7C?E$*50[J5 M(]_PR.]M^CDT&%(05RL-+U;\-7#C3A$A*
(\+#^U_6=D^]9PN!$GCYZ)&PW./ MN$+2#Z)42DC4YX.02X!$BL58ZH__TQY]5X?XQ$9W=Z$.)M#!RVVD63O4D@]< MX%'.VUK\:)^Z2D?:(/6YMZ+ZW!!L76!8R4O-?
%>"*)5ZR#E+&A)G[R0^D8T+ MD/.;%)\TY3N4C1L6F]E$0\/2WWVW3! O[:/8I]>\Y,RS6>X&1!_/%H F$9,Q M5.]R]]3EDT[!?5R[1^/2'-]6[
K$$]R]%2W]S8/,1#&WO)^7NTO@&&L.NY26!Q5ZX(F7SX]9$GLZ>_ M)8(E/8=&.\]H1<9* AQ7!^\OZ+B >U!!3AFDFS]?[(%TT[;Q<$!],* ^'% ?
M#JA%'ZP>#]C[CX^5POGIXF@.E"+RW>+P\Z403I)D_5,/";30BL :Q[M;!A8])!JB'*5U*2(*@9QGI3(R.V6Z'.55S#/E?X]%B]Y)4ETQ%% B[%6MGKI M2M*L5@I:9_!4E%SJ-
1/5L95*?3$G7(\GT4D#.FSV.4%&6-4K):"I/%D>1 M0[K9]G#2W^Y)?]U+*X>3 L-)OUPFK%]G_54/I/MP'MWAW;B]XR3.)54H&2U) MM>?-WH)CI%7*VBARUK&R MQ!W9V8X8D-
+>]LU2MR%U#DB^3C<3^7("4HBQ^S5D &YZ_B%%@Z'?/GV=G*,M M#*4]*=]YS[BJ;HF@B=.+L'U483,_0V81_4!?@=,*;]I4K7Z&+3$E(E&7$K;S M8*:U[H(UM!$.3_LK0-
+S1#%=%**8/]MS[?-T/-3JFSW_]\N'L]/WOBO:OKZ/E M#WF?F,+G#*9W"Q\;/PM4EO3/\N*B Y1"/)>[$!U_KN5B)6D"B]BTD),HD]0@ M?5C0DY,@+3BG^]%818(-
#9D*@GN0)+A$A]-IB,SSEI*R@IV$1 U#)G+YO(3[M<2'E_J4QOCK=QRR :P%]/47KG'O@^OA1BAD]#UP7F"$FZBJ$.@*'E @/5 MHSN(R!5$N(FJ#Q;(+0IQ=(D+ \5."79
8:Y8'ZQ2.?*FCR?WWX]B#] EZFWF M &YPYLLHMYWKZLX][']S>Y>ZYS$S?A3=2L5#/DCGFS-8=GJ=]V_F:F.U6.;.P M WGEVZ3UOQ=):8H%]S1)PRC#]7>ZI<9=/&VQX5HA(%
(. 48MU!'%NP6(WFEN 3@.@+H=25GG M1=C_/#7PU]"U_GX^1RH.*WH]N=FJ[()T?NDLZ)GN3MW0B6A^T^T S(;RL'+ M&ZE^#_FCB]*-'Z@"CT/@6O?A8>@
YQ&/DG[/$7HR=<0]O6"+@5ZZ75&V=Z7< MO=%?\:HNG.YYAQ]YA5[05TT8$IO"'DM@+KY(:Z]H%>5=HX*^-W+0K&)!\]JE M/CW2PL=ZT4=:DYO4G82]@U! +5\]ZG=@K=;
(<*EH).DKH#T"U[\P)A?.@3Q M,KI?T_H@=!*Q>)]@]"Z1YY7I 5)-ILI]Q47C*] M4EP.U=OJ#]DUQ")Q?2&7]:E]]/K!&04ZT64DS,>7G +X]^Z7%)40.ZC Q+Z:[CK('N)
[SAY'V]HV0$2'#_T MF/>PIR[%G+_.7XK1U/ED-+E>*#-M'MV023^.%[>]H.*>L@6NXN&&?TN)WZ&(MJN-;)@9DW4?\E[T#>'Y:3<)THY%THMX
S(@'#+3.\BW\&*=A!TA_T>N=FVW@ MASUY>I?74F$ E<0G-?8%T1>,]I2$^TY2,]^1YAI3TUV,>/.I27ZDORRUI["7
MN_(&&+&&;7Y4@LC%1GL0[$YUTIW&EX/E"6!CUQ04TM@!?SP]1NY@Q_9XESH(M4;[^\1+#$\5L%[E'(2O24.:@]>\X\0#[??0G&Y(W4I@"LYL"8WPQ?
CE]B4>#I1N@)Y4ADOW]*EHE#=:6HU.OO1<+"MI]4GH\9,%M>M8B*/5_M L]_L#QP[<)@2]5]2.ARW= 4 /?SN*.+[K4XS%?M/8?E DGGW.HH_W'/V*PB53>;S]48F_& MR/%\-
\#[A2O=8-[T(=7H&VUT.4A$"4LOF86;SN$<=;;GUXYY]:.UT6\RV9(1 M#WI$T9M CM>_6!XRCR6%^T884002,*R*&:[UA?=Q_?W=D-&MGA2G;[QQ)*$ MZ-(61=?47P,7^^]7P-
U@_[L7;VI(;!&K](TLAB#$'73#/KLYN =. /#%UI0@ M%O#*UOA1@#:I0F\8X!&#]/\VXOE#[*%?A;SW?,&>Z;LT5&Q4D(CN]A65'B,'/@0&L>XQ_ OP8--EPT&KUACMN M68BLI?
P176.K "U/P!?4_B;8Q%GD6X'P!SBHL^R1&*@W! MFWP:@K&F+K1%.IEBU+*RB9I6MG';"DP:5VS<>LOY(S/24C,KG+-$$IU%80P\ M#X!0H-
3O3*&3ED3GL"H*"C[JA<7(E$"M)$T^!$Z]\H%&;(5(G_0@1#] ZG+1 M'!KH-EY6,P(PB36$1EG]!4-?V MCJK@3!E15_JJ*:8(F=AS.PUS?;JI0!WI%U[H@(*6UQ4V3US
8+"'QE]W.F^97S(GC6 M8Q2?4%*.C\]*B[H366^S3A:!Q(ZX],[1LVMF*QDR_6+CA+LTNV\P[/&:^"@ MCF.KCJF:V#?]^9%3D3UF.&KWBS-NB;I9BU6)ZHN=V>%+4;3CCES!?
O%3!IYH M>L1ZD:.S,?VV1D8GQ(K]HHI'&!)UXBY^EX#&&^?I7;*3KL9>MF[_"2R1A2A ML+&(<4L"[ZL-E^]41 3^)$V%QKUFWYP K*-W%*-<(JK;49SXYI2.Q
M+2P,EBH%/M#&,0HXK#<.Z*W)=DE++XAMDG0DME.AM>W%;X1]\H#Q:@7O3X!A M1A$-L_NM]@B,\&F, 8*[@CA9S]2Q=TU%4A"_JYI_!IX?A8BT_KV18UKWEAGH
M=KL?"Y^'Q=DIP[^(V:"7/F"KXA=R5]%7SKO)E^4A[B?P:/\TLW6'YTFO M=KXF*@%A_9>KA,Q=;5+->NN*RS75]72V"='5\G3:M@>?A'H/!?]PB?:"?_#]0 M2P,$% @
MX!-6AUQIO124@ -)\$!4 !F:W)D+3(P,C0Q,C,Q7VQA M8BYX;6S=??MSY#:2YN\7\]-G9C6]IU*-;M50K5=LWY]AP M4"2]Q@D6609)235__0'@HTCBR7H 63/AL;N+F?7Z2+[,[H-
5OA'] FGF 1%1OZ,?@]2DOV2 M7V4)N@B6ZT37&#ZH'KQC^CWW[___2,Z/[>P^Q-.HXQ\N;]N[3X5Q3K_\7[J,7C>R-?\^S!;V1E*(*BS%MK;U_?UO^KU/MB=.O/[)_/08Y1O1[
MI?F/KWG\EV_8>^O7OGSX/B/+-^_?OGWWYO]OGD(QS;(M]-[]\,/;_C31E20?'TD2?.#V\:.*UE*C36R'>0Y/&/.8=WDX5!P:O=^!]D
ME&!_.V_$SME/Y^_>GW]X[_UK'GW3?'S^!4F6X'N\0+R8/O:;-:52'C,F?%/_ M]D3P0@XF(>0-TW^3XF50X[B]Z ?VHG=_8"_ZE_KGF^ 1)]\@)DGYH2S7#SU; MM=(;UV!GF,19-
$UW0SW4]@2?MAU2[%& KK[S(LRS(DAV M_5= [[%N_VQ;=Z M[K\T]?-XMR_=T3P*[$*$//KSRK]KPGZ\H7_]0<2O!>W <-2 9"8T'IB_@7<, MM>W6>A;V["';FV=$+#OK&;G-19
_G+-?^$>H M?_B5]8UXA=/B(@GR_&[Q4&3AU\EKG#*OX87\RS<6\F^&!6":$]*4(B"AX5/4 M$F_"C'9DZ^(\]3YZI;X@\V\>L1D4+)QBZHLTMA M&(O&Z'DGU Y@A]R]M-
'D_!W]&$"MA89SE9&]67!+O9E,P3L!QZ <,]215O9 SFVO2E&$;VR5.WL-'(NJ:2$V:6/ M(2&,BID0N?'Y:"YH4D4Q6RP'22S((ZNTXM@'=,QA)8O!AV7W+&"W^615@$,
MIVQ0#OFUU4%,Z3Q,4:T&AVWWN CB%$?3@*1QNLRU-%,)N^27'G"76')),(S2 MPAM2]1%&C307IA+U3Q!;AD!Y4!75U4*UT M,%>D(,PESN.EF2=2,6?TT(!L62&1@4$&-;
A!RI)9S4?Y_2[%W%:XHCW@,DH MSS%*W1U3QA=JRR![72#,&@U88%S' JL^/%"0DEVX!\0E(=/$4IX':G\BDG+D0-<36:X@BW]M=CVM8Z[4@XI)P
M1MA7<1H7^"9^QM%U6E# ;!UEDN>XR#]N/@=_SPA?QM.,MT=9<#GZW]HW;'X M"'7O5-P=LT!3;N&(ND*6/.0DBO K(5_T4HRCFD%HX] MD%W.#67
$$L!;,B>K1@<#W=1YD6VPN0>)WRC8?X4K_4\T6HX72LS0^^MFJG% MP1#)C%$(EVH-U%/Q'4^G>9;$$<=S7>"5K(/4";]+]75 MU&U3,H[9XS0Q,BZ M(XRX-)0NZF[-
MJ"'Z;*9"-=Z(*6T2^]C@-SU/ I1[PRRPR=,1C?2:+MJ<=P) MH,&,N?6"A>^5"KLE"B!D,$(S+DHX68PPK4)X6G[0KCM]F$)(L5* YP0E=5
M6A#>;]W'^=>/FX\X#9]8)*T9>9O5W&[LLBM$?Y^77L<[HT8"E00D6S7$]%"K M!B4RN<5%-;C7K3F8A%T230^X2R^Y)!A2:>$-J42%ZTF8,T=K"F/VZ00)SN_Q
M^TY+3%]%[*:20=;HO1P>WMQ]')@B&/SITXB8O+M9U/U#((_&M<_]Z<1W?5L-S MGS>$;NCN&G$PI#)CM.CDF :4_]V9/Q(*9C4']-3R,0]H*)L+E"A H=N5CB5 M^@85F(X^?@,
<'ZPS5*<:?G M;@R@>T=]%++>R6,)4#A(4XNCK?RQY_GF]&G+&'$)\R\ MT,BRT4"M"J NA^TK,XR8!S).Q<9O%Z/TA7PSA$=*]'OX#QZ(UV^7GCN[5R M$5$CY_9@G)F_S#
<0 @,-U3(%+D"*DE #B,MXBA.RB)^Q@\X+$E'HBM84RVY0%GQ0?;=HCH7.,'EX"@C^N)$;T+F?8[[1]3,[_]?KN<;CO0Y, M8SI^^@6WW5% 6PTH/OSG@)# L
XWD"!9!*3PNJ3M"8"AF0S5D!BU#!O/S;<\ MXFC&CHK,*:0\"/D.R(^;[A.-XQUCP&VFA;$%ZV=:L-4&0[_1D,4%"/Z&@C1" M=$1"ZK*^JU,TPXA$*NEX/[X*ZF!+_E
,#*G4V"!0;\QO)0XY7U-GXGN,0 M7V&LF=>0"+G,L"<'V,VEUY?P7NE:6)+\>$P.,<%C3V?-.F>@EP^T2V5<%;/ M66(! M;D@7)GH^I[*("9]YZ %F]'O'>9Z1S6U6Z#R#5,Z=?]#
W'H)B9!W%IB0"1ZC M%45,]MA]PO\N\^(ESO$GDI5%=?5+O9S5O@9D6_D2&1AUKP8VK/I&$G%1O_MC M* VC,BSN2!V@*:(R,5<[9'1@6QVR-1X7_S%3[M(<3'SKR
!%3;^CO/O%>N M"P4KG$L=U[/1EAW@@&E$'16N5]@;35+I6!4N Z: M:HH(WJZH&TP'*Q<9VZ@9%F60L%A4-T)0BCL=)1A]T8*"EGO)+($*(P8F#C] MR",^?#A]W"+7_Z6D;_-
A5":'3%R07>;871 M_M@9%+>^6"$])X[>D%,H MQ^Y;/E/2/24;=*4/!)Q5NO186]VIIS"J609I6+VUC-]109M0^/.EB18/A5A MD"B&!AI95^,#(]QFD*
4],X/&W1#]G3%CK'>E./P^V7V_";"<446^HZUV%2#S3]"_E5$BPE\ ?/756Q M%%93Q[V'("I9ADC8[-3((";D]YHO<1Z2F.^#U)6C)^:\TB4@A,KOR,"B@ A, MS82.K"?'?
H^7++$.'U"T<8C&C2GD7;M^+>QA7R 5!D$:&X3*WJ*KA%HM3SR: MI&D9)/=XG1$=??IBKEDC SDD2U<&%$R)$?]5!]3)-D822%(MNN:%
NJ0&@,Q4.R08U,2I!7WRQ&^&XY?GV8DB2CJ?+BA "L,/09RH'BB *<> MDK3R?IGR\(23A)T_"%*S0Y$)NV:+&O"0+Z(D*,8HX2DYPS50K0*'-M-G%IW3
M,,FRL!UYG^018.OXTP]#I= 0H26+N!IB>IZ8-,,DSB(:9A,3AP1)U^Q10!WR M9B &BC%R;$]N5.*[R_LGR32+C2RODAR "FG!ZU$$!R])&9]$&E?1+C*L[# M(*FP7-'?
A@MJ!EG7!%'"'9)$$ 1%%!4Z)5DJA88S7,4K8?Z& V)'EXZD'[((M4,54:<4 $F6(S403)N^%)!IL4=8 MEV?56$ F:?% ,A0*R0(U/0HA9&7!I1<2_$F)%X%9#-0QP:N@I1T"TU5$#[
MW!A* 2*' IJ"':4T>KB^\-F3S(/7ZX@2-5[$U09D TN4\F[)8H#=YXQ"&!!U M] @5#*)*]*_EDTC7:9B1==;9[L!O8B;;BRQ21R@&+;>DLBI"GUI:%4 $L\&I MH%E/]:S:DX+8';65
<0L>&'<)(KHA\KK_]S$*7ZG++]4UBV[-'#[G]((F*2 M&IV"/[7D6?,'Q'3070]%-.]'%/6]?]*\MR7->]"D>;\+:>8O&1#2?!A1U_^ M2?/!EC0?0)/FPTZD8>G'?
=+F@O[QCLRS%]GF;*6D%]J(4*6$V8K!HXN S406 MIL#B&;;BDR8\L+HC,Y]QVFH#E5XEX(HP M9";7$#]"(*QD86-=T90L:TJ-D@^?NC@!+8&V/ '<>@B"!#)%X!+B;
M/:F$7%?, M1.T.T0C==//<<6W^3.*"OODB6ZW*M%[ED>T;5,BYJF4MS*;&I4(@:E^'3+C% MHI)%?6"M'C(DCB,BSA=?]:#3Q('LE+)A%P10@VP88,H 8(*2EA"#OA6$#62
MCDDP(YB1$-.*X(< <1IAF L6GX<=#52I M(*[CES;7>5YB,HH\$A5/%%*"5Q!)D=)Q5((ZD]19_O-21#1+O%A MLWK,$D7V*:F4*Q)H(#8\D(B H((:EWBG+JI%427K(SM5#ZRD.
(/GK@@@A=54 M?>\AB$J7(9)K4!XV><)/^99B_I P[R+,51 M-9D*DR7MWCZ1[*5XJO.S*LNFD';+#2WD/D>DHH"XHL.GX$RC@BJ=)]6N
M'_*;A.*5UD6U265B#]FC1+L@#."'"3]_);$EPR.9;;K,"S3"!)<>H>.*(M(;V>-Z.^=3/"5'5\WC80A.Q!11>5]%! 9A73"SF\=40(6[AX1)$$0R0A/?0]) MJX$:%<>LN:,<\MUQ'
=Q7>"5\K2#6<45@VS!-SPRR8-@DR7((:>X6G]PS141 MT_29S:B;W%X=XO6$'$?&$H"#P+@C 8(C2EBJL+A[5X"?W'GE8Q*5TD6]&=9 M>C*,^;)\
;)\K8"@!@@HE*ER.."B$MZ]?^/0?]5E.LBW,Q(%F+,=EGEK;O1F79SA8,ZH"(*$8]&JAGHYZAI MCVR/6&T"_<*,(&[EL/>7+X+\D9>SS,^70;"NF(F3(F]^V5*T_N'7=O?(W:+=
M4C++JHD-Q8WVXU1=$'27PC!^CM'S3L\=P H;%AM5MM5UNX.HT4:_-/K^>3G) M<4, 5]3$0!,80 M,3K5U2X!U_G1.V,N@OQ)4:SJD4L^=,%T]Y_]#]:V.V"$RJ6/O-=H/6E.QY\A
MCI^#QP3?XD(^@V"GXM0C6(#O.O:-/!C&6(4^I-:]9%6YPREF X_H, []Z_L_GKW_$_TS?W))C;&) M;O3AW1EBQ.$R#[1.ZI ?5C^?T-F:\QW$5[3XA2D!&GZ;OW'[YQJK]?)%_E
M'BA;4NFA-5/\SKL[O$[9U;\9 MV= VIVB??1?1&7[DX&KNO>NL^]\T0#:DB,1B3&.7=;WEDP(W@=Q-'T=8W3'$_2 MB*\']@(W16FM-%UR9D11NE2R4
/#,'NLDDPE3!/A2C7G'5S&UW[#7N3MG9$V MW//(,B.? #&GR(H@N;$=CZE.#,CT#@Q[]D:TUYS1]$6E/;3W]IXS>:?U'V7 M7L6M7S*#
[SLDM3P@3V0$*;]@2H6['MS(P^@&K]."0HUIG%:U$5]*Z6N8E&R] MYU.612]OHN[U;53=!D_VA>D'568], 0< 58,PAK5VK_!X*"!9WZXI,+.$X8 MZKUY]+VF[Z@?#-
C>A1L<5D1=D,.BXY806_2Q2M ACVV* 4 M=D\V.BAA2H@PK?-L<5[FL]Q+9Z!P2VM8&UTK9)U23 >W1RV9(!Q*:=#)-^("M";@KS-IAA(]AEWJ\!7&@I1UA
:GHFSAXC).XB'%.HWB^Y^DI2R),2]A8GK,7=A;IXBE. W K;.TJGQ615,(^-A&8Z227',H+3SE M8FQ-K",MVU^6>)Y-%@OJY-C=[A6DX77H6DEGR_1ZJ.WRO%S,.PG,V(3-U.4)
M>)-+MJ^;X.@>/^.T-'@3E;!+;Z('W/4FG,+,QZ#)NM";L(IHPTP'-X1N"0$8_*ZW2>=\;%W7ELSUSM^ZNC@B]L['3],S-SIL;,S@M ML!V@MN>#U..Q+ EQP8^HTZCP(N/9R'
;]FFAU7]ZFLX,O7?(3BT.QOF8,0H# MS:T&C\;#KHYW=HU>B(:R]#@ONL?D$EI='+R@_2!:0 <=0,U+/V_'R_!0DY?!2 M-*VDXW,L*]B#4%G\:OGK)CGN_.WKY]VY5X?_9'^D->9?
()RN(I M(_$_<'1&'[S?/HC9C251-36QS?:#@L+Z>"CZ-HDIWZ/JD]8U:3.U,%3\70R9 M_Z6&3FXD7C?]I%56&]][;@/T8=^M$?36,P897TW\58Q$@L4_[.N
MX;P[>_>6MI4_'"X%N"=VI,HXBEH@F06Q-%U>A&L8QHZ=[ZQ;J;30M'IM+-U M07H3S48M,+2WABI,]K>*B!UI/(]3%%:ZWMEWCXL@3G$T#4C*TA1.PK!1LF
:4ZL*AFB=8X70AW:W>;2G#.%IB5 M+:XOY"479 ^@-.LCEP^6"7HAA@!4 M2HY6"AY'AM T)&&B_&]W#]3FLTIU#/6.4C3Y39-
TZ3)!G:5D0N>"NPF$RY9 MV\^4CVU(NQ16MA5IC!TPC-T#O'#4P)PSSCO!^],HLX#<$=X4(SY/-..$S[5; MS<&J[E?-1\]I[M5FF"(>HHN])<3?
7D=SW#UYWA!D:**CW^I)UPM/H>HI(_M$JH*H";?4_,HZ10PS60;SB !R_7GX,VQH%WTSK S>QK)(&S; >1%MV52L- M()EE7@PS:OGFF&%1S* "FFWFQ3$5Y;
(CW>"R/^]NMHO&LW;-V'Z+@D[='Q/- MA5)34]T+E)M&P'*2\KT!W2T#,"(\X>HD8WBGU?"T/< FL-.(@V&;&:-^>P"\ M>*Y3HI%C6BM-
3WP;,YJU4(/(OY'CV#X/VXTHD/AG,9A02GOU:^IAA$(4(I\L M!A!27P9D]##B\D<[%:^,LM])!W?$L,.ECU*"01HK7/_^T2C&$?O%+;:0)B M+>1^SF&I*!A&Z?
&)F869-JLE\&Y"* ,;G%%:X]=#%+V@?HZ+IXN24G^%"85> M94]FN0OI/\]>%7NG>K!DMO=:SL7M;^=;;09,+S=?N0T[4E('EL:S2W6:$] MFOZ#:!4]<-2B(!)*:K2@,= ,54LX=
(YZ>9]@$%"UD6#F(V .9I O^S3-HQ- ? M=26@O,Y%EA=W"Y8_GF_#P^0Y#G'^D"7]0:-:P6V4;P+>C_%5TF#(8X0HQOH!:S30X=*D4_HD!YB_UM@2);G,Y(ME&>%>A).[X(1H?
6N M@]D^AK6)7@0FW S#)-";BWAGP -.$C8R2Z// ?F*65:&^L(_1?ET"DXW1!N! M]S9&*Z7!^! C1&&C-.]@V%F+5:/0YKSSSJM/.,4D2&AI)M$]3F,V,<4N,M:3 MRZCEU
/9%:'GE?0J8+AFAU-P7)46IUS0TP/$N_K:+5]TP:5MUZMU$).5.H.9 MG:]/^]!L"B.[*TVG!X>+]F!5=ZRAN)7T3L VPUHU/:\Y!B*5])(C3X0]S8]W M%8,5)-
MBI=LX*UCCA:EY"9/+@PE&7N+IQ]2"5(^^*(70B8+HE.2XE)*H "-Q\#Z?U M;99F?1^IYXQ)R?GEC,8"'"+/R""A<=LBD^5KEUJE/VMN9N#?HZ],C?5T<2 MJ&!O!-
)P:>EKW_.1#O?5$\-*:?<-1@E9)+L@"BC>T.$3CW1DSW'.3G&P@^0 M::1K;.U^H\$F97Q2%"1^+ MVK'Z>'=CU[_8R6%Y_GP\VSN'O\]93_5[E'&D MFP?
6%B_CO(:)H^WGN,7%W4*]_W*<"7_MQJYPZM:@UP?638P"K=@WS&D;=0QT MB%OMALL6K$OQ3F):'.-&$@D")4^LX'=YHU4 XY!L4
XIQ670MXQ5W[W!M8%MLFCD/X,_.8]@ MY>7%T)T@'6T%5M@I+>*X>+)G @QG=\,M9W'"-_.TU/TG"0;'LWN4/:AAXDC& MCS &E/OC2R!O!1(GKHLOO;
<%;:\UIH<#$#M8QPO@N*=#9^-=P=F,D[* D5%$70D6]@ I9>N5E#H[I=X[K08:1)59]% $ MI- M8VMP"@X"+^,4A77H,4C852QG0/*$VGH%$>JF7[;;NVI+%L]I+&5#&1
M=\I,HK^7>(%./>;S3"#+2_E8Y#"CZ");L8VE?&@[2:/I*R9AG&?.P;+6<[?F M0U[%MSK*F]Q><'RT3]6_$?G@KP'3[1VO;$)B V;EG)MAHY#6CJ>^\D-4W-Z%2]WE&K
2V\KESAH<=3Y.;9F_$\W]R+?>\S8%">X%UW-,\N/8F@ZQWF5MY'6@3^6 :61'+-RPR75>A8H,D>9E_007\RDO[(_AZPC^[9D@[(X_0Z]81D,^;O1 MXZ99-*<--P#4<)M-
AOWAJ"YVE @[GUU3 A;"<4'2*8&?,7G,D2SD8/C/\< 598E^FH M5ID..SK>]=B>^[_*"$\"L[UZ7GE+@$'[:V=%O#[5W5]%,#0S0:ED":"BGNTUWPYE;<#QELN1!1OLL+34
M!D//T9 %KC[1O[K&\)-NH,=2=%;YAY,X>(P3[$&?6-I)&&8EC6][((WC9Y;F MP?I#R53]T^TV%6QMR[]2?HZ?AE MG@2^GG(=!?A<$\[&*>3-;B2-=[2*BZNY^YSF1\
[_B)*)A!DO^/BC;;B:<706S M8^:*V)&ZD-AW![8Q2UCG6,*=?[1+5X#C!VH0A GS!W$T65]@7V=W*S) MMUN5W+]-VAGSZR7'%%CO/FTL06'Y04HA)KGCJNWE
CS6S'CJT["DQM*B;@4 M>=]$)+-@P ,*D2 ;'W7VE6'$G;("V46>74UH$Y6C4"NCSW4E"Y^.G6O,@@2C M!BN@""HOXBBF]DV<'&6E(68HL1L@8<&'B\!B=#%4YP&Z-M>#G,
(4U%-=Z*_MR,Y"SR]G%<70LW2@!)^7=Z!6'6C(4>[=39S7;2RW[>36W!\PRH MJ6B&*5"5.N0Y4 -FV3]94]#81FC![W3E0@-2E70.AH\9.*9L(?"\CS7K/4+8 MX2,80X81-N'[ZIW*
(PF(F1'=P U2<[?TK;WGCBHFQKWV[@(+[GM.-Q23S]V MMQ-4%X2_Q86WI'&P?_AT_B$7+&D93&QTT,+[5DUR<%MZZ1"Y.MMMK+6A33R/1BY,-E-03P$+ M5K(%
<_931*K]S/1YY$CZ_& M;>SQ%ZVG!-3CLS*R_[.8^SE(_-"21U^'-*FQ1[0>+S_0T=RO@_Z#VKE>)SP?3) T*62NTT5&5E5V-$-Z'UMMI^?4QO6I=W#=3A7.
MG,8XO,*9]HXV8OOWDRPO237)W&8&0AU[_FX>BR!.V9Q*,Y!B M1_)[@NI];@>SZNQ,W>$^07O,;G^3WHE^V'*HW^ P]GUY&&U=./W+K[/G]5RR7M%_Y(*[,C",@-W?O;-(D;8
M,Q!LT'..9IAP9T?+V &'Z!>N>MA>NJIU".2FSCN/0-2XB&+8W[6$G\IM0I(Y?BT"4H-? M-6%+1\]9U6"? &\9WK0"(2E>A&G?QG:'YP8] FPEOD3WW@!+-I\IJ7M\%*%N(K
MY%P1ONS(8=4" 1!=,B$V3O: P3I!C4:]'$83,LL8;?.,BH ()-MBB%17^FA[8#BD;S#%UE6<&VMKGNC3 FGTA6KJ_S MO#022ROMK(OD\W9)BT^+EL-
5YND$NZ\BO3:UJ/T'H.@@AR3 MX#FF=XB+]0>XDQ5+.>.^_B=A409)LF'K]%H:2 4=LD$#M$,*B104;JBAR2C2 M2",F#H]?/Z&EH(AT?*M=[G- M4E]$6]K\YZ6AFU&+.AL@&
<"VXR*%' C:&,)HZ L/6=LN67^IK]$&TS7U"T* M+T7'>YHY)-7P024-=!FC).+@B*7&;..O/K-ZG9R_?]TMGF7OI9WVL>98/=Z M.I4P"'[9(-2O%G6YUN.8I\ZONK;VIR

IJ^VM>5ZN^&7-E_%B@0FFM:LGVE@# MSC8<[%2P=B?"*&T0W-P)LK!W@1M!K16T-8.V=OS-(0U\^D\YCP/X36+5/"+%MX4732S_GW=8S8,8GN<5&2P]JM0MI
MVXL=QU%5IN:/H.I"]&DIZ@ EHQ+H2 JR4YO7A\]ONPOIA!7-<>33]?LCH;E0 M:C*J=8&2T@AX)#E5Z]:,J2IQ_#_E[4*%CJ76FJX(.K(H#3\L-'GWE3P![DYN4]'IST-JBZ)VCE(U$
0AZOL<(*6&5(I5\300&QX(1$!00LU+N&..!\V=$^)U"IG'E>+U=M8 M^H_=GP04*=!!]+N)8#LCP%ZJG6V*BT_"]0^<;@14G;>I_X91 WWLDI@OJ&N/9%DH.=PG9EF
MSE8Q@P8(NEC#E&T8^S29S-K@KZ/KO*>/8O:;(/G=V_?/V[.I^KUA1AUW,8$E M_&V@8% P2Q;E&)(T>@AJOCM\W>=T\;N@XDT3S^FBR*G88[AE)]*TEFPH8?:
M!A]R,1^$T6,3)X;2G*U?!?,0I7L1%CK:AJ+_S?5-"6 Q\C\/L&9.-*O.47,S9 MKD -R':OGT0&!$DTP(1]?(1D*<[*/-F@";OO @\.YS1&/&6M8KE^@X(G%;RD M_U6D+I%*N:**!F+#%
(D("**H<8E7I;22-(@L%G%:440IN@GXTD7?1<20V0H MK"CN@RT]T#+:#&7!\4&7.*&VVP%P.JN!38/I31[GVC,,2E"'<8D2[" V$>1 D.4 3AFC#,A2
MJSNFRT/Q=4;".S+/R30OXBJ5\6=TQ4W8'D+&[TL@Z6\8SP6T7\U2"(#AD M0BV).C9%4O!)IPK"5XW'*USE7%G83C!&);]WM[;"
M+@WIV/&T4T)6S)_B+.%.]6[QUVR%+Q@LLKD)7NR9]C?ADZXVA=-Q5JB&.3O:|<3N M<<54T-O."$1^CT)N(O@9ZIACK!X:]#??8QXLZ80]S/@8!DUJ24@#)R-* (,G
M"4:K64%!V"-)S/." TD0KL@(3W^0V$S>|^MD< MQN'-5\NV*+!U#+6L4Q[IX(9H)!.$PR(-.BF)&'78VMB_;X(8URN5THZ)XM^ M45XA!HLH5DOO?
9KX6&EO\,X(C@]R2].K)%AJRC60<\T,*&@C[Z&!&HK(/92H&BAQ2:N6NYR-(\CC#QOI"_9B]: MZ#8]C$K!-6/TP(?,D4N#8I 6HHY)9XB]>J93&US1B#NZROBFD)^"1.%UM-+.
MSO^;(;?G@=6B("ADQB=<_=]/;_E(*4*+C/2WX;!\V5Z"7NFHS^B>3%K^1^!Z M1Z57 4$U>YR[#L[])^3EDN]D*$7]HSQ6*&3A;2<4DC&D/PX5\U/4G$E3'4Z^"F/ 2E46F:33
MVE=#[=% %(/#!R4V81\%?5[%LRC(V;X)KNGC%&??@6T^?RTX5R^>TN4LE'4@ M)@57G+$#WE!'+PV"0580S9W*!GT.R%=QJ@N&'9/JNAKXSTG SP
1_),K6!5:M'2HEG>VKTT-M-]')Q4#0 M0(]-V!Y'I1$3/W_7=?FDQ2?-2>+#IAAPD_+2FCE@3!&B,\66)/6,2I_!]_MMSH%EDS(;8\B
]CO5;H2(,BAA"4FYD[)ZNTL.EDNH(^^A@1]*R+ MV4J!H(,6FFT',Z_SGOGN8[14TXHO2/+((W_P6,!=FR!0H]X M7R9I-*-@::Q09TRYHF.&-(R#Y*$Y&YY/'O.")3T9?,L#VW;!\J-
|CNY5M0'-Z2M?;;DWKX!;5^!?FE>[6 MN JYAQ&N3M E]]5 >W6HA%4X6?8Y5=,FY<@;KL ML],$P\11< 567ES.1>RR=*0),'3=#?>0MUTK:&N&!WR-(519@N1E^V6]
M3L.D9"_^3_0PN9EZ;RF?LBQZB9.$.H9K.GA+ ME_%C@B=YCHM,J0U=P$@;+MO 3L7K$GZ4 3#LW@7UD,J-#>]KMU909::;'0&0 MX[\9--D]WB=$3:Z,/A=M;C3 ; !=&_(IY
%PS(#0.&"N4HXV*_(UV2O[]1!C2U6STW9 M*H,AWUC$@LOZZ^1^^M>[F\OI_<05(_FY8&)-_T\C])36 M?RF%P5+*>$?YY//V^O;3 YI-[Q%W5MZ)=(\3=DID%I!B,R=!FK-
+C=B,OMX_MF=5ANA#IZ] M]A'<_?1F,I]>HMGD?OXW1,>;MP^3^QACSHMLM8]+:DM;&EWPY9PE3MDRO?62 MQD@;+NFZ4_&ZA!UE QE=T$MN;RKL<%7-
7I6@*YHW.!ED'P.BH(.M88%-[E< M2UV7[!U5G"YKK13!L'4,VB%+;Z:?)C=H=G]W,9U>LBAT7PXN,E*=@WCW_L,[M3B[VRZ];OM_@(%=N<33(NB"/%5Q&%]V@=W+8H!/(P(4
>*$\Q[C>$9$N*U1F M]Z-7]D&@53=#&3!P [$!_*QOS_5M+^>/IL<6Y%+>YT]M< MNC>SJY %POX#0&'>MA5'E3RD2&E8%N-2@EK>)Y_T2P4]8;",,BX%?/GX,/VO
M+]/;.9K^1/_MG48?@S.[Q:#/=Z;ZM\F3MDJNR38N)UV6:G"89ZH^.>& M.T7&^"=+79]]>2P3DY4B&+Z-06O<9N:=@_3L'M9+\)>'JN M7R4-AE=&B J?EJ.MIG^
M,&HW7T2QE)C2.5NF.0O;;%V24<^M9[(L1M]!&93 $.P6J;@\SO501]$[XS1G M$9I'5>$4WV*$/I"S)?)B61XKZ2M#N4=B5^"]!Z^V0:!*W&T0J ?=#P+ELF"X90 H4HB) M(RH/(
IL+SC\C .VNLH&S&-F1D;HN^37Z&)U"6>M#(:!8Q%KKK'L6/#/SF]5 MME].C5L/]RKD6NKAL+A6'%OF9H0+=C7&+7S]+'"1+Z1_#BNEC7-YX,T[3
MWNU8R%Y2O)$VP/C!'8&+@^>0WV'4R8G6L^E6 R0_A$X[*!-\M1B5D]2*/-]_D MQX"6.L0/3Q@7-"Z>1!&?)PB2]68K\KV 'TBO:YSFV(K>^YET.IH]0.%[_]P]](%A M_@$*H6L"N-
ZX$]&@8PWARISW]K!M]\W,IKTWEVCX\=I*Z'+O+(B#X:(9HXY] MU'R"%AEY"4C$_KZ$LC2R+=9P&\YU2O&N>)/XN*D?VA-PI#4_Y-RIR'+BCC(% MD-2[X-
<1/]\W9K'#A*0^QTTPJYTXB0\31BL.;XTKTSL5I?>TY>SPU][%;0^' M[6K(.YD/@=Z*RC#"Y&U)A[D[V$;MD.>Q3DIV^<^X >!(:WX\]DY%EGOL4::| MD_PP^+4A2L|
[LU\>F47NP;/*)L)-1]$U)BAG;P74'"9I$7.@=+SP@..2Q$6, M\^DKFT'"T15EU$6V6I?-/3]C\P|=XT5^&M&A/Y2\?1W]+0";WH&+IFN5 7W5
M>?.NJLGY]X5]D)VMOXN"1.H]B\YG=;43 ;]7]|&3D]^EHRZ*:CDP;S(#A_>[8 M=<1>E.S]*[2*TWA5KM ZV%391\]474B89NEYR.;RDX09;B;?TR5*8"PT-V<%
MMD<%/I$L5YU#4TI[N %+!5ER_=50% PE]?B4YSH(G',=DR3)7AC!KS)RF96/ MQ:),Q%*IBF^I[)1=HPK4(YN5)ASNC8$K4+%1SMEL(H)CN(")92['P:R\7#
M$A;\'!=/%V5>9"M,6D>O^!H&';?IORS@]]-]:13 \,T&I9C,J])!22T(X322 MK"!\,><6]Y/-Z51\DVL(WL2M1AXTM08@E_-9&#G._0V^GDWZC4WW43_&U
M=C'D[;]]40557K!G907:KN]=2Z X^9F?H107I\3CBRPO\FH%/7_(DFC_#R5: M!,IL5=%WI/C0W ES75$4,?+("[X<%R0 @MD1Y>-3$S.2+>+B1CU%M(]!H)17
M%'Q'Q@^L.25\D15!:"WN0"W ;!YB0[#]*+NT!Y/M4VT6EN42.H)*C;>/H*=XL$9R MH/P$K#=C:]_RHSJWF([EY\'KI"A(_%@6?+TP:W=I3;F"O4I6+>)Q'-V(;DH,*HR/\
(+@(XJ39_.G=Q=H? C/N7C(;@'G 3[_=S*3M MG98[0S;E)SI#E:%S;@GJPG7])YW7E.XF3O%U@5>JN1 [52#'\X3"6![#;_7 M,',$6"&[3)>!0@[M] O31]P :&+]]G"9U8
04KFKRZ1S"D34[?,JYLS"@) - MFT,(5FQ/#F2Z3<*P7)7\<%3W/.OXKZ(T!(22AH+;'ER66SD%VNJAB\F4*(^# MK4KO?#)D0JMW\IB4@!!5L9M'KW$*!%3OZ*%/3LIGB@?_[_$JB-
FV<192YV&0 M_T"9(61=QH4=*&E&R_O[$&L@M?BWF M+SAYQI^SM'C:(<*U,@JW6:@^P.XM8FCQ1!N#HACB*ZA_A].C/JL<<]?LH-\ MK-867*
(/BKL[OVM#]TKK/GHUF_]XBFRF;U9-\NYL#3BCNT7>D]/,U"FSNH-? MS>L_G2"OK^B7/=AGJHS!9G6WP/N1FEDZ84YWX*LI_<,I4IK*'NXK<6/ *=TI
M\)Z4IK*G3.DM?"6E/[P],4I/%@4F!^7UP")<^9.E.:R,@RY/G_" M! =,4$?U4YK]=;N]Q>*@A25>H6;81BQ/E:([K]@>ZG/[H=>8Q%GT4 2DT'UL M 9UX5S;/0(Z"
CW0KX!7CYB@#V_/6 3S.^_NOH&_/1]I.9"B$O9QHYD%$F-_%B?$C65841>XF%L>N;MWHG$$T)8(=_M9!%6R-;]2RZ)FK_R[_;@PH'LM7? 63DM,4158%Z*4FTF]
H9H53"$5D23G M?9N]N +6L,X]8X+8$40G"H(I0?=C(6YVE/Z)K-C11C9AC MAZWK.W7HAC70RO+DM]5Y[/KP+?MQ>QH;/6):P[AIO47P>C0/?U<\85(SIR]"
M>)Y!)^BLT6]!MBU6*N6=+$9H E.8;#M+0;UWQ83OC,GOCMA<^UD*+VK>;G,4 M?.2LK>3FC+/3UX($M.QQ&I -#P-OZ7M8-M4L27B;*3#]QM*IC".^#I#[<%%*
MX:25>^>S?^HYO"8XK*[I8=EDS"<'M1I.D\>9H?>RPZG%H8U2S%"%I!,=C2]I M#Z1#?IU]IG@ZE9_C"-M M8F21NLRW5 7#[G%X%5L**,&V(YC1!'O MS-#CDNZU_
UHI;S3^I;5TEZFWE2U+Y<# 8#M-C,E]4UFQZJ4L 9& X MR9L7D$L=+MB73XLZBW^7W!C!#RZY4]$2KHBCT00W$P_#)C M%,8T3.X,<3F^KX']LY()@F&1#IW@G@:$.?Y
MXF,DGC-ITEEL9%1Q5F@:0F^C3@-\MXI,P*DL,4] MCM":]2&RU4-11]%3-#]C[,.$X(A3>A:0._)0L)VH/P5)B9N+LV7-VDX3WK:6 MD;B'-=FJHYP[@9SKLBBENB0]V MG<(
N[!*H1#V[BEL$0H!"F=0&*PA1;W]!D-#=-K("K8[NOIC3KT7]XA6[4VG M[I)H8PNE]GQ]73 T' E8,BJKI:H^S#LC>3/Y&.0XNLA6;'M"M?I"$7->]:/ MFZW(K+K@?
O(2D.BNZFL_4<$BOTYG_/B:+O?P4=[D=-QWO$_5&R\>_C5@6L_Q MRB:<#%HN"3 +6H42_B?5C$7/1Y7]9QPOGU@F7NI.;\V?:6=7)QC7>_A% &H MAGGX3SNJP1[N]:?3D
]>9O%\:27S3]F/#KX'?WA)G)=E5$!,^MG+B7RU0@&KF MQ_G$Q^N;C1!.I[D?I=S#)M_HH:!21$NF>1ZQ7GY!=8',%_"1 2\4CBY+$]?+ MJMB\;/PS/0Z_I,JS[V+):9/#]RFL3-V=
<@*F-?7>5[V"\K+F/.' M=6MONF;5U>B[&'+.ZIT**I!ZE!58G-X%NG25#$&65,*-]G%H,QY(&'?WP/: M5F(*)\4Y0X)A1V%YFB*=Q\S7:V3;(/Q R;/-*R7%^^63:+E+(!@(4;.]\YT
MGU]D>7&;%7_#Q3T.LV4; Z.>KKN3+O4Y?K?3#:XN/V=O>ZR+%X-IA2Y+.VS2 M7U+2BO?.;=$@-_O,VZ*I+NLI(_1.34^U.=D8MWH/,#^9R, M4<="AXX\/P3;)5L$K\?
JTW&Q+8R4>T,)=[VY%-JV*^\]!D4/*339I:4L<",)+L5K>7/.'48U-H)LW%P2#W2*DOKR7>4;:?Z8? +SI8I MQL]]NB-V5N0Y2-C6)+<>6%6.,3Y88\,W%S86S^2'E0:\TW,?
U$9?'#4L'>>- MCSF3')"4OCUOSNWPOD46E5DIP#NM9 =7O%&%2M7I5M$;A&LCVU-*VH#.8775 MC!Q380,5^%6F BSM FACV[7:'!^!G]"1?^,/'G!8DKB(66) -NV%HVI:;+4N
MB_IRC.%7L3LU?YB7^#EH?\@/)#^;?X@W>.^PCEHL8:M;QS2];6_,4&.;36Y,:03.)QYI[<*'?BCI'+Q'.@VF.9UX +9-"QJ?INR
M^(QQYQ5L@KAY":)O0=4VKT/F5/#=ZB:KK%0.]P]D^X3:6_]S'+"Q58;_65I: MKS3RE%OKK,#T)4&2;(9#,N]M9MN-WU=7FLT"4FSF)$AS&ORR]2&6B+3SQ"H.
M'&7+3[BW0W'E4=T(0V XOP]Z,6]G=14>%T0=&V"B,44935&66]>(_8%:$]PA7$GHY!L>D\EZ>Y^(RW4[=U&4C'O)#%C M$XX@U,)H@7$W:Y-W3\2V8N:3-
&]NW>GR7M$T]"INLUZ;P?>S7]KEO9-]!$@Q MOPI5X3<1-)SX(-ZUFE^>2D8NYNW%&#W-ZW(\IXIX,! MF'#7SE;2UGDE"L"Y-'E_ZOR(U="DSA^$(TU>79.>X^2Z=L489-
C5*WEGV%BD MFJQ.,([]"@6IUBG'TTW4\THW53&T=!LJP:6;_JF&;EI/T1X]X>4'IU55T&]Z MB'27'Q35-DAW>=<8B$B#^XA(_%M=I7I"2[:NY"D+]A*M;W&V"2SWH?GY+N2P8
M7V_*&XH?2S0@DJO&[>H&# &=?-S5DUDF[#>Z@/H#?ACF4W!U+S3:0-EH@5D M*3?C6@^Q6T*\L[,I13V29 @5I9=*NN2;!FK_,DU!# R#U-C$S U2Z#DG^B3 M_W-0\%T-
E[IDSVH%?VY*!ESMEKK28$ADA#CD4B."(@@>A]_X>Y.ERSDF]]NL MP'D];:$HKD;>)8V,L'LW>:N$P9#(A% XDD5%FDFC[HY<]!A0N?W33"JF#^OK
M]=AZ=F>..\;R\W@Z:6>3B6;([9RB6M0[3^SP*6Y#K/;AN)A>[DY]\QEN!2]$ M*8=\4$'L\& H_J7^%;A42Y]\]GEZG6,=)9F$(1O5-=ZJ3\N+DA#=:)4HY8*GH
MC!:C"M(RQ4H+!GG&0!4V^M6Z;8]39/;NY)B;TVI<[SC$\3-#=HN+NBRR.$ G M#^],@15;95615LM[B'F$\QSC.M] NKS! 2UX'#$&"8V"ZR2\^65)B_=:S%]P M\HP_9VGQI-
I2L[LYEP']OH7N\G976] 8O6%'$75M;.Y&5&3I]^G0*H"?S'DR+P%?VH!_@TE1FH].T6\ZO 9.X^9/4^W;DC8/FQRT59E 2C59S& MJW*%F:$38.N#I&?
Z;@D_9+R9)TEN_!G^AI24>U>N1UM@:&QJ:C67%89GR23<,Y]8G5/F$V(5NYR]16B_<_VZ(ZTM2#F;PQRKP7QF>(ZYRA MCA:8#!;R0MT8$E@8M?
Q332B"F6XWX+)7V.$<0[L;0%FU^NZ[WF]O%7>VLOZB M^ %<=0Q?"X+AE Z=?+HC:S3]+A+*<8<'S"_-T1-G*.0T)Y048"_94T\"#$>D
ML(1<*$&"JVP5JX!\Q06$3/Q\R_PGG%+"):O=4VKT]I,TFD1LCHZEVV69T0P>QDK5^7$& MR\((QL,>F"H-@+LD("U%]=@T-/SSL-FD)IG?@ZB<716D7+)+ ;%WT+TO H8S M&._?
F>MS@9FK>5[9EZ1) M=;# >#*XS*;Z=]M!:K$4./-^..8?2'5##3 ,I/:^#&"XI(HUJ'=JS3A4WG MRWIIGN4]J;.4[/+-I&; T%E32&LZ2VR%GB>399
M+.CPB")0GGV5B_T:9:&SZJ'OXDDW E729"U&(1U0R0^VTI'F2T B=/$4IX&/ M[W\W_7S)IC?8S>&T7)\QN\A-7+B52<'Z^CJ(0C+4Z6?4%4:_5.+:I8NCM8#_M)=?WN CBI OM
2]YIA=YO8S0A55;XX&+EYEU[@:O3/3KM#;BJVX;SSVA ZLB MUYT3[PHX/ABNZW+DN(0CX%S]#-5RGC[RS7:"3?.E12E GUL#3ICNV8H"^O"& M+P[S4]M\8T^?EJ=3?O,G\
M,0M@L'N21G858M*!V0[T4#6-@R^25>*>*ND3R?)1K)%+'7ZG<> /KT,E;_MR610)>3VS:9*"D?'KJ=1IF*^G:L%P2T!>CAE9\NL1.C?"2 /+
MH9#C>P>T<:42F["7C$N>H8ZL/Z= JM7\ZK_7]9AR3='$C7]P&]P]7$GSXTKH MVT:].[:=IDTS=V^59LYI)5ZGSW1&QA'% %BK +K:9#@MZZNCZF-"52Q+=ZZP
MFK#Z*TZBJXRPK;;"I.I(?0"UN!=L5:5:V@'3$F<$LTUYE_5U,G4,V(3[%6Z[M)FIC"4"M'Z@ EHVZMHE]8YUQ464/# \&N6?G)(A&=]Q=3=#UK 4\MG.MC9PA M;@9]=?
93">]4KWT3IU3!"N0[UW3W-F)_$]V2#]=V7'5*>;M:'BB!KE<55LN: M;-11K0^FXBC%" T2^A/+O)?8;F#1KQCM;Q-TM>]8%/OVS:RCX>Q\U4NW;T#^ ME[98:O$@?
Y]1[#F."M[9\78%9GZ.99Y/PMS[FF"*FZ(K-C!:(S<"S!:/URG Z MR*P-J'YW "TDM:E-L G#V@AJK)PA;N>L76Y;F_91NV^"*;-B?][Q\)=J JG<' MT".;;VO*?
_.]OTW.N:N%Z;8KE2R@NC-"%%/]-PILBI^K-#$SK!9W%:=!&N[: MXB3:@&IM]] C6UQKRG^+8RC9_YEG?PX2S*?+V5]&D [V /;@?1 Z$C.,(FS M:!AM3E_K12GZAR?
Z53#;'3Y=++#\K)I;!(!XY]G@LD/%9Q5;_;9$+UY-:I$ M6 P^+O46%"DD'"&6]1H08:8MA0!>X4R7]P+@-:YCQ,.8[%-,=LP6'TZQ55 MR%)\C\/L&9/-=1K=!OWM2&HI "['
IR0>+T21XT\VVP0T;XJ*H,$,4T/M=!9 M2S?4A%H22&U8 !2V'77N/X54*Q-VCBB_2+(M') JD9*XC" M802NA+@6FO&;QRN^_>;S[>R:'0X]Z8.2[P?
Q7U]S$DT(4510[R&0&I%C$0(! MD(W#2K*P@LVBO+]M=L\]MUD6O<0]RP9TG=(FO(SI@*YQ:O&P>S;D#]7;N]V5 M
=36[IB%+4ZC3FX(_5+_=XY?"_0QR<*OOLY==5(WM/C@RLG29%5(78GR')=HTGU;GE/1^=MOP5/ M*DH#H<]-2M%Z'UN/* 5#*] M \29+RGR_!87=XMY]-
H_HG2/^5T1M$U0!?F9XH,9!\"IXY7)XC"7O#|;'.<" M=02]&6%?K]9!3-ATBB]ZD4L"]G$#0-7< XU'6@7$-'S%HGA-G8*&T E;H':+GOM+3BHV:IR[<8Q:KK/X92-PI4DGTK'3&O\Z?
F"TUO M\6LQ?|'),^:97C77XHRW!:#>#E8$U;1L9U]V=:U.;_6,!1^/F,8?<72&V&7& MZ"[U-5TWYB+Q^4NV#PMJ$R=8^4?D!ZES:O^AZORN)X+UNM>F;C1&N^!_T@%
<\LGD*]Q\]J-WEFXU3KOOO],/5NN&((0+U/ M%@4FAZC\GJ$39(<_[XT"]A5V&107?8@F$S*6^-/A Q&_+N0H6L4559195;" MA>Y/-_1/].?F)_JO1VJ;_O+_ 5!+ P04 "
"W@$U:R3*T=;<[4T_ M%0 &9O?&F MOOCE\L+V$_"6Y=CX2]0;#9>B0F]!?9AW_N_?3] M]4_WO3=O .U^(;X3A)_G=X=V'^)X&_W\]NW3T]/W?O!H/07AU^A[.]C &ES$
M5]Q$A]9^>/XA_U]6_>^>ZW_]F?UQ;T6D1_'RHY^?(_O=]$*[? M7O_PP]7; _MIO+ ?R,9ZX_H,-YM]MZ_%6N'5NWK__OW;]+?[HI62S_>AM_& MN[=
[<0XMT]^ZDO(%22+WYR@5;OS85IS2KOQ,3UB"_>O-OM@;][,W5]=OWEU] M_QPYW^W!3Q$,_X_,R:K'_DO9,WQU%81/5D@-SDE2TMZR F\' 35**FU:]2$D MJW]\]1PLZ]
O7/UY=9^W_X:10O-M2XXQ<9EO?]=Z>]6W?(7Y$'|]7*/! X=#$>_)VZ\.UL?<9,?=ZC6PHH=;+W@ZGYY*2\UI M,;4CR*-+GE0RELLU]T?MH/C^F.Z.ZVRY1XB6NT9Q40S>R2
_:-A#C'WM'W MG7X4T;[_D+<,+3^R;!"5]GK-23@F:\N;A8%-"%OG*R43E6]2(KIZ!,A1+-6@ M92?W$?D]H9UGJ$C_4)HUOWB;,T+]F<&$&6)IT5%4*7O=]CJ9+6 J@!OH8.:
M20RLWMYX#1-37]OI<0@F$Z]LFV/ D,26ZT43*V04/2IG.G@+&&-"+DMS@T*I M042=P R=WW(G8U_^\]3?E(F>,AJHF.]5K%,7NABV]^IL@C-W_I#2,GK=L2]]
MCI#F.]5W'GC>;59YNFI@.P1JMTL-P1V1P1E,=S-Q(/.'^K1I-=:A'7@ V:-1K MK3MMP+:EW5";.W5MX<$MM+?3K3.TP BE]Z
M"^U5K]JE]KT8NI;DVTI3;_D]9K=)G(3DD^N[FV0SK:99SD:%OUU6A:VX*_1 M8$LZ@3F0UZHC77H&&!'[^W7P^);83B;=[''+EK1>$"7E/KH_HJU49(*ROZ02
MI])R6VE.R%$8LO/G!@05MM20O[MU-S|=7;24UMR=9-MB7_PHX6!W9#XO"9EXF_I $]535L9"[,7APOL$\D\%@801 "P'&(FX%# M_W($A_[CM_1#_?
N(KI'L@T/5L^Z)E[;_&RU3*O*V ZGV2"QIBWRA3DN492H2 MUP_M'AV824BQWK=EA?8)7=7HBKS$VVUZU/[&?G"]].K,-B(T,F1" 2"%H&B MG^@&S3[]OL-DN/6L-
1_.4A$@GE<8@'*UP4)T2"[J=+<,%P6P)R6!^%ZCXLO1 MK6.8]WUG3M9NE._B#M$)\G%!4 4(_#O,D4*]+1(#?=]/+&].MD&H/2DT)!#O M'S'QYNF&!/._$KI;
(Z&W@R!=*0P$^R=,L 4:(N&=[HM=A@\$\&II(.]1EUX M"'1@GSQ0#R/[=XL'V3EO/) V/^"";M83P. 3],GAG1]@6-?] *$_Z^FP%_1
M%HF!&0G=@(57A@#L*X6!]+_'1%V@(2K>()^!HGTH"M[_X(-=4@\)ZELWLBTO MD^B6_BR2P]TI#H4<9<^I5!,5]E^)%8]!+Q2+0HZR#56HV#'@@R0,3X21CBKB MTE#
(43:@*B4[QGSDQVZ\8Q?7)LGF_N@X/<6Z6@]*,A>]&"G<+ MUU8/&M6R4+!1=I9R!5'07EK/=P[5REVYV8U6->C"*E#L4;:5('51*+CS[2#< M!@5W]8 %'X>[0>!
(AW1%12@=*/M-#=512.D[#H4KRO\S=GUR):."6QQ\1H1' M@$1-0V"_UH/]&@X]RCY4]:8AL+_3@_T=";4O:A234S8!_2OTW 9/ E.H(6% MH9"C[$45*F("GLXTTW
6!H]NEMA#A7]E!A1ZQ^B!]\F>8BU[TM"\4;< MKO*5P\1Y%D2QY?T_=ZM:2?+0S%'F.W:P9CQSIP6HE"B4A$HOBA[5:XZ M74/*& Z)]3;?
TO)00%$VH#QE.L9S'+"SCX? E_ICJZ6@N*+L)$5*=3WPLF#B M2-CU"[\&1["A#*ME-3]&\]9?0C:D$@V"S2?S<1R,X%1,4A<*+LOV3]MTQ$=HHSKQP49)3-
GEBQCA&>A80Q3>BR.XWC8K<-PNE])1IY M9>6AB*/L]=2*XB)_%T4)"77QY]2"LH"R[8,JW?4X0^R$#GN[J^O[];LQ(QAE M*]6@6*-L^41*=8SM),@O1BUVF_O
$/UVJX1:$(HRRP9.HUC'](W+PX2T5@0%+ MLK/C]H,T)HR>]O=V'U$#2;B$E6[OK^7FOEAJIU#77BN"P%4RK2K>M;ODVW5,<+>_X5XWC_]X,E?
M$"L*?.)D2WV9AU]8!+38L]D=A_)T[JM7$(9_J[:4/P1#Q3E MR]+%SX<#.L_F9>:D@%&W$4%BN:B@@+S:6Y]TDD>N32#]VE I"04;,>>6]
MA@+R:$/"-1W4/H3!4_R0W^V4@2VH 4=,;)5]BH.^,_'>^39_3B!M3GF(X=Z:2>\^U;[W D]+3XI!\47< MA7+40H'WQO* ALDVMG>%EUP.O0VP(0(V *4$<7^]!06.NR#8;-
AEHL#^FB7X MG29Q^@0GE4_]-)#6@U*#>8D3H#C2*B@Z7O0BSLUN3E8D9&$*2_(]O*W]-Z0]:SG8*?HKS)!7]=>]-[^_J9[E0IY/A:+(8 M#=G?
%M/QW;"_I/*XZ8_[D\&HM_@X&BT7Y*K6@T1?5G1?$KU96]8VSR;KQ='^ M)T?KS'_PVT_"DE0UKPKLZ%]Y/JZ-9_BR#4H=R.:Q,K%]0GG8Q
M@28M#'GUB)H"5WEX/(8$*B*3@1["E6,>_9;M+RN(0#CL2&0)OO M_^E:T";N(WO9:T)B\=)XKZZT%E]NUQID0/0_EZ3]\P3L)QSHBR]'<,!GM525 MT/*^ZF
/4<20_G'GLQR&0;BC9B'N#Z>ET-+!UK!_GG[HH,]"LK5<)W\QK.\[MJ9_L1"TQ%Z#*:/EC:U"D@08Z6E)Q$X6; D=:F=T7QA3]V*/7FW9"EXZTLEKH26HU2$2HCAZ1R]_TT=E
M&SW;7L*\0N6'!GGS$?:0V6F);9T@$!G3#ERM1B1Z8K.Q.F+H:)E M8=8U=Z]UW-@E*[G4].3GY.%]%.1W@)>3M]S'<.Z.*WMX+ M8+$%X>LM^Z# @)-
-6Y/ EB$LVI'7- *;>MW,]X>8+A* =J-0SA8^\6A%(B M*H^74+@N*W+-6_)!#Q.R#/]K%96497-OLE+F(RN/E$:[;_^2:HQ-SNOO:;[=3$]2JAY=ON"Y1,"30"2N-J ?/
MN6V'"=TL5+0&SS* EO"R&3&Z]4[V @9.% MD[MQ&K9,P1@$Z=TNXMM2/]65V])-|,O !'T7E?'"=R V[>%'-7-<'8!SM[9 M?F!(9?UB>0DO3='"F.#L!]>_NRZ M_
P0.>I[SCIX8_ES2S7N?,'UM:EDV9!=,D^'% 7+T]W7=:@B*"3-R>QY?K$ M&5FASZX0]FT]V21IW.Z0K%CZ9C%YD+IX6<#KD@=']V]FXZBPO,[.%M+2I> MP'I?A4G](_+,Y.6-

[^RDV#1*OYDW/FKT.VI)F2^:4!^B0EU-UW8KAMS2;U@[^*2M4#(=%IH+V6,)RM$@<*KRRAE%R M8E B\ OB%X\AD0D8>%8435?I@-
Y_=B$\5*M<(AU5+0KWAY&VW061AL&&KH4E MNVU.6<-H$)E6>:/-T>1XP[[)")T%"=GRY8K.[(\DC-E%B%,OS"!QPLUB6
M3NCU6C,E,41EUA3$']3!"IWH4RND2^)IF"KNI&ZX&0G3U#Y0_["X/G8Z"3"; M>H 8QE^6AZF?Q]!Z/[GN!-3\5:MAYV7HB9?(@",Y"E-*Z_)T;X.]K1W%C^G
MBAO)#>@01ED1.ZG%62R9> 9S*N?8_3UA+B.6?#?<)S?3.M"4M8"=#:,F>6I0 MT%FL9 Z$S%C22MAI,C#IT&;\4K)B6:GTAK("=#:-^
M;S)L9:&9&U:D59TU18NQ'77)@2THC#F&.CZ^-5WE8;#%Q[-/CJ!^A!U!+9;T M/Y]&D^6B-[WM36>C>7]Y1POT_O1YTO\|O*-ED ZB6*;8#3FHH#Y[$E; BN](
MKU[=4FME@9),E%_<^&&01#$5,Z329IE7V%U\^G_.TGJ6!7S4: S97:4@L!+\ M41LN]$$UEWT2Q"+QE#XCK8[B8].M3:MW0K/?OPPO)(!$B)*BR-[38"HBW5 MP:B.D/=/E>T?
BF&[?NJ8>TE'=.0_A$$4S<)@)0NM/2F$[<310YVCWP5'8RZ(MY['UGN]\LL*OA-TTRO.V2F)4)'6P/3QZ7*JUQ^].Q*=;4(^*V'?Y)*F@I$^C=9FNYX49ZG1A6&]L5I,FF+4>AZ9-
;*E!30(_.!TPE'RHZJ'G]>BZR=4T^-AR U9!2')RBVM9Q*-GBEF 3M?L<)=>CC$,H4PIV20KK#W M1JTZ5VCIH^A)976'@-8)N.BY/= MSI=F[!U7"G(,UB/5!
(Z/U+/:%0^5/1%3&AV@VA9Q9N>N;E F48P?)1OQ;5 M6DVB9QYN;\HTDW[N**0Y!!N0A;B!H==82H:NE\3$T9\?*Q71,PB?1Y, "'3" M0$-
_+GP3L^1I4^@IA5N8)WE@&4:S(3UAO03\H.JOB2//2AQ9 M(\WO:^;(5CFYX,R1F0$-@LTV\-G8!\P>R:]VB;3P-4'/(ED22Y5(4E#<,$)D MQE;>&O(5*ER0>KDY)=M/5@,1#
MQ8NB&O:%X3H<@9! YZO\;H>**%%Y[$O&=1B2ZXY.34?OE. G26WA18HMG<(" MMKD/8]R+L'"OTAE^(WP& :Z?RR2P[_P[B;)7$Y>!8$A/M;^W4L_2AL509P3Y
MSNB9A+8;D7SW/MV>Y'SBS8(M?,R8N5-E1"U"C3Z6MQIHD3Z&_7 M^)D[SIA"F?B-C,$C'_?>V#E3J :'^,EFVC?ET0\)X=69M$%DT:?@=B_5M,5;PR1Q]?(=L@P!$I]F@?':M;?
P[)/VBDN%1]4-" M)ZXAR?Y;4#CW\H+>"P"W@9T\M-5EH3Z8!O*_?_/R^,ZE#O.\V@9D(=6E1<6K M&*1+3PM64O3.?Z0 !RP&2<<,3JH9D,NT:?XYL&
2+XBIJ\I=O)V73DG11^(Y M='7"TKP+8NNT6S$A/6I-PFOIB\]_"QU_%A*Z6'&&N29Y/K)]UM$,!9T1 =:> M"V'VLA|XE2^] *J:D"6V:9L0X//"K""=+]8C5WKWO5<
MW1%#TH@)B6*;M@PE9F:Z'T*ZS"X(NU\IG4N^;LLFY(AM8?ZH@>Y%#R5PCU\3 M(3!FI(<]SVST$;O@I*4"99F#)VHQ>DJ[??3 '.$3B638PE!N39;=5X M]-
%|>5/4K>M;OJT9[%>G+?3LO9.=GF0^-T-0EBLG?VB$D5UT#/ MX'L&#^7[P7)47N+DP$&IB9YM0,;@QLQ"'[D+G@B8INS_VONHO#D?
OQM"_/%C^FLQI9QBM5D0VB70M!WHNY,;, M%8?!;]7D6[)@ S(TUU@1-8+DQ:<0,-&>-"[&MICE7HI/MUDN1L[P] MP$4UTT#=?^[?Q6*(+.NO+SI=*!='S2>M"S7^3
MN*0X.B'LZ4*JS-&SXSN'95=Z@1_@\X W@9XA3Q#9LC2+ M:YO>9UF]]OS]ZI3=A#DI*#_-92TWT3#X,F)K6PAMEH)F$1!RWV[ZB12RB-C?
MKX/'M\1VLJE[]KAE0;5>$"6%5T"R#!/OW__TX]4/O3>]8PGZCYFUZSU&/;H' M2DSHF=A)[#Z2 1V]UT&X$^1PIF4%10W MO&0=!6 %,C>:H5D-3QZ'*]NZ0;E!O:X%?
YPK=0#!X\T_AV\>S5;T7;1ETX:M0' MP8)XA'E\<^XGUD:PY1 4!:/??,")%,=)3@*WNS3QY7D=+5R;1)&M[["Z@'5 MP#PT'SVBQ#C0402%EQDAX8C5+/V%$P M)0O2"F
6FH]$T& !H'/G?2%8LE""=-6UX;GJ4^,I%0*CW?PQNY;-U(A0" MFRAITFT#S%LKNV9]WNIAU+DSXU25+U$Z A<>IY['RAV%9AM@(EO9=NL360\C M="
(/N3^UZ>/5!)/6ROZ\"=+$>*!355FA:E,F:P%,72N;^B:H4^/3,86< 8!Y MM'-_A(()<&4P<:WX!_2)TT0%O=NE>4']]CA!93!GK?@8FNAL4E2Z[F?6?>)9 MX=B-8LA)EZ0XF)=67!
U^I)*<_P13[@9%I4%<]"**Z*1\0S3 ;H?1S684%8" M4]**6T*?$B *^%'];3Y%==U"4@N(DX@O= 5QW!1:-0[PA=V'7Q+,4IM/AG$8 MD!S?XPU;Z6]"Q7JHL.86!$/=9GX'*=02_3
\I=)#@M,28&S;3)(@Q9:G4??' MCN+PGL,OP5"V>8%?"F5)CXY15 9*U0J/:N'V.:D;G&9 F%3@?Z"&D LR))$= MNJF[614G!:@'9]253:TB/ JL=^?C\?
Y1^1]_N'X\FI'R]$I9#4Q'*WO9>AT$ MC$;7 [P?^3?^*H[H9*..8!,5!C/2SB%[O7A:N>:&7*0KVIT?063)1K)K\X/Z7_%=R>X!?'!EYE/ 6RN M]!U?Q+S,*X! @%^O
WX+UP&+W8C$)-RX?O8D+_VA>MBHUL"],%1SX(: T/6F M8+V."NY-)\UUPSJ)*R+@>C'B; -"J1U8>]RY60^2I ;F@-1)'&>@>KU(>]X)6 M>^SB[@6+DTE
(KHAFI/T7;B#QUX^SNK4Q[VMU1"#^H 9K_1-Q)O=L4S^L&ZJQ%$3WV'OZK+5 M^S#86*XOYJ^=KR&; 9]9+OOMZ-]QNN-\YCQ8N^(T15P<-[)!:P4@T[?K@ZV]
M/)#C76%AW,@&;>R-.,O=2S,+B1.'&]^Y]:RU'/=24>2H!DW4N7IB63OM?0,_MY:2]O/9=T)OMUX0.PFSEZ^%\:KBXK@A"5KTR?3%Z$2CY]">A:XMZS:% M,KB!
EI(5S3#@/<#W>VG-VQN+3=D22IE,/*XY[?:P$NUK5CY$_[V.[3USBU M@\&@OYYQ'WBEE51U<(_BH3S -#?D_.[.CUP*VC*TTD#B@F.,=XCW4_D0+Z_>
MR^OW3AKHY(2F)'Z%F/)IC;A\)_N*./26)-Q$T]4R=.CW%0M967E@;VBC*ZAA M+^XKE#IWG=\ME4*Z4BT5 4+=RK"CA357M0M:CA[D7]11\%-7@:\'#*&G!/E MN@[-23QR]
M%@5JI5'&_U0.Z35A7CD@ZJTX\FH,-CPE$0><9;CQ8^!X4RP+1+T51UWMX::] M+.YHHP)?4AR(?RN.N7/&&G0*]@M>0%("05$@]*TXU6H,.)546 ?/6_=$(1Z MN200]%;\:S5
YRN*@ODPR021H7TL]Y7&0)T63LCG3BSP'-MET2S,#B$7A6= M.']1.7'V#?0LW^FQ5HA#"&R+XAXI.++-0GB7#2%3TZCNCE^H_XDV#3^1"X"D+FB'=]]XF^MX---@1.
M'TGXZ)*GRH#W_H>KZ_*-_TRFG^Y&_UR_HA6)P)X&JXMW_U/JOH@\".*LY-9 MA._,"K!,5[=T)>7;KN4M]I>#HOY]%+.KEAS3S-MQ]'FDMP2LF%(T74VW))MI M90*
<,IBC9'-8G_:*R7J&M4%^[;-;O$7!AM>9ZS> OL,II\GR[O)A]YL.KX; MW(T6./VR*K^ZL\GJ(-TO<-=^>O/0CZO"R6:V?<0\L#YR3U.35;X)H(6+(5V* M=92
29H0Y]COZ6#2CR(21Q^)QP+U%I97O7))N]J/Y:XVO%L,[JRK?1X->]/9 M:-Y?WDTGBUY_,NSU%XO1[?3>6_1'X]P^]%0:?]+;1!97OHH#J!S M:C>$TV-/I;GS;2]Q\NNT5>EAN=6/
)S9,G(OKVD*I:[?%."&# IWM"U_[=Y[M)!L%*!P?@L(,I!Y+3O]*S_?YA.A[_=(;TVP599^M\WZ%[YO^M;R. M+_3;/Y=[[6+TX=-HDG=6.HL/Z#_R^1NGR^;JS,DV"-
E:2MT[Q360ELHE>;1Z M'Z@R(L/Q,*5+'1]%C+(WZ'E]]>+P7GSLSTGWU ME[_U1O_Z?+?\%:A)2IRD)#^@^PAHX':DL M#Z#C2*I@=Q0%':4NH]3=D"XR)YX5L\P08;Q;AI8?
L32'@C7;^\K33*-Q?SD: M[F;]^?+7'EVN31;] >*23:2,NNNH:^)T(9%<6K.15B/(W0Q*8:F[U<#]D XX M)FO+2X,0"'/;\#K>=>5-M/'H0W_I<;&?_%9X "D50])A6'EQ<:R.46Y YF?
YT)!>H1 M\GI874&.L<#D(1 88NN+Y#XBOR>TR=$C_8-G])6 DL7GF\7H7Y]'DV5O](7^ MB>21.Y4HW]J*_%C16YT715$FR7_0GH2=#ZEQ;YH8=+H[&H=6C\G#YND[VJ1B3A
M;^5R:+&F=7GA*X[.? D41+,7 :NC75]N'3^E PLZB7-B$_>19%(ML^_]MP2U!G.\.771,L2K#;]IE>;>YOJZS[YOU?M3UCB2&_Q;NWBUL!^(DWAD MNM*Z(92M-
@[W=F\LSZ*6OG@@)&;VXCCI]M#RCJ8 .L?"$.9%7.]"I-&0P4MR M(TP\6FG>"T,>F[ZE"V)'@[YU?315,15/H-1Z1T:C;V JV)G@(B^NY!(MW-^PXY+3=A$$[BB&\?1L
]CO,XHP*F$?1;9:'<7 MHF+(9"V\|BJ)>]G4N@R+/TR_@5NC!DLJ2W?F4T4U*ULTN_Z56WJ-L$#M^3?/V MZ'FXG3NN"H*']:2ZDM')VJO?'/;\"67S/"V-&FDK=\R$
VSEAG#UDB/RN'KY MMQV/1E66C 7HV>FNWTM8BD'MG8UF@Y=U4_),W O;K_;]V'68K'0!?GQ[;?3, MW#3$N:4XL2X,A;ZAV:>KW*<5:*E?Q4(K4GR7Q7*]?
J3A5S-./LN*Q&,=8!F8"Q M).U\6?]O.-,\#A%\,Q*!7Q#_X/'#)^ FB:A<471PFSVJ$"[XU2Z1%KXFA54G MZC698;"Q7-YK"ZR=NAWTQPPB0&1?
__LM>D>/"I$EOU73TB4ZU<>C>)PR1_)N? MR.:>A((UI;P*]KT(KI4474T0C5MR#0Y)Y*Y!&'-+8@KQ*O*+"$(6!_;TP4G3 L0=/Y8BA^V^_G%C1\&210'&Q(> M/
=BVA35L$_MP6R!U#>2I#0&84*DJ;EDM;!O#9]%45EY=(;N-EO+#9DZTU4Y M3B3S:KO^NIP)GW/O2:\9]!4TE,-;\!CBF81'W^=^1HZC\ETE'Z!^^'W>^FO\ M?? M.S"S=
()_3)O8JOW.K$J!:VZCB(+:\H@::Q-OJG6DYS0."/2N>;T ?BT[]YZ<6TC>LS M)V)ZRMZ<):F_@+T3ZM:@H(A?]&R7W8%DXRP+!^.#/"%T0[FTGOMQYKA.(UR" M0T3PB%:0>;$;_
1VTJAFYL+&,6]T:KR(W;\L7NE=)2-Y;3< >C#3M^80N.RP MIX9NL[_&0K7K1WV-A7J-A7J-A3(_%]H:.U$O@*1NT(@Y,2,=QHE$85PP>/JO MH['3?_PV8$?L)-
RR9Z0FUH8(!B!:E%_2,)/GCCE"X0NNMNX0IVO^)+0?K(CT MUR%)I2Y+)QQV:'V-ZLC<"&&OL*.A4SLCTVVVBQD\N+XE'8QX!='&'SWDJN.2 M6.NVH@D3NN?
MKU:NY]+^.DA"IMVU:-P7%#8^!DTFO%%G])(D4_E^^4VY"&][M7GD[295V:K\9IR4/S?>LM/W77%3M+VW!:90DZUZ--LQ8(72;@,]$3;Y$1L"V M'U;;#&
[U+1]>1@U#61]Z$ZRSOXZ&C6 M-2E9=D_;3C8)M3SB%-]UB)4V);!(^L9'"N@,YEUZ@*]H.C>$]I(7]{=T"]+#G[9]-XA]-P/)%HIH7]_UW 9) M8XN+8WO8URIP:*&
(Y26:0B'XO!%32-0#ON" 9 K%0/[+,H7^*B9AT_90:A3[MA>WNC8*+]LF6T86CJ;4\?(&4?F7X-^18Z%/]?N,:I^LF0O=")K5Q/X&CQ(VVC=3U*>1OCKRRQ2:.>-* M;P-
KOW)KRMW?;VE.?0TR?@TR?@TR?@TR?@TR?@TR?@TR?@TR-B1F]37(V(1H MMV\FR/AS1%:)-W97M4X2BK5?8K!Q%1UT*HM'%]64E4LZL#S @YU#AEO?&
<0^#;QXSQWU_Y(YYC-B^=B^G/9 MQ;08??@TFN2>I<%T,]#_V">=*QSB'%M%]@=[D#0: M,V-[HF)2Z#72T!3??201%N_^@M4VA,_Z=LU/U;70NB4_DC*;E!\%GNNDTJ22
MR/))\A2*(V^B7C1:3F;FX! N3L;3]JGOZAXS=W9XCO&.@\8HP]4?)L93(MW*Q&7%Q;%=H7>15 * / M5+"_45Y/U^@4;4\0=:O[CO$-'X@86X$V4?Y=
S_2Y0&_+/9MO[I=0:HZ>C\X M?5-GD*5/]IH=7>PWA&]12[ZTGDDT>HY#*V!G 5:X2]6>!#Y+O$ZQ]%)@8D*Y MD3C#6_TH]E7_,IE!V2&]R04$]L-Z/#!R:5DE:"ON9W!N$
,+Z%4*\@#CU M]5]['A3F#>,FO7Y)AX6C]/VT7UR'Y'N@?0Q?'C\4W>P.4N]I!Q\>GM&X(5ZE MNH>)9VB.?[A8$?Y$],H06+4 < .&L-Q<;R@9!!@(_.CUDX%\
[D9?;W8WQ+SH_+HSNV*=$PV[4FL6,D,/@%VJN*I]!3VK+4W MOHJ0T/1&PHK&S615 Q2D,U)@@3Y4OIX&MG<:^.[U-/ EG0:V=6J%=_;7X:E5 M=T>I;8?5(QVEUDH$<3K(B3-
T\,H9,AHT/X8+]"W6]D-2 M'#]7A]C8"LA+-&@IAL,G^P_)!YU].V5O,2,A^X&U)E<:^**36I<9(]23<@:RAGZ X7C(? HFM'H M]X0]#3D\?U\Y//_8GX\^3L?#T7SQOS_\]?KJ+W_KC?
[U^6[YJSEGYYEZZA/S MGT\]UK@V=BRCV(Q.<]YH@8'B&!FP TP2 M4]WC'=L0R)*7\DH:TB'@@Y10DW8.]Q3PS\DV">T'*R+]-=U@I7VZ))W,#:)1 M'=\M(C.U CL:.K4SADT"?
[39>L&.D*$;$IO6DV_M914P-_C:QE4YC>O@P8,D%LTR R93X=D MI>:&=4M8"=.K5^]U3C@DZDB9A+8; M$<6HTJD0V*E;&[6\YMDQWR+/43G]Y9#.R;>6&Z:+KZ[&/8
@0,O\RT589CLL MX5LG R>5CSC#)'3]=:9!*F6]\7T9%(6K1[V-XKH45/LW<@4QW5M#P)!G!EU1I=$[VYW$+$C[2 MI0E?V@G;FT5LTF#32I1F"RO^?A!$\22(?R7QG-
C!VF=.LJ(I2L(2N_D\U&*, M<#YV2LG+-1N\F'1FXWF68QY\4V+O-4>+1[UMB3L M1:QAK.CRDNJ .'-AC4;#:9(->S("W"4"I0$GU7+8=S 4B]Z$RXBT;.F 5OT^
M?2WA)0Y;=+*K@!2P.+N0R4),E@'_:2+>F,L^U]K7L \:=2AN&?).#(4-;IG@ MQ#G*/2'Q=+6TGF"T'F"F/O /H*L3RH0!LR32-$H2^*C*B(>RX6PCQ&U!EBN@@8R
M,21^L'%]P(S'+8E]0*C#B435ED:SDD>4SKKW)*0+X]2C,DWB*+9\-@#3!:]K MB[]!;B/8AW(ZE-0#"'UGR14[7UY79.\[_TZBF+G.Q6Q;V@UBGX-!R3Y73XQN M*I)+LZ-
*FL$^*VJ@JRI!0N^L9273L41_NUFJAGV H]GQ0"!<=,B:>K]#=4_5 M5H0N:C>$?<:C:0HU@4+OQSI[GUI4:S6)?E)T%NLUT$/GGSN$:8[?!IS7-#%P M&\M)OAK0GUTK%=$/,
<[D28#$RY]BBPO",R?TZ;@%H'N_ZFOHB&]6G,NJ,.X M9J-0[M']3$TH:X@5"$8TJ3$=SAZZ2TJER$4<'O>II3E,8O^8-$8;/B9X<[4Y6;';T"1 M^*3-C[X:8C,XH]?
$XPL'RUV:ZR])Q__LU2 M$_O*]^U*Q:@=C=VK2P%46G8(S1XG^AJ56:VTRWC>/'!+;]%*YV9GVE -#O IS MXK&4)C.6K#]?_MI;SON317]@V!/A M(H75?
@5U36S_@DA"]N1*X3=0-X)6]:9C!Z MEG67:%;KC+\7AVDIWUKKM/'-L,S5'GU_6Q1)M:/EE36#/GVCE7#6;O[DVVP9 M-'AP?4N:-YE7$'MG*;:68NBF6,66
FK_3Q+%3VY$/H1!LI6"RBV)?MH+@U6B M94NXYG*!'D83E(5BVUK@*@Q;J::HF^_"D*9.Z,TM;.8PW>0LRU6SG5<*ZC&E MFDTY1O7TL ^RU\^D()9
M+H1]]PZ$)%\S]'\9;]]=?YHKGX5"\[A]=7L;ZE5[$Z28%G^*M8&IUC'/CK MF(2(;[F/U6M3?FE#.DB#PQE?S\($:099]M%,5-X,PF2FI^"CW0%M1B5UHR@(
M=Y,@5]RON$71+WO)#>5DO271M9W!2?%F'!7(2>QX&N9K:O&3??R29MAV(X.1 M4,="2H;.B8GZ_GZ[$\D>[Y,4QW^L3V9D5?1Y.K0S\OPSH&8#'7!.2N Y/N7@
M5[<9CF(M;8T7 =U!NOZ;[L4+CQ])%I^"PLAO*-!3V9.%IU1O]'4F2[G(3&7T MS+(PD]BHHF0[)UETFD*A":04JUVCD+"C9FU8W,.Z+$S;DEL7UR=?B%1V8!. ML7]I9K^?
3T.\|KTC<21)8@%5L>,G:W6K8QV%M? SJ]6DVL5!.A] M]53 XCM[F4U2<[09SFOIBX/P-K SK37"(P0F=&;W0N:K8::!F$)N8>R#@9I<
M211')^74CCY9,;NKL!L]'O04U\%.>=9(=^+!@,[4-'X@(7/W+DFX82[<*-_E MB(F25$%W7-1"3PA<2ZE>)*0US(JXEICGH!@TU7#*/8Q+F6-B161_!?/-;4+7+>23
MZ[N;9),_RAGE><7]=5KVH'OA=N;[\NW,]:B_&"V*69ZREGN;K.G>-F^[%^P; M[WFL]7HW-44/$!Q$RK14O4(@+(X4PD&BB)!3],>N=>]Z=&6Y)V>84+M\CI=/ MQ'LDGP[_?
I#%Y-1N$>N42\X+M^.>"]M%Y]&$*O\KL<+E4W"^J1P:0CMA:]%$ M2BA].Y9!ORG9%=9H"NTXL&WK*"+US=C';9!(/HKV(2-F:0CDY:-!,N8M^$K9QO'H@'K"U: MA#&N(JG
GWV'Y25/_)@XHV>;%E4=D]=L#NWLM6F*58CI=_KW6:?WR9IYOU [MO4!GR;&3] +:^6T-OA5:MQ6V>?+5Z/!9L1-: M!!0KXIVA-
D5"%09#4A.>>,&EB0A_5+FZSTPZ^))=V:DLA1L'BNR TDK(%X-J MS_\"=?#3^_'%&ZNS^RDKFG'-#F""(,+&)F7P2X5C[S\QNTLLC\6T**YE"VM< M+DTBC=
S[O%$4U[$EM0QA2*YT0'X:?=JY(0_1]$7]\>LBBRM.RLL*(M](49M M.<7UEE3AEI:ZZ:&IMY."6RJ#?4U%#U2N@BCWW_Y7#Z08!U:VP?7MCSQ97=) M<5,&$/
8+U>GG1QP*C;(NBR-['*[I#C^Y7:E915Y$"MBZ##^VS7BF"-'##B& M,PT,[NGSFPA0%]ZA./)M>> F1^K)*ZF.3LR">+2YM9*1]O@_&IH7A]W^D[+-
"1N0.8)TC=64"UL:_4U^P[\&LB#[@_;L-PKDT MYKE2$'_#4(<<@;[H[//#.RN0I6B2':'72M;2X!ZG#$Q(/WECNZSI:K_MTJ.N M7!?[?GQS[/%102?
P5$AV=0BZO,O*8E]J;V*!5]3:,$)^(>[Z(29._Y'^=$WF MA.TFBB8ER2.BWQ+VS?8RF(0C9C;5PSP\A%W0SZ_FUZ2:VQ+VQ?@6]8@IG7J MG/^&_7%/OT)_\O\!4$L#!!0 (+>
35HFN#H,PP8 !@> 2 9F]R M=V%R9%]E>#,Q,#$N:'1M[5G;:B(Y$'U'XA]TE!TE$$@EA,GD)3"22"22D'>VVD(Q@FsQ\ ML)=Y='>[:6^Z;<9V0]BOWU-V<\EE-K"3S$]IH>0#:EZIRU?
&ILKO[T_#GRY-Z MK?M3OW>.7T:?[G PO.R?=%OA%[VM]KM]>GW^F7T:?K[L?VRD6KECUCX8.S:4 MA;#L2DS9K2ZX:H:&)OLDC$P;F(BI-
YO.Z["FY%4QXR&'G28$_=NC^=RA"8C M1YEKG'1/3_KWF8RD8X%.3M;KMDYAJ]W;:GRG(COV@UNO*&J6"@GC-=UUK\=#BX&
M9[WAX/J*75^PF]O!U=G@IG?)^G_TSWX=#G[KHQDC^K=O:-&?I74RG7V?2^4 M#3!]&*%BP7Z75C3A&$,]S&7<';^UJODZWU)+U2A5(DCHP?Z15(V3]G[0O<[W MH%
[+^$0P(R923$4"WTC+OI3<_$+Y#.UC;1S3BEUH4\#LO5^83NEARDW"!BJ! M)4;2U0,5[[_Q>O]+K[[?P*NGW]D7H/7BAF[4WJ:BV0$ 'KG5BY--*Q4VK$8
MIG.I&%2#5B4^DRK-".1>PM)+ECV*83K',":7!+-%MUQ!9#YO!5("-8 M*A5B0O%=QJ]O"1,H]NL]$N58IMR)R%'JC@O$VQIQ'G%WTV 1-+6'B-,!#&"
M7IXO,51%SP;4+&4#IXDDR4T:4N; 8"C$5VOSWJ#8FXSEN9Z;N>H,F(D01$< MFC@U!L-A9G,%"N9S1-SMQ@>'S: OS##+EZX\IVQ7TK=L14_]L1&&U"GJ<3C MCMWU?
AXP;H0/*2(DHUR0YYD_CJ)_CC*N18#WL^MLRA[?:AWRO?;0C@AGMHR0\A4=) M!8H*F"(%C*AA!6HA]&3,BXKJM4I3^D!3"DVTTL<(O_C*=\N8_=N$*;Z[J;.
MA84X8AW/[R_'O4FY)^8EF(JM.85R0"00PJ["JRBJZ-!" K3^1UA,*1@E%_G&6)W+A#MO:61E(GFH4F3(?IYB%W4D] M+4-"\OO(^O3E^4=;F *W@O!HUACUD(S+G!-
Q8F'>BF5]PY20*%<3//Y%@@:" MVC!?)-M(91YTT;\'W=I,_1[ZW/(6A_$\#3A=B(30A:W6G&B2VX!2Z]("&XH M>>>1!Q@ECV0NW8PRW7-Z:2=XD/CX!PP_&+I247E6O@\KJM?
&I1D#@=;GYCC6 MJO$6^.)]!0R;@X,">$T!)5CP!IV@AR#&+<&;?&&:_M/>%X2"X1B1]0I M*ALY@0OM,P7*(NNP6OA)P:F:Q8,+8/1-E1&D2X=*0.G/&?*"M3+%,%%%7[I
M,Z4U>UA9LXAJ2CJ[^0TC@B@#4*=>@_1MO4>R"1L%QO,^'H603F-5K>%[GL7) M!AQ$64W'<6DH3BL9Y*G4>]W0UJ[#[G$@S,:05)W(V+A$NTXA$]J$E
B2,E[I&+#&KS#9!9%-(Y(?Z!4 M*O8'T-W_JW]\]W)BTH="630F8>.3[$4B&.5MA;%]53P.TI#H=#PB<@?72Z* M:7ZN7P,=*SP7RN!PYIRS1KVVI V>8*85"];X*I*JT@I3
<40,V0#"U<:!9!D/WE786&9D@&4DUT/A&4 M$10?59>0IB(>48OS/1/HG68Z4 UGJU@#-M;)E_7:2T#:?S5_OG] &B?G<-DQ MNQ"1*>F6M7W89.\/WA^]G_\?/Z\
ML=*I3%QVS#X<_=_OH=\;+&\Q^.%Z_7'=-.[.Y4H^Z#*F$/4Z7C M>O?'#?*UU6RVP<*'2^&1=DX7QRS*)'S?'7C#0G][[C$$S>L]C1P>]F/X MnJ 'O2W;>O!FAW5;-
)Y>.9[3U^UF)L__?7Q85HT*P7LEP6>9%"GKWXNXI+# MNPYI_U5U[-R$LR.VX1-%NZ3ID7M(T&'4H!(Z|UZLQM>]=(;X;\!4$L#!!0 (M + >> 35K([*$2P 8 . = 2
9F]R=V%R9%]E>#,Q,#$#(N;'1M[5G;;N,V M$'TWX'\@]U++++]+[#7]@[$[7:)]X60/%E(29;&;12'"]IV7&_OF=(^9+$ MV[C=I%%T8]8,L\3(SG#D\Y3GX;_7G?
JM?:G7O_XQ^[6%_>-WKM(_\|WJ/ M]N[V^>WE%_9Y^>>6Z.]&1:%%6;QNS&N_NQE[CH1_/V"R_23 C%%?A?2AL*_BS6%#*9L2+EQ=D; M.?2/TI*-.
PY;I:6B?E"H6)/3X]2J1=YZ'5OIAR'U[.^BF&D)61U7T6';J>_*K[P MZCFFW<8ASW+G[]SA'E"'P:DPIF"UX(7)H
M)U]SF(O@2)ZQA$=H,DSGH)I"^W'Y]B@01"6NYF=&0G-^+>]U(5X1:-;P!RVP< M!C!20@B::(ROS"%%&#*9T6RFF8[G8F8F!H'G2&BOFE]I &E)A&=(G&U)%?#\IV>-
M1"E7(\&ZV/5W9O9O-4_X0?-T3W@@SF]J>Q?_*/DHH,Y3%%(*AA1PPK4?.C)F!<5 MU6N5IN21I@2::*5%8J]J\@@%7VB!Jf?ZCGM N2?PB@9B* M;3B%YMSR$80!/
TX78B8T(6MUIOHDMN A8JB AN*'GGD0<8)O]EJHL99;IU>FDG M\)"X^L/QJZ4V]£$Y5G[P*ZK7Q]49 X9e8HTB9Y%KCB:B04,FX&'*)'C GA M- 25H\
<:=H(<@QAW%FW1%FCK37A6$@OX8D8D"2H;.8$+[9H"99%5-^ U_[B^ M9G'@PD10DO654:C+@I2!4];9L GU\L5H085?L]:T9H\K:Q9234EG-[=AA/<%
M#&K5:Y"^]_B(MV$C[WC"QY,0TFFL]C5F H/%"D,B812)^5GXMS.,HP0IM["+UN0;(S'-9%$+\#>>6&FMXG MH3^6,-)V0\0'"6&!3_5 A"?
\7D7TN)!;@=4]K('4#W_Z_J<>UFB!:5.A+(MH#,/'9\B*1#'*FTMBNNIX/>4AGRAX1*1*Y+<*Z;YN7X#=*SPG"^#_9ESSAKU MVI(V>(R95BQ8XYM(JDHK3 $<4 %/AE:N-

*6.=PH_Q1N-15?KWT'LJN,LG75 MW56(0F*P'0.$2#@609#=R[L*#8%/!E)-=#81E!$4'U4O(4U%/"(?9WHFT#M- MM:<:SE:Q!FQLDB_KM9> =/@C?UVXA,O.V)4(34EO69LG
7M__/[T[4P>=L^O M>^RB=WW]>="]Z-_|_+%QW'#/@^[EY?QY:Z53&1?I&?MP^E,+_&MP+#]=);Q ML<7RYG<-]T&N/;R;RY]0]D&5,8=HH<>-ZJ-=>W@Y'U7);AX?
+X6'NBAT?L:" MC$?WK D#W2F]QUN=-I7MS?#U04]ZO7>.;)'SS_RM(]H)GTUO*3+ MW7;&S^^^/X!K#!N\GO2+5(J$72VVS:VO EY5Q]['R4A_IFB?=+TQ,='#]0> MKT?
TA=9_LJ4ONW\!4$L#!!0 (+> 35IX#T&-^@, $; 2 9F]R M=V%R9%]E>#,R,#$N:'1M[5EM;^(X$/Z.Q'\8(6W52KREE-,N9)$"A"LZ#CA(MM=>/)G'
MXF=VF:!^ 4W#M#2*UMMM8#V;D$HB>.QG\?V,V,/8M]ZO_<:V8Q] MZSIMO(/YV5[7Z[D-N[2^8VUI4VTW!^U[&'OW/?=C+A1 #NTI\1/[# N#%3RHP"_\8T
M()K"C$HJ0N2)DX./W*?PB2F:1]5*,P-Y2.92S0G7H,6.]UPHG))ZZC]&!0E$ MHI''KO':!#6=S>#LI.2(G!!.56&PC.@*'#*=-Z/I/-:3M%6\@L]<+'!04UH[
ML88\]ESH>7V>N,AT^KV?_V8*^?2\M!IM[?E-S-9L$#/C&GY72[=)FQOM,WE MBYEF7.LM-2V2W&8KL;WVUFK3P\W[9/E$VFN_:E@'P["@V-]T31,C4&> 6>' M_[-
;JVB7C$%C?]?_LO_*C+X.X>USG7 >8<%'OXA0MD]2EO1ASB2-,7PJHO.U M<4*KA3^D^8W K,^5&X G6%W>'@9K=>BE*YZXRRRDXCL M^C0B8QQ#:4Q2O6#\UH1QC$Z,
[P_>(6&FE$B]C-CRQ!$$:XNFC$,Q%B1H/I4 M?A.=.>&^>8]=!RP%.;$6K>;16]LBH3)%5UM];N)^I=@B7%^+5<9/LV^F5^M; MT8XK_IQ]NSLA
RH+/@BBDBB4!7;I^]S"^-8CYU/A-8BKL$D(OYGL)"@$A$+ MWNP-)55ZMNW"?G5!*^7MT_=3PX=.*9OG$"Z#C9A G2!9>>%C)?,):?],RG[[^ 5!+ M P04 " "W@$U:LU':25L+
0"R(@D %P &9O@[*" ^$K8ZYQ)HM!=7>^]K][^ /]>A@KUA'1#UM1__\>>,_^C MD"I]D]P^ /N_4KM P>58U_SP:F.?KXX M[>F*O/ H_L29A/^P,C1*|U?<#^<^V!]N?"HZ?
EHUGK4=!Z5#2W#L?EU<%A/ MS%YX\7N6O3##"M'/R];U_'|3"_GYHQ],75"-OJ8/!1-(B$?*IADNS>5<@Z0- M)"X,!'^?/VA/&\%.(LKQ5_W!&.&<0DMH=N9$[Z -[B,\^#82#\(
MPFCV<%\P>F18^XOEAW5-08;GT^2;A<LK*DF4LUT!S!R1HG67_^>F>C%_$!D^P,!]<&: M[_- TFF])B-%^DBUD?F);@A#]}%ZD5X^4?4*^;7+<+7N?LK?G)5*MW"#PPU
M_'CW+)L#^%DM5]YW=30#M; M["]@95@(_*\T1*H$_S=KBO#0[0N*@4*,5'6-5![K.AY'-D1^84$O:I*%<%$ M7>OKZS;SW&PSTYO2O_^&F*'LF]&BB>/APA0U^,3
,B&&++F.^0MTF5-L@:] M"X/1G&O(J@I\.BG#H+]@U%4)O7Q#DRZ#_^,+7"X3?-C<)7!AISO643?C'F0$GUA# M]#1I0AGF1$'_GO5!LC^",AB95$<>PB0-]$RUM&@TM8'-
$RCRWVL723YR7E- MDHV1(DP^4]JF(OR=_/(1*P.D@_HA?\B2A%2LB_!?\%0#F$*714N5O)@MU/_W MK*9K0RQL:5!&#&MJUN\9O=W[(X R+L! M\%0&9O=S;>
/1V'<&AL4>S?8]/96TXE$V]**.D2MCR@<,+C]^C+,%@$M& ML[\,) @<)V,Q8UB..Z/&JFP]"R(,]MOX],H*F$U]#&SB_.: L0O("".N0L;' M#$5E]^C,V+,@Z6DF29/P,\(,@2W6U+
(QD4U"(;L-N($ ^"''5(-XD+*3Z@G11 M-E"SWS8U\6]SA#]?6M$B<\RQW@56,\'$8ZV$C!(+2(&(Q91["KK541^!C$ID MU!LT["%]&15<(78B'0X5-
@1=S"::NG;5KX@!G%6WP&>%@$6]"KH*8F'X+3T; M]](;R*Q#6#Q$UY]Q+ZXM',,B0O!;\9C@]6%/'|B+S*G*"C_#_!\+V_%LYO6@ M(C#S\FSL&N/PJPZF+'FPY#@E#(+V%%"
(5QD >+;"P'2IDB[-(T4%%30;HT+7\A& MI]_^8#8]&08R M[PW4'RO7L-EL(5?@ MPE-\ S"> 4N.RZX'AN=Y/V_^N&-\#!H13 A-D$&^QQG@CP9]<. %,G7?QSH M>&R(DF.C_;Z
M+7;PCRSM]*CS%B<+1I//A[&-9PE_T9:139!'(.V->KG];##R77YY-]L%K-GNN M$8FA5T P3$$W<7[A8KX29YSY=\MO(2LG<3%?\7QNR?V<\[%[=N38R;X=+5-4$SX]:(B&
(;MYY9> M9./L AN+CP%1\/F#YXPN6#]X GLBTI(PQ,DPQ*XTA)_S?CJ*=,&KX2-X-?RN MO9IHTE;D,TPVE\V]"JFK/H[Q%HLV'&DJV7M()&^).?R#^]=+?_>FU,*:WPJQ
MUV=&7C_AUZ[_K3"!3R+U]5/?>^&OE>S\V_6Y3];Z_MBBL3ZOT%B)];_^*S__MWID@L?['8/WW1?;32:OL!3EQ%3>]7FDY5B?IB/<2(Q2;O5[^.0HGZY29)7'2
MCL1).V4F2IR\@SEYQ\\V6U_CD^U[^?$F"7Q?H[1 M^SDQ)DJ\G^/P?HZ+;;:]3;2*8_('*E-ZT[[/?NL4$]_E6+;']D[LQ/VA:E7Y%@7(X-X'S#L%?F]H?6K?VU>L9+A|<2 M\A\9^?=[;B
A_U&1?^=EHTO*OX(,^>%M4=UCR6]$U2?$?D.*/2'V6U+CLB&2 MSKMC))%(3WFS1CT$*MZ*VD^8XY288\]F(F&.TV&.PYN5!2PXC]6LNTW* UD5 MWBJKA&./(/
8NOFOC._C0?I(T,T)OD7#!<(JTM^L.4N8,F'*?9O1Y:*2CBY(M:"CH?U_!EI)_/V+C+SLL=E](M],"OZ(%]M]E+],!1ZX&]=YQP&*.)HPKX4BS'95OT4YO@L2XQA@\N8G%-
M]CY2PX1ASE]E3!TPM#K&?]XSH5MJZ&M;:6$C_?!QVY< M)_HX%GV&KQO%R6K+QJW)RB51Q@)-PB]SDC9BW%ZP<,D&<,&?"G,&9<\^[F.N9\]0C MB9/ER4.%%<>K)Q-
6?,NL>!1:.6&[MZJ$$LJ_(IG?F)]]"PHR6N)[6,$.+'M MT/*V_PI>_>W5S-=7D?/V6^(K3WS&:L<\8.E,1LB]1L&'<,=M6(.FEZP"#7NE M"U'.,N\E^<=@^<=$&R3:(-
$&;R2_O/DN#U'$Q?# P"*2GX2>@J(IA,Y 1S,2 MO++|V_ZP0^KKU,MK)5,+\8X;F7T1OV$E8N88](,*ZHY40N)6HA@L%^E3HCB M+2QE$D[16_#5"6]X]S!1#D>D'
Z^AYIX#HF62+1$HB5.W9?@TTP^S>6=WTZI MH^T2B]?E=.^^:S?:7P)HGPQQ''AFM[+TFS''D#O'>CWHD+/$;JN_"FP5\76<^
M7SCIZSI+.*HD*Q#\/JVL>Z;.K(J+Z(REA"$L8)OLQE;)+40+/OW-QRB_3V M0-#1Y<1[@"-BGE=E;!*6.SF6.RX3ME'+_1!T77@-1<9[8;.%;"5:+9A62UCL
M]%CL6+48.TN>L]VO*^K[R[I8(>D6YQAZ@ O&()(&MI=3MS?'$T'W&75Q$;(M6[)]KH[PY1O7W;U/LHA]")UPLX=],E08>%PPS"-/YZ[@1;0G-G;]C4T8.6'D
MT[3D837R[5@7!X*!$B[>'QUU!P@>,]I\']7/% 2"W/C@R(@.=)8-)NZ MO1?DFM:%[D07!]+%">\FO'NL>M<[Q9!P[!OGV ->5Y_P7L]!^QB;+.:38G7 MTV$T---Y8B#Q^)Y? GW'!?
WG(+/E?#,P7GF@%Y/0OWCHOZA_(X&>OZEZ7^O M-5%X'6>TKY%@H+*&.W:)YEA0.D@?NMN.>*TW\3+6V(D;>&*@3!8CH[?&-@M(MB"T6FFWF7R'M01=& UD4E&-
BU],HN$H8\.TRX)%IR[$J6SQ[WZXL,]L0"#C6 MT85L:!F.S7^$1YRAG*\6QL=C>0].#L :?N/;BR?/1)P 0+OUGD22GX#!5Q"* MWVR,A_BJ8VV5S8*O?1D\CS%=,U:0J@UE=<.
<&_&Q^FU^F,^[7[N5O1N,M3+&> M2B/X-1"/G^07S[" K2Q+B(#/B$?#) @8<'Z^$_NTBE4I__DTY3-1DITD>J M#590^E9X0%0Z??$9'J_W/GF7) M',#O#!!/V<+;/9!I%MO7RJ"^)?
B1R9%[L#^1/5!)M*&/$5DE+.+__M_V!SS MR0+/_M<%X8<%$ \$/1L;]"-G$CS.1RH/ W= G1H4:$FJI0T%E;8^H"E_9_'MDNP[!G%QW<\Y;2^A0V M: I@:4% &D 0#+; 4!
[F]+3::#A1U.\;EW<=^H=ZH5]MTI=:KMSQ]ZNUT3 M3-BNEN]:]4Z]VJ9*C0I5_5G^4FI<5:ER\^:FWF[7FXU]0/&CU/Y2;UQUF@V: MJIR7SRF.R6:*,.6?D;YA8=/X./:5+T<\"*8
M]\^FY#Q@C\Z_N2ZU.M77]BVI5;YNM#G5[WVK?EQH=JM.D0,5T0(]0+$\U6Q2;?2>]IYHU MJO.E2KFTSTSSE,H=_#5;Y#,6'^(I/I@Z_@=SS\FH@YJF4^8 48\.7BG+?Z;
MNT82!6A;YIKL$M?KEC/NS3/#+]-\SRP;Z/L@%IZ1<*2#@RA)F$P0.(O] M$NMDO5AG ="SBPH2K3B*9^D4GFGO>F8W%&VJ/VXC59DEPTA3D#+Y,: -6IQ
M(N5_#8>CRGC*QJD6^X)B+.O%G*>Y7(+25HR938K108E-T[0N/PR "F M=]%IE1KM,M&-B=I<49OF#.V.WNP#@:GNTG\I4UOY]1T2ED;XF)HO,R^#%I M'1/-
Z6$=.%MZJB0Q5(.'&V,KU^5S+OEHUE&' *D$WS MF7R!.;BNY^)RYM<3H(4>*T?X%_AENW>1,ARO6OFBRF7;W_C(4)AE0B+<)SA M$.1'J56AZHW*?;O3
B5!P^_E\]W3Q0>1\L6[Z@LL@$".8W9]!C$E&)0Q0B). M%$N4#,@VC90X(/[2>P!XYU&(V[XNV]_M[*V=8A$U11%&!@)\V+^15-A&0TNR M7RMF-5/\QP?)A%5=$#L)',:V-
7ZNIL5+574=+!M)'U-LMWD2@)]4M8D']:> MW/U6&TR_W/Z2C\,JIPTDXE2UB4:Z]H0Y9<7S+*F[R_E[XSRXPI7!B?BWKSVVV M#]*Y"^;LX_]4?*0I+Y"F([S4[;T4:W=AG=)7"H]-
]:DHH%KT"-*-FN$7_/LM_6_MMUP\G@C'KFH&#V#.+O(,0WU'L%;PY]D:--1T65"H+Q +/0L3'T5!^Z90_2;B MO%?]E"__5KU:?+T$,^]N2"KYLXNVF/91-
@3"+S"2Z\5EN'7IM[1GE7O]?6? M?PU_Z#]*K*G$LS]>=WUS4,XNO@CCT4@8/Z#]ZMYK8YHY*9^"P8?](V/GZ&] M7SH-^==5]U6(9XD9WR4NP0/^PZ^0GD/,:F]5^EDO/-
Y]X#@IO^61O[>6$9OH M:ZXB2&T4#Q:SOEA<@ :| C9?*!RE0V##ZUA]Z^=(!]++(T&Q_D0O2"2MM9VG MP (A8W]F]QW@T1H38]/?VCDYGM/(>]9>"YF/[X;MDY$>9/_%
(P4*^T#W_MV44.5]-XWH!&.X@$BYQ5A9Y^37GI^'Y?*]>/T[IE4LJ9+X%'#?8^ 'X$2UWY3X3:JO0_4./??8B]C\UX M]I7(Y (>F\%Q-. 6D=]FQV?
M2>9AM52DMUPJ8G^)JS0\OG4B8S9]9-R13:O* PGB@!)Q*Z=-,?OVX+*1__F. M+F 24NW)L*]<@(N]9J&MIV+DZ@GGT(@X$]0$^4*GG@0R?S*5I
MC0V/M%YG/RKD@CUX.=+*ES1SR=;,MB*9L%R/,*6W9L[G&O>]/[?:PS2>\@UN M(=V[#(.U=P D(0W+:&HDZ-23H[P1]5_FG/&S/MORXW'1IVC3QQ8]2_*\B7.E M/V?
8WF/Q1XV+AS@+^<@% $@2OA*9 '09U'!T=:[\=(Z8 F7)9U?DH>]K1G\ MMT#X?7O?:M8RZE".+4^,]9%7BIAGO.3%#2/$=((A"]\M+%$B;H1]+_()"9[
MA_A]AQ%L@4.5A9$,49,]\WL\]6DX^+$/5UAQ+&-O#YR\'K(?@#%G#A]/-;]] MK6Z[?2YOT>$9[KBK_&V.B7!MV#>|:,C'8F(&'N6HTB]C$&]@ & 4REC# ;2 M&&AX$RME;UV;
|%MM?PG]8$5:+><=8:>|#O['WO#ZP M/T\>A9Z#B-890Y8FYF".39\ MBM7&M6OCN9@1*E(LZI3W2"AZPW-V\0N7L'L*L+5*YU]2OK;XT?*_#6WEE>65O
M>$Z&^1=M'HEB[(]D%>_EX$(H+BNK!Q82X$N!4F $1 DBQ.'XG V24IAO=*Q^ MW9]2S]<4X#[M^84Q!.F"671'90$[#($V$QI;&Q@.5#2&]H%ZT+5G<^!\?0Z+ M000V"?
5EE90]&2F0')P@XYA/*O#:4Y*OV4_8QL?\(?/>1!;'/MA!];4(JS. MD(])*0&(1]*<8T/=AO,\]]J2?_G\>28[,A?9ZL_8,.7*Y,23+$ZEO>X?G_5= M>)?2[!M(5Y3]<#!%&S;*YRH%?
SN7,WBV%@RV.5/\]L[O5[I-BFZ64 [$'3)]]Z MO#R>?.MK?.E>+,87I)#)"2I$>_*5>,5CNVT!6@A7O#1-(/WOB?WXH5B_L4N&N!P;LHH,'[_SRV/K2UZ17W[W8R&5_R$)WF.C<
&^8 &Y:0 <:Q# M+!Y%VN#GX*F4"9[[68:9859*!=@UK!N>9(.H,55015P) LH-E^SAAW&K!$G0 M)8/"-8"RY(HX4NZM&OZ=\-[3WWB%01SQ3XT!^"X. :EW@I$B7]5,KO>!W-B
M'X@:/$QQF/!@6?(+BYH;@^@(O-2K>0O]V/C9SO)W5\]?G0M]SD-[NV#L;_K*^QL?8&2#[3ZF'0')MP#2NG*=T"?+L&1;_.OS 2]CAK:^".A;T"3[Q1N%%Q!7[Q,Y]D"N$_SX
M[/XG>/IQC%01[[20@_S$7UAM&>!L_ZOT!]+\MYG"_+6>?+PQTXVQEF*Q MU5VBM!U4B'7RS]]G@BX]>5YZD*N@]9/%#YU_9$]Z4)/%|#/"0GU
M^T0U1R3@_TA]D24)]9@]M3N3@O.6*07A],R[$=2;RPA$#] <$08)1N 9@[K8SLW#[@G=:_-O(!&SR/0T10HTYBIE@QZBG.EE MIUN%K63\3N:D<.>%]OUENUZIE_#'VPK[!@
M]%!N++EGFR'3,ZUB":5G1B7> M ZN!,RP]T$3@XXY5"3"^LZ1]QC8*)5F,JHB>>D5U0 7S@LRUM@U$$!7!;:G6H M^KEG"!5RN$+VGY5.)MS91:W>*#*7*]=(UL
+N'E']D)X;PMH=^D4MS)QG-^T4 M>[.S#5D.+Q3+7T,[#QJT.L-N1/Y%W41#BO5&X<96+SP@:!8]S-IP&;[X6=>Y M)G;'W738? M/Z?$C[FL+R;GO(2]M^8(64==C
7T.1NI'1@343?6]E25!+ZK>,>XOOV)@V/W M["}S"DC,!40B<;8'H >1;OR/JCZ.<0"Q5W1F3P&=^8#H+ O&@*HIVO.>>3*W M?R2NLP %G ,WP6LP-8?3 M?C+0$]44"?
70\]5]!D.ZNN M6FE[<$F. NY<1(\$G+7]RT#NR99K21UR(5NXTQP^% ??"F9H3BIX;W\?X1;' MWG=,N&3'9+\]AC?7+(WURLEW";^LG0-
7%*EVE^]58<_#M6=UJE#X9E2EV79 M[K1C(G3%5ZZ*2A;LTW@4TS((Q_G:3H]305:6H2]Q&"F<%.UJO)ND(]6TDS MK-T6\DA*K-
K7I8D<]&:*C*N>RB@_9,8/Q4Z'D\X"CNZ5B=@.M /@H$QPP!1Y MYD#+)E[PWO@&6!>K@7_/N+/U$]]>W68TN+<*EH'R4E\!\FC.DKU7&M^@.\3*
MPE9I.%%V>D.SHO.KI+K3.M/9:P/Z[RG'O+5CL 7H/A M,*ZZ"APT#'X$2UWY3X3:JO0_4./??8B]C\UX M]I7(Y (>F\%Q-. 6D=]FQV?
(I:TDE=TJU+KT*710B*2GW!"KX%,I^.)IT3*WY6KS]^GT:"I M[;KBVFY(B0.I!3^@QTFE(1:=(D*(KVC.N?6)HHX@.* 4#=0UJ7#XKT=W MOQ64E%3)KK-
3'^;H*3E#US2]3,:]UF8GU'$]CN!K=GJNL1F@38P8!9[@BB'+ M;<^X69;F,YSOB3I)OZ/&N(>]R&9B4,5YFBNLP3CAH,R/I C%CLBO5B5 MB4$Y@-=0I!G>BUNW=B*S722.#;
U7I:LA11<%7XKZ.;$; M;]EXW,P5W?%O=Q,#PM&O=,MH'$/5W/R_B \!!27/!C(CT@U//OIM(0P.@*]9# &S[*8HS.%_"X$D'>9\;KZ!-I%TR>@:KQ]1Y[M M7_ZM_?W2'V'?
V$]E[RYT#IXPWB57 MLI2+P9YE"D6Z6-PTV0NAD+42JYBI85O5>6N+7VY(B5?]>HST55\]OQ! MM7V'PTM=$.P%E[X\NSW;Y+@\V\9MV>:TT.DAA?D8(N)<@:'YPDZ2,F67%*Z5
MM-MK^>KKUV;I4=U< KJY(,Z9Z]"$CB ;,6R.LC3/\W3.WXL1FDM(D-(7 S[2QR=XXMT@=LV5CLA3']}80Q>-4=GBSS- MLCL10W<%ORN)V=!4<9Y36A$_8:K)PN/OFG
M[C+BLKJ$'$&VR!,SP>6I$,,> M4QX$ZE131F'0YR%$A1BYC13;ZCV5=VUE(V!Y M!\!2U^RX^?,FJ_XL3:($I)'W?]GS[.H.L'L_(-@F+QDF/('):Y2DC2&F#%0: M'G*4,GR$)8BAKU
EJP=!_*]SSBY.#RF,Z.!@UKGH*@R!R$Y+;IMZH)T@;\5 M)KBFVK,4\KH\'?(/W>F/O[VB\COSH/Y\.&"Y,6G!,++ Q;WK:YK^+.@251[(MJA!/P?^*TQ3:(_+
:7!'MAC'#@S#T##GG,>+8UNGF*&+V1/-RX=H)=XQ5"& MQQ)%FLGM1+ASN3'J:*5^WP$,_;V0EEOZ?I2]W;&I4*S],P>T*H!Q#LR M9G$7&
<3Z(Y+D%C3YHVRP/+%,C'L\G#Y M IUC3K0$*A0"5P6,96)PN?EBD<[PVU9P;O0<%W?7G6!\LE;,*E\?7@;L.>Q] M[1_0QCG1^TC3"0FU/J4M588X@?
UAVR:L1W$(L8PASYW)9N@L M,;CN($4T$V"W8-N]Q$4G>W:^313U,9)6E;*2#8"RV]M%4K%%<7H"D4O#TW#QA#W%6D^S]+9 "TX]GP ?GU/XB/:83LJ
M8#9V^W7QV[R@]!!=?ZT*Y60K-|;COS(QUD)%NCO:L,QW(6L|;OW,\,_O/?8V ML.**Y9,AL_B?A@\,8V:X[93!,0:S$8K:63:6]L&X<0F[=>ND$\.FEQ6,Y2[&_
.E&A2YO[ZO,/=EKGGO"W_Z4^7;35V]H MI-_&V"A^ZSCNC<5O(0Q*#!N$+$MS..O ;#[]\U9D1@K+H80&RA58%B: MYW828R?5M]?
FXKN5>%D;#F43]U;!E>]EX#H@+U)%6ZF[G/N9+K^=7%\Q=S^__MW8@[;&%Y=N&"C&P/B&[8=NUK]IPO)=D8*<+D(P52@9R;7^WOT@82T_)+>B!+ M$H*7 ;N<_-
+3%1!+#L]F-T]]>KX[5>7](5C4PONK,ZZ(S [M+LIO>YQP25(YV_;UN-7MDA9"V>^",D96\F8H@%[/9O]TIY-]HWSWP_C^^_<. M*Q<#?!V#+X9&!E5*LQ38(P(!KLV?K8
B2Z!Q%2/UA!="_9-0G MF)'4.5K?>MTHXX^:6T%OZN3B:XE@Z1;IA".[M!958UVH6Y[PA-WYTIU=*266]W[*/^?[LPI3YL@UKV>ZUN:\B MWWIAY+:6W2SL[KOT<'=
[\^?:=S[PPC9U_0VPM'4!C[V(:L U+'K=?-"-DG]C MMNAMWQ+ -MYOL]7Z2)BPW?]"GGSP7Q_K<^S!^TX8]D?8B]>^O_E/LF]:0/^34<30"CA!ED]_*:#[^]'/:MVMS
MR(9;50AF7E[7[H0T:]?7(A-'$=" :XI!,(/FIKW7Q-'Y"$*Y0G]Z13C9#6Q< M-XSQ?@0SO6G=Y6O&5'[LY&%90+5]E!6-]RF.3:!6*G8<]G'DOXVKH>]GE=K:H3#27+?
]BUA)I>TN0B>:B[9](,2Q].Y/- MT5PP\Q:._']:0TLM697+<]10@AGX9D?]G2(_CF5)(!08$>P@5?2.6/W=W^OY M(+>S,>P(?_?&Z6OG^OMW,U?
2;AZ6U!Y9BGN%/B%K;IN5[3)H57Y\:RG5+U]O MEZ-QWY6%$"K_M>U.!88H;6C<(=KJPF)0&R&V*Y?K-#C?_IK=<>A3L]Z8WPC MURQM&8:H)P^.K:-(G<:%-:^-UIWPV-
8YWNS27IZFSA>WX "[" 6SKK6 M.M1TZ^^R]Y]PN%0'OK3>/%B70G!!=W3!25LE"3Z$H&#&I:H6?'HT']P8^#;1OVAQ=M. M<::X,^NTD)V<":'P_!(GU773N(U&B+G6YIT*0=
<53+/ZK:L8:EW!Y@]1]?%9 M67#Y"7QY:"P]/GG$O5]9S2F4)>BVLS"Q(] +Q&@Z2\3G(> M:9;CH"[_&IGE_,;1$B06)&TLB2Q"KX'$%Y5:0
MI;I:%D:R*2@N+'A'4_KW'X5Q;UB[,:+4N,?5%64./87O189(C!*M!1R4AS8C M-;@\YF.H>>88.D.ZLY^H3$;&IX=HQG'C'>"3QU?CY#;?6QY!/-V>70N9@JPB
MJ2KH*C"_41+%%M54%\69=-;/&OLS:3_Y<]$7WF!!>]X _.*"> KH M?+3AW7IVW4RT$.(?]2VK =#^>Y;VXMM,EN8BW-#@< ;A?4+%0$HG4C,K'RJR
M13K'YVDVLSG'&HZ*297ZL14NE]96]2|=1+1U_\))Q-[S%5-O_1@HA2,ZB;CN M6H<3U"/KU<@JV4(H_UB.NG-%Z^XRYY\4\RP?/9VK^(:?]N"NH4H_;:\?#C?
>L*2'N_'CZE.^VVL304-8 M@CC,J"?WL^V/AA[6(8[;6/=R/<" M102DT0-.V1D@2A!%:3@2U G.^ZOX/A4*5!:%=]Y@I >=)!IU$Q<6ZM#?\7'7T$YOBHL:OA[('^ MDTY3-1DITD?
]5G@_,6R#\L>E2_!34K7,3-.=!T!SA(<+&P 2* M8@L#D2C\MS$21.?OQ2G!*"K"R #(G-\^4<^R9 [P^IE_/E'D)CM#GB(GM[7& MFP+XO"3.):7VT#S_CY\R=9[(_,/%VS"8"
[D.6C]1G&UTPX;-?"@>)TW*U^]C5;/TJM"E5O5.[;G5:]V]:A]_(Y M56)BL\PAP*<%ZBL\AV&29[YNROEIN-2K71KE8H^X*W=O*YZ7ZAWX MH!V!S?51]=--6M4\
[;:*G7]\,"AX']WWRC=5^H VGM'16]V@,%TC./P\TRQ MR[)\I=RH)M7NI=/GEY@Z[!,,A##\ACX 0.Y:"2E,A,4>YEG 6GMV#]<"S0"%D MD.X',89]LXBJF.F20AYPN+I.1<^9US"._CQ
7#D'EL,P\@ZP_$Z M7RZ\/3: M<&7K>I \7@Z<(@*NPVKCW[/@3,O*E-%2+;YIE%@QR<6-27>QRS9H.H%U\H=A!U^\!$9@8%S%*"FG!9]G M5HY=V((GUR+5=&V(.X;A!6M[+
<[%OV?M8F9V5.!$C#. MT\NQ2J!,2P1$+R9?\]M6 HU),ZRI^273"B&JLY;OT@5T2?P@F%F[$?+4;>)L)%%%K+!W7GB)=DP1CL)9#9XT#D[W7W9%N
MDWX)L8N^?.$N0S,!VIK'U7#:0\\8L^T*Z$E-A:O::2^ZYT2ZV+&>?7F6FE-<^4H M7Y1+IVP-O5T+Z?B(&6A#HHBRG,L]^H&]0>.L]YV+0(W254LU^]R63:&.\$# M-
/XUS&;_2M,DLHF']"=91$8=@@$0]'*S-?W^Y:$['5[UQX;0:%T]Q>UM]06> M$^\3&;#VG:?
PW7"DP6_UT22G&**$>NF:5UR#3F>XS5W2CU)>0B)R@P05(X*F.;]K']]W/UO].7UX1"_2=2U*YBQP V[[CLLCL]4V>B+*<@Q5 M]%F:93-T-KNY"O6(#?
4Z+&Z2KAB"@RR^>YS.Y#;+630K/1.I*UTSC%M=Z^/3 M8)V93-F2-!2:]>OIY";3G1]_!X_Y!E-[_KF;]^Q73WYY]0L"+C4B\!Z42UQX MBR1I'!-'11]P"4LSV6V/$AXI#M?
+&P*]4/%AN21K*]HROQ3'E])^0A:|WKS+93?KPY$@Z@XE.PRSZ7O=T[-U+#-IT%+GBG0?*3-N5TW6H\)G9O47YP]_MB_@" \B,XG+%T-
4F47ZQ*3]W*YLZKM=&A@EVMVD.2"4IL%M7;MCZ3Y(7%9_MUN0_WTRY^##84QK'@9"2"6B'%4MO=$54="&V#7T3KEDZ6XP24!Y8O87 XR8- M%T-
C'C9/9SQ;VX;7:W.IRWM(V3O7XQ*IYE?M6;S\VQ0+?W:9K9G)D9V:;2O- M.$AR80E!$04]\@4C+(M;_9QF7B8(ZC;)4.0@ERW2#+N3VB=WZTVB(A]:]BTZ
M18XT^1]K\MUM]0=7R%2:!\W$$/ =L?OPSK)C[SU/ KV:>'X]R:+)-Q=IA]+/ MF:7Y/)UP35.- M2]}1PWJN([P@H_]BZ@)01%8%?5(WT= 1&*$Z1K9OW+TMSOG,-=ACC[+7VO=
M*7OS_>%GO_*C51<159,,6-R3-4== 9K,/N^.0_A@S/?%:?^Q+3'9$MB;V M[+E88%L*0G(![5(15O,,W,]5>'GEYC$8^2+]%_ZXK&9"Q/]*7*Q,I>CB]G]
M'3=T7S(,"_:NL)GIGX+9E$;_LP5!E_FJ/CTUC^J /7RFS\4'7<'=8W6-T% M&D54+Y$V9+=T7P)W6-]X2]8K)]FQ1+IP*J?KY/-T%R XJNPQ$O*B Z8&TL2 MDT>1F'2?

#'*NQ7/NHK\4#%DL]0S2LJLK7\;008<,2;W#]N_]!V3/-[]2GOIX MA'@[*F V$G%SO OD)60@-.[*UAWR!TOG6!RAD//C,S:(.[VS8C5WD4=8P< MGR<3=#>;W*
[N:2YOG:O6F?/<'@OZC@3#&]R23- RYD#XY>-.OZSN$@4+_18E M6F*ZT_J7R>/=7:;?&L78HS1:V$.";TO*/13^NCQ-$M8OTS:B5@G0YI0PO">? M)QF;PY%VDSH+&B+
[4YV!OQS=EX.2FO.@'@29V(VB=H M-75"49!3="H]G?:-]OC>;4]B(XPT& M,ANT^/=:/)A$U4JAML40C'15U-^BD?*AX\E ZZ0,Y MHGB12J4^CYP!AX+^(,-;S/R5T87[
7Q_B:4FJ(X\!">U@9ZIEC845-KZ@*;: M2)?[7MD+:_"TJ8U@@M'\ P=Z!C-6/!.*")^T##AE9X H003?>R2H$[R[HVHF MOK)#AX]52H:1'O#]
K@]'3GV!X^/56$LR=AU!^Z0\EQ\AO)QY%>=GU9%511 MAM> D4R$^T8;Y];:HJUN1AEX-.J[`8X>Z#_I--434:*)&Z!5'[!$\_CI$] MHH]4AD]G;G!".I M"",#('-^^T0Y5\0SS#^?
*)QCR%/D840/(UO)_P>0FA2W#MH7G^'S_5YSR1 M^<>+LV$P%W(=M'ZB.I,1 %C2A9XL?](:H/@LU#RR.G%TR>C-]!#G"K!",E*N*R6U\1@L3NM>&UTPX;-?"
M@:]PVJUVJC5;/TJM2]K>J-RW.ZUZM4U3]4;YG"HU*E3[_K)=K]1+^.-# ?@9 MI$HE]N^1[3),#HL__NBBW&Q4JHUVM9*"W]K-ZWJEU*D"S!WX<5-M=-I4LT:U MOY1:U2_-
ZTJUU?X?5;V[KW=^'6HE[^X;I?M*'8!\?R@0W+P6Q# 'TW5.[,%# M],"RF>[T_NOE][;QY7X]_ N:<#R$X2?D$5 FCKVBTM2,@E1("E(N5)Z%%\!@
M2ODL4$+U#21+9Z'E9;$[OP_-H6/U<2R;DS*X-Y]*W9#2BVQTG0N=.<*146++ MFDK0!]QT]Z,^TG7PA4U-_'N#L'_=+L-^Z&]OE*RZ%76@)=A2,:0;D59*FNEH61:_J* ML^J?
9;%R6_CQ+/[*'.^J\Z%7W4*F(%M(Y;'?Z MZUG(C1K?*S];L8-)@M(0NMOM4];>I^G[H$|=D!>RP/I@A^;?,RZW'#?XABH> M\WGAJJ;I)*#L#'2$J!MX;6!050@I);J"1,(?
%,_2%$XC!2IWV("0H-N0 3#M MO;" V-^$Z+,]3)O E\"7P'?"\(579C$M+Q=V>9:;3972+.7RM%\9.1+X9O#- M_=OCA?'8<7AD*B&*OQB[NSB+S2D2)
<;A$1[[DJV@^&C7&YJM<<";KJNO82DE M41P/Q^3RIM>PG,!%_SN(LO:#B)A$TMJH/FJ2Q[32TE ;![JP^N17FM#T]:W4 MSJ]^A:564%\6Y3=!U8X6$TVJBA/Y6E?
$N4:68=ANE_S&\>[S4,0/&\!82#>5L M;'=7;G>GV25)G MO_?;S(M/Q6@-LW!5;'@[G?N4:K9]D1ET%V#\%MT.O,]]S.?Y80A\)PIFWAA ME^A!5O%F V"=8(VV3Q><+2T]
[UWIL;Z6;D.U7,EH]DG](U-,\XR]H&[_]13Y M#)/-97-+I771CA(ZI74DO=P#%5 M;.9H*>.K &H[50#K]H6GJ/&]/OY]K?V2CU+6[;>Z*Z O\DQA7Y6R;T^D U(@
M'[2GI==MQ0S+)ICWQ?S:(HDB[*!FGVB8YLCTHRG.ZW+@CR9?&E5QW\.V&Z?@)TF<.-F!3/ =TXFN[O3 M43"-=>#!_CYM(#$MOZ0'LB0A> ;8@9-?>KH"P0WG@IR=Z
M5VD'VF#=B>/Y>>,H<4AAJSB$*T3H/7A&PSC_F?:B]$]^WCX!]/TYSU MO?QO.FAD3'%4OOHZ0?MN-+M\CU^BZMUB6#A2,3Q1=!:/%)U!%U!DCG0!<=UC
MZ6&U@Z2LBF'NA/9.69WLS=PQW!%:#+%CM2OT:8OX)IR@!!U;FN3C0=L;ANB M4"\H%,GJD[4GJT]6GZS^M: >L^]M'*!]K=J=\KDQKZJC7I'MO1]_KO0"G56]
MA3X9O)^F;?.Z&'9]74QUSX5Q[>OOTWIG_$L?\;-BF2J!Q;=29A>=YS)0?%T&AQ M0)22K/RB@\LSVY77!*N6.XT&@S%U-(JI6SPV$G/%Z!G;P%5WIT"AJ%5Z6VJC M=55Z6?
87=_FG=).3L]>C>((5CO%,J,NF7WT#TV/4+P%+ (LA"I\BE0 F%-R6 M@B&V\(K;;,%D6)[.%!.*[I0D,4)^-VAS<_\$)=Y7RV3!U&_.4;Z56VGB).<2
MO8*>3O%ROO)%&@B^KY[/89H^;]=\TA[DT-T?0U>!G7[',#Y0NB3I&!9XV@2^ M!+X$OA.&+*D8=E3D2.!+.H8=&K]CZM63= Q+.H:MD##I&':DRPFQ*7U26BCI
M+I5TETIH^@9IFG0,>XU+W4?',ZV?\X'ZA@F,=UIY?8;+UP76]_#*,53\34- M6\F3[K]GT(;;*(9+X3NKCR]<,E,[YIN?K.%X^HEQ$=]3K58I< N54!-D:Y) M@C'87*
P.V_R&K]IO++E%0<JF,QF>]QLCATW*7PE/1,D.UAD,5]7=S3X^B77 M^WY7YYZ,JQ,@'ZHW%2 DZ0ZV(QD.6N2UZ]*@MXOYX"4]/+--20]79.D"DW0' M6T.* *4X/+-
]*0Z;IW.%')W-;DF.U](=C/?H#L8S6Y30Y-@5B5#I)=[$ MF 28!)@0P!RF.UAE !!^=\;&K3E(NH,=EFD"]K3@V8P+\F/J;7&BZ$PZ-ZWK MW,3/^HSPD8\6\&SD."3+T(4
T>"Q\U@^X;$P+;$/9$]^UBX)VQOL-9M57T> MY^_S3U$;;B:]P78EA-RQ]H(Z472R1XK.P LXUBZK6->O\K?901)67(B+'7P2
M5GPV0W/2%.%6_*^0EG<&2'CG)ZI/5)ZM/5I^L_E"=P8H1 MJMNJI+KMH:=^:=W?W67O,H=L#K;Q$/"^V_%PF]KQ[+T [FX*M4O)|)+NW_| M;7KX2,VC%MU;GMMU5=R;:A
2TV[X]G3E9;%M\41>,J/8R0R2UN7WI8H)D,0^?SFTL/DRY@X Z#_I-%63D2)]I&Z%!U 7 M;?0X1N"7?Z2R5#IM]RU)?@]:I7*3,^=!SASAH%#M\X(UQ;-/9>K+RL_1?)|_
#$]R*HCX6^ZAT!Y SPCP@K! M2+FJ1-V6;[0PH7MM>,V$PW8M'/@L[VZU4ZW9^E%]55+U1N6^W6G5]VV:]C?* MYU2I4:':]Y?M>]5>PA\?"D"KH ;ZD>VRS!Y+/ZD7]#
<:%2JC7:UDH+?VLWK M>J74]0+,'?AQ4VUTVE2S1I5+[2]4[;KYXV#PO]MOE,XK=0#M_;% <'-8? U" MG1P-SY2Z+,MUIS\'U6RGIE5_EWC0?^,A##\ACX *
<:P4E:9F=*,"T8UR(?"H MNY)B+3SO&S O%8NU;F6VPU',=#W:WT_+XFU3JYO/HZ?^F=>@ZUO@[+3D9@YZ MM>N1LYN..;["Y-
6R.42Q@TYOX07/R0/,=%B\QMWK>%XC7%ZL$2X+ MQN!6UYYD$(++R3U$5'6U.4*Z8,)L)8C6GV131D899I+5,7QF?PE15ZEGF#B@
M[\J7.SFELZJZ9H!1<|@^[KP.]C4>X2KZ5HK+8'U&(V;$=(="HWQ[>3_-?[GL M3N\ZF9]\66:O:VQ\V_^VIY'+>1Q=]789EFO)ET;:Q9EA=CD6W->%KCP?)E,* M=$!Q7.UZ-
&>U=X;W#<6RF1#YSHU8#UHV&P3KGH+,^YW%;"%8NB@K:_$A'2V@ MPI\K=X;=H7]7<1H/I#QM?7AD60EP1 FXUDF9&J4[*Z546SO@3_'O(JR5>C?& M:4)9?
4]]H$;VPJG>A-*<11/ A,2@Q';TB&R'7RZ?O@).XKPLR_2;>%Z6'AA MY;_Q699@C'2@$[X!"AM6L!?-@F1"-+R9Z[+5'52N<+2'">/"Y2:K$.*PJ!\F M=W?
PSWTBOX)&H!%ELE+X74'VTG?2T9_+,2-IRBR&-ZE]Q9+ M]PHH094HP07Z0?DI"&XC2FJ("@<__BKP="&_V<,[2DF-C-E-].>UK3\]Z>OK8=]&T\+ M/,O?0B]8N:(/[[
OJD1J/7=]9FX].ZU%9C0)S;(QV-(,Q&!1#M$=PQ'/\#C= M()O9H T1@T1;+$,7 USU&"ZZ2PZXSW3;#$=%X M6GG,\@ (@@Q*5N=Y"$K Q#&
(QZO(0D]6DGO$9%Y@U_)"213Q'0A&"XE(?L+; M^EAS-QS5+7>'ADMU%^Q5ZT+LU4(#4ZFZ'9AQOLL&^J#Z)0A6HZGN7]P9V); M!+3G3E.'1\;Q!AV>B^3+^F
XDP$KF=M\U6\$*>;72G%=?0(;IN%H8YWXUABC M77IXNPWKJ:U$542;#]%_Q<(IC6PEK3>]LCB!&EBGU$NVKE]R"4)(D?"U'K M;*YVF7G@\I/,G^;>-_5LT)V&>L;U$
^4@RSE+DZ7P^GI9KWEN%_N'%K3#!L45'%R3DM_=P M_;?UY_OC\-NU>$BC/@N+1Q;(1R;57@B-)L7Y2-GR18[*9>E"I"3Y<0IO8.1N M$M9(P8W?1@27HW/%N,5V?
22\A(@6(G<2WP]Z*?OO'19_ C;;BO$W)>R7NVT97 MQ@C7:(&;]2SH$E4>R*I O=,ML,F1S\G1A7QK<1Q1I".5Y_BE8;(9.A^I4.>P M6[5Q8']3?,=0O)/+8#NU[5Y0!%?<<4U;Z
E!E.(GS>7'Z[OR#ZXAZU$]ͅ>(K MW;& I612;>'Y2R_VZ_CM^]#S^8O/[ML'X*(7HM0VIX+6X=R"/ MS#SX(CF:.!?B].L]T%[H]+)A<6%W@SP78HA9,C1?V+:HT5.42YM<:GV,)!<"
MG*1 &/EN84<3S-L^ :3ZTF]L9PJ^$EA MK D[CBHTYZIP*)3+U59Y:OZY[DYS/WZ/A(GQ*S.,\3:B+71A(_!A,==!L=VZX11 M 1/5O. J&V/7C2@"6A.KO,M(ND_$7-
9W*TRM1;_#\8]B=7LG\WU_]TM.7NR@U?CN*LZQ2[]NQ+@X$'&!I?>Q3 MD,618 LY*SMAD[/IS%!@ZD;S)(HQE"5FZ0R;Q$X[I^4&_Z$80TDD6Z2S$1]] M[R8V\C!>6(,MQT98?
2W$1@WCZ[!D7F;_%]7CBHWLT C^Y]C!-QP+>5 WH@:+ MM#?I$PLEJFPO1-VDRN(,;W>MTY)HZ"A0SFSF)?&*, M?%IH9'M4S7X#]ZWZUT6XYSY28]?G9?N]-?
CT[1GWGR;/,G'%NC,UH,#'=S, MWRG)#%SJ=8*&9KV=]2-Q)%8(]TC':R_%B*=.^5G]?+KU_O\311=MH=(IS^S>Z OI*RQHTBGD M$WO0-Z+VVD_?
B$1IQ4'-36HLSJ!UY_HL"7&,PO=UESECWL3_QRG#)^ /TM$ M8AE9!*\0?U%2I<4/7$_>(EW6I.52CNJ+J(PQ@\ OI*RQ!1YFM=]'5HN7>=[- M98$>?PIE?IAE_O#97<9/V+!(-
IC8KF C<]CJW?WB/Z+!B+/..L-FZ6SV!'L/ M' &E-AF#.(NVV2Q/YPIQ5VWS<:F>KMRV],A,@F]/]P-#0 DFU4,/LHIOU23[MB(2P)^R^]#I/:^VS*298IIG%CF7C:'TFZ<9CJ,S
3H,O17/=-^DY3U)&T/E M.4^S!8;.O%=8NI%%]L2GIZ]1]53DP-J^(==16 C7DP=55:=\N^XNM)6'G67C MZ&A)YY@<7<@G-]0?
6&5YT3>&9OW8&N7H?"&\-0IUY7(25!]+4.WV;-OCT4@A MUTD*"N;"F]([]UU6+I7 W]?UL%KJAH'!])44SQKI5_D9, P:+0_DRXZ9IL_Z:K<<2<:+E0K@XV@FQ M=#% F\[$\
("GNZA7.=@0?82>":V/<8=DN<3]SS@Z@X M>VOUI&OV3$%6\9:>D\3%MW(L/+AX/)W%6_%3C;]27OI\3KB-L1?R5@Y!=+"ZN&P2FUM\F?U8%<:2;)(K
M+/%MJM9EEBK)SY.:2[N*"5XS3/B 5+*=6VO;!GD$XOAHL:OA[('^DTY3-1DI MTD?]5G@_^6RCQS%21?21RE'IM*TG)/DIZ,:'FYPY#W+F" <1-@864!1;'(A MX;^-D2 Z?R]."
<96$48&0.;\]HER[@=FF'_L;]\->8H<&[K&>P?XO&3.):?V MT#S_CY^6=9Y8OI#9N:_>C5P'K9^HSF0$)9TT%#B)ZH!NLY"?4/#^,ZY7_K@ MO(6_\9N=]
[X.>EE[.*KC\P<@I@=9=23\3?<0]#V 9T18(1@I5]60V]2,%B9T MKPVOF7#T0F'MYXBGSGW,A?)TGL7GX%=56[('MDNPQ2P7.&/+FK-UH]2JT+5
M&Y7[=J=5K[9I^+U\3I4:E53[_K)=K]1+^.///?W#1:K1[%3;5*=)E9N-2K71 MKE;P:^WF=;U2ZL ?M7JCU"C72]=4NP,?W%0;G?;G#SU'BBV3TQ@/835B8)<& M06
]PGZJCKO2+1C XMERW9Q@0BS3[,]/EQ/2.WYY8;&*:?7A[O0RU]JW!KGG M'H[\8R6WBZE:8P6E'<9:X+:%;V)2\/;\P729I<3<:LV:MZ)R_W)?%99/;O
3$]QCONX_LTSEV@0!N%RW6DF^_,+GO>T M/\ <[W:NM[O?K#%AB7G^/R5[2@9OD'I0M![XC\+1'4$F;'5UA)@#Q;"1#PTE.NNK#Y3X9-"\"^=4>]TSW*H 9_V?+@0=%
MHO5-\@=\+8U%TWF-M(-0 68$"P Z$7J)\+:IN6@RTI&D#;$[;RH32M%$[-^G M9)7PR_UY^YS"\<,R9!IX2O"..N\W ?A1QWVP@6,RF<.LS>K-C,W<7#1?%&$T
MNU6@@14_)0]ZC@.5E"@L]A"$* 84 KDAB>1M'(8;:A!-:O]<6X4'50.2B-1? M&5]^")P' ^.? O4DP.OF!L%*0:.HPE$A& :<@/?H):$9\F!-
MABU1LDX\!ARONA"PP.LT/(!$#WTFS4 0UZVHLCP:;V M@/ (J6<8R)ZZIP.@^,2;37BMWR>D)M!A7.+GAO /,-R#\Y*.3$%6%HF!4P$J M4HP%8E.2!L! L.A>&86_T/HIC%? @VL-
A!,M4AKC'H2%]@GQ(? 4_&/'E0:: M/]\'YXK"HC)"1%[@1n3[8.'D2!\]@WQ5)U(E0Q; *1'E/A"GK.E 1N(N MT4#C2UTV96- ?
9>QR%)U0P'H@*\6GUHX+TAISZK5ELWT8/=RM4DMJ5\+1(>W MST%+H!0^R445SAU-8]OF(U4X>X.26/.%>[+FONVNC3N9VUGI0?R(NDI]'8,4
MX'P9[6:N%,Z'8>G%ZIBDG;496K"\R.1:SE59-= #T;<./[:L9ZHOLCG3M%@8 M9:+;#:22Q#:>&/X:*R89?#Y5]D\T&3SM#(P5C(P5M(MB+M!LTS#297C1*L2; MS01/@HI"LGI.-
JJ9GNW6VLI!LQ:%(*0-P;*:1BI6Q1/7'.BAUT#@T-0 5 M9()*L1X5QJI@_>]ES!WUXF@._(0VAC6K"DQK0P0//J.>(9MKC6'*-H:4VQCB M>(\48#*^DXQ0O#:::5Z$.D-!^10?V(.E85
M3!."Q&<9>!&_*A&M1F&MEN()?#A&PR^ S97GFW&4YLLMK]/1(UKE6@;7!]'A M]=VZTK"4E36@F*Z^M9!E)>\RQJG-F-P9=] F9'"+NW"&RQ1:CH;.U'&^$
M7#"O\)CERSUH]F08Z30V;.+ RN ,1]BVP]($\ T?4I9RP&KMP:!M,86536WV M[;NOR3;@0Z-O;Z 5Z[-0$<3:+H$*P&9%T&'8<7=GZFU10]](&#]AG$S'HZ)
MMP%:'QP6V213@8_XEZS NCV<-M?@(X9.6 M2)G06"]4D&BK!9:HA0QV;E30&8IF$&7_WSQ3(/U[3 0E"-X*X 9I&M9(R))3F<+NLZ=E!QR*I/AAU8_&3L&*C5OO1:\XT>33<_"E
M*9)62X$%)!9*?T*>SN_LAD,56V42!"B.[EOP:,@3BTTY2/Z7F%"8!4O" W"> M91BQY0)WVWX^93U/OBB;?EH(O9528#ADS-(%CA>$33]\$ M54"%\'"

S64$\G M:I'EB5K,T2F6HVS5/.-@;#X)+< P.KK6B]?#[,]BTP2O8-NF@8+0!>SHN70, M]3,.>^!G*4PT);AFUA"Y6MXWY0HW8#O_V!I,"P4F&M3,@0[,]:0[($X@;H;
M6[#$#B7Z/$%VYDE? %O/.!7,'5E4$_B;._=L=]$:VP1=623Q6=@6>=L20+# MF8GX^Q!-I6QY$W"R8S@)]9=PIBP@Q:L MM"5@79RDPMS:<]2)N$,]Q0\69VO]%
E?9@Z1"V6"8F@SO%D*NZ^ G-E\AE.< M=KLGD.&AE>1S1A_->MX2L5BT,P1@$_MJ1.RL2B_PM8"=80B'Z@IG=H"U2 MV!<*H;9 *Q'=:G&^E8"T>-/ZFL
]Q!OW=H*#DOL+,@XO'5ZCAFOI3P@H]8 M(NZQ1>)8P*E=@W1P72>_?+3C?'><6]T/.<7NM,_C9_5?7Q]W-FZUWB:_"!BT' MNC6PEKO3<4T?
F4\2VRL6]@GK)BC75/3D%RMZYJOANM/ZT^.+V%,?U-^YY<*; MI-9G-[4^^7'=:JS=Y'IP[OC68 MTV6+^J#YX,7N5/C6_O.B?)FPV?E]G!$KAX+*:J8[??
Q2^_/MJED7$'_<>]76 MG;Z4;[[<7_VL27_$>&%=6\FTQX*E95Q\6"A?NHB]F@DW,5JL9FH#/O"F&^[/ M;EV]"VKH%I0:^_1&!V:[5#3Q[U*%4\9]I#30 -
UIN5=^?!G_R@W.+@A<.)2YM7;X2/@T(W2R!Q)X#\2);4Q[D+%],=/Z MU8)9\:Y55X%CV.'J3M%7#@#,ZLB3CK5'CH\<0]7?UQGM[G.6BAONVLX=, M>Q5=O&M#?
#M%.JZG>$]=#?M?5D9P/;%VJ/MOJ6N]0N]8>US M63M?=HK32,VWY!!.PZM.#FG.R/#.P4/A?6?02:9K)*OVMN!PEM6B4Z:O[=(M;\RK
T@F&]CBSLIA*Q.JA7!U&D[7 #,,88GI.TI'?,*](9"%:)D&_FN?+93B)A*FX6@>2 MLNI J-[8M--GY@P@&0"PN5Q^0O/"":]YG8DF2-#Q5B7&[DHA1-;)9WKC/>6)
M=V/@)'<@/'/8^]8M;)>3I7=RFZ8ZV!4,*5NW6]C&JF2]H[AB56:?INMLF]E MB9W%PKLK:\6[NW@+PH%/G7X"'=^7/M9-W\]'$P7L".!%/Q%B8(WP$6ER41WA?
&UP>T()DXU\4L<#."]%4(FMM M/"C1ER7"RL+LA "I5+LJE6YG[I".R.UJALMLD6THX2^BD$-DR['-M3BD7+A MT-
XJ\81GMD,,#Z5F]]!+5E7Z_"6";,MHG>,;:,;$C%H6R,KZ2S*NIG94G&:L M0=0Y]
<.JF23FVYI@?HDGX2RLGG)@Q,_"S#BA!)1PUS^1*EWD[!O)NKN.OEK*S^&ZBGB@YC/FBUE.(&4LNNF(-A=*;DB M;HC4MUB%>;XU5_ZG4*B
IU!2FTZA^%0LI!SI^0CG'3]Z176/ @>%H,]LN09Y:2]MO%VPY *1P63>YZ7ZL$\Q]G00C M9+%+D!QB8"L*1"+Z'--ZWI_%(37U#H+]Q2#?*GV8:U/AX0'OPUNGF7!-
@(I< M3..]-Y:C'VR"M,;'^.8&5,A!B"^LU8IS[-6"^7ELPJUK,5:&BX'6*RT M=E"P8T]ZOU]?7];Z+8@5Y2=2X;=>U5\NW'[FJU)W^J[_V"_?]]"5L*S@=^A: ME[O3>
[;6>C2N;P>F,G.M#6H.Z9X\ZP-J[]FB]=FB'0E/@7R-P4'#Y:X23DA) MKOPG\8WG*@/$Q'&AB,C.)5U6GS09'R5Y]]]% A07]IT<...:XO](UP^C*=*?L:
M#Q$S*\OQ;'GSD30__>#,UP!9_; M< COT=0*WHJA\<84>0@D[\^ZLK]-_/'I\S^\.;1]CT3Z;K49;QEYA91? MMFOUZ-/B.0@KWS\
[B>NE^0M0B^GG6>C/A;/81;!9.B/6)V!T@@2<79:3H2 M/J8 ?=]#2K*BYTX:W^V&#B&RPJ&=0:K:%1B3Y,FPT0973)*MTQ=8?5I^"8D+ M1>Q$2591W+S #E?
&>ZA(]IC2+[>PD)B# +1L%;LX,/<8$Z!P@ECBF-D5 MGTYH#*3N6;73DC QYB/@[0E7[3T]KQ5W]@@A[L6'X&@R&;Z-=;H+=81/WLYB M7I(UM!
$+B".F<&5IA=]33V*3#&A\1;&;-Z4(9MCIUBSY'D$QB/'Z<=)YF#Q MQ,Y;9>B0NJ;I%5PN#?[B]LC-!5S27&:E.P]*G62&T^7"#O.,THML=+NS+HW5 MFXHK6K$?
NB$+Z$XG/U_8+[Q>1RUQKC$<^(Q57EP.-HL+G;ZCKHQHK[A7-KQ] M3LW!W?TP&W%EA>U7QN]B9>WL<#AOP[C]X%RU$ M=K'_\+#
[RLK(Q+$O5/"SYY@_LT,;] M8VXL/;A]MA$&RTMYYFD\7:[2%L*^A7;ND-A_$<2D"_,M,??\O\;\]T(K+KV). > MX"YQ2@Q.LW5:-$2D<;DM[;)I:4_;M3(=]?=5N?
4]QQZ>=@OBOIEV,7CM7#Y\ MM)/9DGP1C:PG^6YR[*/6^\K+VJ&IQX>D7BZ&CO[Y_;16SPX[FC:Q=3KJ]]? MRJUD&NM.!X_U>
<;BPMTHWJ]TIUEN=/EG8BI_L_^LHQ\=WHE7M?^7%:?-93# MQ4H6>/+>]NT/6IDU6ZR35<2[Z$-29H3SBWU9E2%*E[@'3;-#49S_)]O)DK/E M#))N!;[D\-
L["<&"0-G5$;HOZP:>G+9_PS5\0V0.-.D]KOW#[1;LEA(XSB:; MM?-#QZGYKONLCFBVF4PO9A!D@VRYX*P 21'@,](B"9*U'H3_!B-)YQW:L'Y M4T6QPGL7+N!]3Z!(
=#"=-)?&_AR#F6+ [(R5/KQ)QA'5<4F'D4> =Y9 M"M>>_4)9UWF]CG>?+"0[V0=8]>-8$&>==&9 TM0Z_!%]6]F"\8AXBD^X;L*I
M@5HX,JL*RL2PJA%FC7M2"KR@P'-6#H,TE"-G<*W7+_=Z2WQ41+2[M XA8LLICA2V*N5%&B?D (O#9@>GIC!9;_!]>L (C@W.21]K9;RCT7T<#3:
M@NE.&U>]VM?K#OO\M/5IF],X:^B'"^#NSD 44+T]TD;YO9-HUR%#GEDM3B"; M1*X]HO6Q0WZA1F'#N_C [?,OC6UF:G^6&6O/M6@%"&C^2C]^M\N_2C?
H[,*& MG7(!OY?^H7OIZ"=?X!(E=U*5LB-VX+ W5V[G5RB7TBW;3Y'AE-KB5EXPYCOY M_4]LA;WB@3P:V2>;<&WMK)[C'802=HTS[6IF)-
MNM2CB!D3_G[TW:TY<6=:& M[_4K]'7L%6]W!/9F'GKMTQ$8L(T'L &/-X1 F2#A#48PZ__*FO0A"0$%H.[M^V*?TPN#5)65E7,^;>,FJS)%31D1O&E.=7PHXJEV
D'V)6!H&-*%."L4XH2X M,*1X&%]?!LSC4PQ-'?_X%ZU(_N%&?"$E>]1TEL&GP'!C!/04!VL G5~%GM.0 M.#7_XD>CAWB?PE+/CN_2&E\D2H,#)]0QI$KYB
0.N*:1[ID#6 YZVZ$$Y+A ME7 ANBZ+U,OBB<+GA?Y(EMZ9E]779.P)0%W[.T"CCN<\T!/]_']D9(/FJ2%' M;27469'VW)'.[H^1ZT&
P@3RY0ERO_#)P(&0I8+SA?;'W,8H35+>S'9HV:9? MNK;F"A/=P#UV15*:S;@:KZ;+&U5NGA3AJI2+;U:8>FYR MD]ULF)(L9]P-QLG6
OYPT]P+DEMW(\3M4@&Z3\3><^%W^^"VLR8+#-5N0]!:D78K^9A (*A96F*V,)DAAKW=?U#=@D5T>[8AL*U 2P72]JB'O>\;&R
MMKARNV(UQ.63^82GYH\$7IG@H/7'3';HUB^)9<;QZ1'$0L/PI@X3C=EW;&O, M;K*;^K"']UE!:VK5LMJ)4,Y(7WW.-RE\M; X^@ZP33HGS>=A[!I<;!W-
J^SH82U:2]%7(;4.1HYW<-X14Q26_.6>R$?|[(ACXU-=K(CM$/ MA |<'|=EDZR5V?9.<(DY@SS4I(ELT+4.540OA4ZJ]@QM8+"%!V!2YX '9],S
MOZM9'L9V'V&9.R4^$?@A9N%=.5FX%E\O1_.70S?4U]I7[_*\O9 N3V^?Y#7W ME=RUW;[6Q]YZ]YE"\66>Z8_V:\;OL6]/Y5@\0#O86WFTZ>:*R0/&/';C-
3T6\'R]+_ZP;"'?9+?GN43><#Z8+'D/!AXZAR#A:(O?BA>QL?!3Q M4$@QUA_LAUBC)/ 8"]T]@6%*!PM2+&0M9 U1_^,DZ8$0 NW [*OD"H=)S8$ M\RQ8]XU!
F=9K^K[="G3([SZ5]V#6Q)&6)H!_CM3(4_V @8^"4D6HYK.V ' MUK@#&D"&0/H'GNN']N&>+,Y]NZ08!O+"X(?'XEPEG5/ M<=<=*W,\%LQECH*,N)V(@:,7FK6-

@SO"_"=*?VJF,Y 59/[+4'C .KDTR>D. M(E<2S(@AJ4V2E:EIZ&3: O8].#R! N99&2I&4",'/)F.)?8"[+_X^SH)#Y8; M?H>'[=8@#8=W#?\)6"!6)Y/+\?)L;\8<"?
\5VC!,9%01F/I,HCKR&L0Q]>09 M..NWE!X,[)]"S'SY0,\Z+V[9)+=08S C.^=Y(&T*X^@@PH#N)P],JV&$&LPG MGI;#A'645I.?0OY$&A2#?+. ?
CWND_Z91T"!2^;MD83Q4%ZS/[W"["_#3QN2 ML;TFBK?]RZ#3+F>>+U++ICU9^2:V(5MX+-T2Q>SG.[.+Q=R:[1*ISS7CU],?_YLTDETH7,^@T1^8T.*,XVB/?
THI"N)!L7 M-\6=='="Z#0_%XN6Q*Q M4F'ZA6/ZQ:TT',Z:C^:PPWNKE<=;@3WN4XK#"=BVB?;P"1K%K3Y>%Z6R]%)3 M)Y":VVMD:-4]*"7C:-
L*A5KP42*;'E&,0NJ^W*@.9O>&FO(14EL^HO5$52G] M^2/*E%80O(_GY.*5=J*?]T(VVEG#>VD2_)
[F+Q4DXK^U[J)_]U8>E!ZNIF=QC[U*H8&\?S]YN==9V4NHOL7,F4 MZAFQ_GK@3A/?VN>VY?Z4 M7#+M[4\Y4U418IAE1:PK+):._7>=_8DTG7CZ5)QUNI&?
T5V4]8X^GSW/F@4O MQ?7?8/SM%UOH'PZ9#!5%TDS'&0$@!TRDQ4.'98WD;9$I M+PDZQ*AA0@6@0S#L675@ ,#F@#>0=A@2;%L(91BT0\.=G')C,\-WP;ZF*37V
M=OX[1";J-VW. =_K_%+,/UF5A8$HPB3%=K/S8CH+3MX: ML($W"<5WN(*.EN/1E)6PM%^?C>)Y,"R'R!8IP 1RY-
20T29V%GG,+W"\]N$BRG1GW'1GD]K]6BUX%+K!PP"ULTI'BE"\YA(\.AX59!X MD@TR3MC@_9_H@ (.!>&(1P>/_N(X1GC"%"#7Z(^W@8.C:I[\.$=E6_\3/<
M>D[FO[\GXM&BL&(Y#U#6A[N9?@MW-X.-L\P<5V[A\]1E0ELGF,I,U< SS) M_Z26MT+R09Y?VNMW")OCL-R@C5LP":K73/A(JQ53;E$4!NV@"[,4=)L/*I M)
2INQ^,?Y" AB0'Q0G0 X.G)-%*B]0A[^%6L 5]F9O+Z.]1XYJEFR_[_+T8=;MTRR:U@FWO_^C(7B_RQD&_9/%O=3 MK5<|\;8I[Y2.2OG!JD[9=$^%0"%QBIY("O^
TT6!PUH%BK$DA=C*R*K$:(M0.]2V8=<95W%0^HA0+OWT. N7]Q$9IV\=/0 .4SL5DHAAPB&^A@_^;$L4 5=S"]!IBI:EXU&T6$RS(HV),&=U'Z"<:($.1BLB6MX>
(D3_ M:L$MJW[;2(#].D';7S5I"295:%B?4# AQZP!;_((Q\:ZN6S)($7-(LUT*6Q$ M7O ;"%80-C<%]]1(1/H^MJT1Y?%"?-6ZRX:P9C1-!*BT@^&FF-!S"Y\(_>28
M/[47[@9TPAA84"YFETR1;F_(;"+&2Q!0) XM"DD!=)GPGZQ!&3Z[A5YTL_=" MB2)#A@)3&A8*E6_C=\#2HD.;R#@J4D)G0!D@U+$Y2,*,!VL6E8;#7!PU2GL2 M[X
0PS;>%-%&UO'2*C:S+M/?\188_64/W[*VPLPSU_; 86/5?K2TCG,]G'34 MT+PP83+"G8CE,;M3@8EQQR +O?S"NK-HSY??C_EK>]Z8)>$X"LY.QR&RFZA)
M1%9[TU[.R<=U:PW-@5>IUSZH#<8, ;M9))E,=;OV-(>SYW;QX^3NHSU-6UDL M^\D4#LRSE549K;56]BVR,>4RG]9I+(U06DZ26&SR)M6 \@HZ^":]?]/9,[ED
M<1D1$FHH,L)'.*I+VH4(Z?^3][+VU+IM]%1#SWG!BW9LWBY.3 M60_.+5PITH$^N#_0V@PHJB:2D3,$#R05%6G)G@*%*PR;F*B(M#.D1EFQ'T3""
(39U!F2,M%4*C(B!_5B0PA0=TC';4I?L?0,4I1TTXEC0*&CB M A7L,)!9?]&*@IG' P7@9,Q6W3ZA.K$OR2=O\QZ'*(#3KK6#*L,B=\/O:4 M#SO(-=74'B$^O
;;&E9IE.,W=@0"]@\1#^@BQ@881#^!)UP_PWVG+*A$Z0,K MY=3! .Q&Z&U6>("O)#7\ZA2/5)8<9 #2^^SWF"?V+SMQ_U?)SG&@..KEL5
M4^*LLY5U@P4QG=_![;(AS+%WCV/;4CZU!.(%IN<]6)[7Y#H#=T;9+>DL\(S\ MC.XBI50>B]]ZYW1+90[^R,"E[D).SSHY\Z;5+PZ__<+F-EXP[UCQGSK=MXXQ
M!13),_';$2. 6+@U8-#P) $YT1;2= 4P 06AH$)+D%VDH?8 4N_5OJ&'Y" MV1R"O\BFF@,^+WDT9S]:=NL@A_<'+@669$26LBT-39E\PAKH06*5VQ6^F$Y: M,
C^S&%-/Z)?YPCT@C/&REK]2><+Z9RW9ZO3OG[<(0-(Q02(ESKE5U8^K16WPMW9L M-[5C]>0ZQ6/(72R5U8_DQ>#JVC',(;BL6)W4;PO-;];3R=5_27FXK%<=S'M
M-/3,R77QHI_=5?%8#4:SG;W<=6[:!2U]\)+EX]8UU&Y>C-'\#R\>0]SR?%+4 MS/KC^>E#_S#.;:>#>HF%YQ@(48NF#(<,8]&,C)7M?YHSJ('V K"3:X 583L M-
6C"%CYD& F.C0NP.,#.[4$3,)U1@;NU<6P=V6#>;YK*\G>QR4),.TBSNY+[MU)#\?RX#9O[_P+TUI"& C0F6=<^"WI:]9V\(F=2.&1)L)(@.E5'OTIA$1M%B M:%&-
[G2NF?/M;T<>\WYD)= 79/*$]7#:(4\C\]9. NWT68['_]RW266K6*=* M]:KT%>-G:Q'7L[&@@3>3Q' M>G@^Z:EC'UL!O:^8^==RLGU>&_%-SH=>8;Y,_>3?3-5@L
,DIT0R7,0-(&Z, M#(>))YOX6ONNM6&]#22FJGLW4?Z_+'4H+)7^R:21:L,.4FZS(3QL*9U@$-TB MT@5]2%H"PRGLOVQ/,@JCZD@AC 4MR"EU/\+-
V:M^#6]DKW(AD9!EV%.57,+8 MO5=<:B A!_B'4U3$4O>63Q*2V%)?R(6,@@#*NHC",Q[[-^4IXZBE)"!1:9>, M8DP!@G1$S]]R:FE9BA86I&4WZ#UL*P;4@$!-
DU_%D2-.[=KR?Y*^!03^';+;K2LX1,;Q%*,1E#!! M'R7\X(!@9(8URL[GSSC$SDIT,+3R#\=SIL*I1 .\%Z M_\ :$KSQ@P1YP%U8X-
&\4_ZZF0"L5V"VSN";8+G2A2"E/JAI0N=CT5/[4M^ MC\6='U"-*]]L) 2B]3E_$N8%9CG#0%[/2=4Q6L8D1 BQ?>!1G/+%WNJZ(5 MF&01CI
(+0;'^4"K[4]3%'2]N%$,@D0R[>:@Q=1S1SV(RDL?DM:7=8G##@EY MACNK2WH]Z'M(%2UZ/@6](5XD)"\G$(W[HK@3&QHYN:)L[A/!R
&CYN-.=C),=^T]U1F_05Z==9 QR.-?_3 5&6(M1:';2]:&ZEZUN*JO+(6I$M(MUZ*W %OKQ-M=:S'[EIA;5XXEKW)$&[*G-MQH*C(;]3#4HU3@.#'PUGU4=U'+
M%IZ?;POGX^?]:M$3M)0W[;)4'Q:3TBM&HP1N=(RS<&_G#]2O=069H^_$1;!] M#/E35C;)^8[^.%'!7/WN0']+;=/K/$=L][#B!/?G]Y-L2ZVYX7<63\CP%&9
M!*$%_0(IH>4L@"4L6]/_MBP'#F2N)B-I$.@BWR=?]E&Q6=5UH7A$/H_L(H! M1/*Q"EZBSG]OFSU#G;)+B%YVE$W^^.G]-G0PD=)!:PTI
M+N4O!,6$HE0H,J(T122R2-.^0V0_QG]%U]QORWS$+7,Q;+DR1GIH,&>]MH8[M(H"<5;0$NDG69=7'WY4EXLI([*L2."]X)Y E>0@:3.I<(M2C&BD6!-
,H2N$5HRBL_.79W/.M'H]Z$H#7"S^\31DUG'!71%4:N*:FWD>-+& M-$-E25:O'MN,WS*3QF(1SK>[I,93+ZGU-)K-2!&(8L7T[EV&,@"KLY39IN672 M"F-=74G?
GL]*]D@S%_-BO<8.+E]3V9UA96B4&#HMM(-U0!S#XC#@#@=B %1N M(T%&-H?G-5IQC50.!S#R[)20X)O0?C^=!6]B/8E&2 H$8ISM&0:[$'/%;AUD M-
X*LUPK439U:@T&"!U@B/A7H^[='=JQA+,H3B#8F#3F'-*1P= G^F[-I@C_B MZQ/P>NA507QI_]DIU;XE*!]CGE-& E/IF%O8=%!<6807SC',/;VQCMIP MT7YF@A0.
(L<+^SD8_!M]_MQ8'NC4QV[! =[B*3CBDN;Y?E0EN=6L7R6V/>(M#E;#(0UG*GB0F.-S*IOPHF2,OT[&*KE]P !6YY987=;_/]^'8,4-VOVWP<7'
M()BMTZN+D\FSG$^5\X12AW%N>XP%A%IJ!:NGA0(&\[9_^KU#W,LB^)9>^XU\#8UMYR^S=H>1R;AYW)P:[D94K[-$KW-"7=-RQ&VF M#
(B1)G..&.EG'!U=Z+GGY]MR9UY\B[E$?*.BTS#3B=A,,90D.?5YTD>?8_7, M12A-6C:<4G2P'*@-/D,4 :D3^A^8)DMMG.E4=Z$\9%*+E[>3:;WP[5>UWD;Z MI5-
OW"'ETKRIM*5"^^$<"#VDNH:#;F=<_D<'+O?F] O.X84)'!1N&2(]MPQDFEY?00]Q0H9 MLJ%=WAH0MPB'6=T)?BR_F43VVC6.,\B#BE@N2"
(=I.P(W=%W.R*4I.60#4M> M^]9?.0]B\W*%3P(2X13;3YY(%.C1O5/!GI@,^L*$]DGG+,EC_D&B\Z,M@$Q% MM0(ISGHV^AM2084Q?
L@K2*8;ZOCI0#^@&T=GPL,)>5=!,I@&4]%]&-8],Q] MK]&82;ZY5YN!< C(4HFT-Y@$_^S3]F>)B401K=CL:-*-ZE@UY;P1"@&/MZTU'W;3?
M&K'%4/"8=1+L9SA7M+#1R2+>DW3F(*H^]6]K9>PQ2SL] MX9!X6IK=]+]BAT2K80*B\/$"^O286XIH;'0X7[1?Y! M:MVGFDI_/2KX
H>A>RW^]*?"9D/&W9ND7UO>A\?QB&'P6ES[6S&*>Z/]96(8 MJ)7/]@+& (7.XO8=./>WT)D([H$*B$?8.,?&(:U,TSF"$?D"C35C#!/%C!UW
MP0&N07/=.F=:&L,;P=C@#X=U$V)F!"E?;A/E&W=L(+,TSZ'='TFB.9::@[5< M>4(Z6X@2)=8&'596Q#)RHN%KPM@1XG*&$Z(YW):76BPX0@Y[6'%W47S]Z#?/
MI=O>%: [FQ-PJO#B?C]B>/P1OZ[]S'^O8H&D_]@X^'$$:9:?O& ;:DBWDQ6" M*#HB$#AY07ZZJAN*Q";LABAO(.&DTETT,Y?9P45=^,C:8 O@"(Z%^4\HA9&^
M_6*'AP=+^E\Y5]\/^E](E]5RLLF356++RY9]@-F9L= [,P2]\]DT$48=Y2.S ML'OR_=)._LF]\-?C0,AZ1'4U:@=R="]:Q>;2Z2^@>R(=O5ZM53_Z1Y98/K M^-
,6W0BA_SI$[U%$N!6]]I/7AKWOZ4PQ0?_W([#+KU#XQR^AV;(&KB+=$)# M3/T3I3TPY?O_P0\,YWTSSV&@\FN3VM?1-D,433D7\MXLIDU1B1Z+*)\T)SJ M
,+ZD6PE]U4WX[Z*JAO(I 2L7;V-^+P[T1UL: P6[3LCDUT\OV[A@\CV9"6 M>8\]1"L8G()@,*P#5Y Y<;.]]V VXMDU)GF[M>39;2$;B69^3V8A[
S,NX41"7]'U&TT=R,85^E=7[E"'>&+87#P1ZE>GZ-^I MAWEW,9_>BLD/M=4X2V]%L#*"$),EE?2G!UXW)/[0PF,Q WR^%S=#>FB]$3_&
MX#^G2M&D:60FC$NLK31IMG3 &UMNWCM8<\2;HK-%&P0V\B^N<9<\^A8KH4>: MQ"OLD(U?S[OB(W^=N[=\G[QPN@8
KHTJV9Y+W>.Q'ABH.PF5R^[1FC'<^&R M,5\XE]3?@./.")@S]FFAC1#GEN1WR9_QAJ:2OIS?B>^E4GPFC'>O__*^)@I= M*O.LV-F"V-]?.>
(>:9G9H]^:4I"*!:89/^(9Z&9#0' M'>&C[(#*[ZA6?58-X\@YK2#'12@VTN.3^9UQ4=B.2[GZ3]2/<\#-$8*2]^A- MG[3NO<
_XT751&2+Y)>N^91()E=LY[S1S5C#BPVRP-*%C>X()EO46V(5%[M+ MR>*HMCG +\]^<'9M);@W UJ4!6@8S,&USGB]@?T'];P*X90A,&^+#PNUR #
MW*RGCQRV7Z_]F3T.3L/'#6\GX7W'T2.?=NUB-FE6L20R8]K*P\+T48T^M89 M/J34U[PI3$KC/<&O_AYUAKX[IRL^S'J*#\,ARI8+$S/=A70NI62CJEV=]9%>
M;'3*C,/ZR56-)5(@IW+6;%8?ZE=7VR]#C()GMZ5W_$]V8[CA+XDP& #+OI\4 MQT.&!OPM]YJZ63AS%NR:J"L[N96447+EW3K6F=5M+XYY92K=FEV5]VXO(4
M&H:E*QA>X95='6S,?")5FO5-E49^8W?Q;M9>GQYJ=[-9-C35&7XAK<0F?-,[M^&V39&>TCK5UTYC!
[KDWOYGO+O3TU42Z.+NYKDM1\IM+\^[BS&S&&_'ZNYB_ MB_G2BR']?HWRA8B)[8#056B2/;749AL8-X]8A5]R(")%7#:O(CB,72^7M]T; M#HR0>7ION8]G_
UO^R^!^Q M\RVR^*>50%12K+1E_C[WH)X;]NO/E$!$+C!<@CEQUK]X\+NW6FAHM=6XP@\FW&&A7 Q-)+EBS"636^>]S#ZYBBE5ETYE#'9R?SE0
M^Z*>+;]^%08+V8^U]9(]_<6E"#FCI%6CH?#;;7/<-NB7ZN>9^:G3QE%/G". M\)QV#,GK5*)4^&]RY73#T_8TA,:ELT1T;46&N42?\^
M&]NZ3ZX*U5@#]3%UIMV*9>GE]S!8=(T51PGT?]1G^*VA7&3K58SPV9V?N@B MQWW:^1ALX2UHK"U4OT>LB(49/8"<8DY,,FG)6>*T]UI8FUWST=BU;.^D[-
C(M#MS&S,/=F7C?R#3'@G4C0HD;.9SEV$_(;^3H![)U*)$OYWY7! M(\;SHC+XHG&BO\]?/]KZ^.4WXT(/AVWD]01R6"9;_%TY+&)L+P*';#SV_D5049]G?
UAC('18GAQH#VDNU_'S3RB;SK[\K4T>V M!@H;^9"!UD NUC:W0^+PDW@Y?*&G[PTCE[ZN%W]_&1=Z."Q.=R]52$?LTE^/ MP[:;LH[*;F>W?<@7?FD^ MV7
93H080A&%&/)2F,'P2T1(P3 M+:.&8S7&IW5ZN^"9*"_IO/"U.'=I[\80W(MD_W=U6Y$A\@CR+;OWC]6^K5L MJG%K#+)?F44C]]UB#*5]F'/-
WLNOG)KNFUYGL>MI=-(Q9;YPUWY]? M"]N;[(IX89*N)U]&-Q>#]8T,',]DUVIWD;Y]:W8FCW>U5WE7DUTA\9N_'%4: MCZEQ>EL7LN:K6SWL>BTGK6A3]
[B"OBNO>S\W:N>F*D,YF=']'A ;Z0 M<5PPY0V@] #S1>B_F;(N6]/U+M%%5E4R.K5^TP8$KU,RU109'DG\L??]6("
MGDCGS8_IV#HR)HIG4Z(DB/BS83T,96K6_#;T+0QQ+'*PV6$)'NE2_Z=H:C"5UFTREE)>.)XHU/KV*Y5;'N"* M45SHY%MKJHNU+,P8WF.*EG;P'M/"^<["O-
FV47KYF)V_]../[.?/Q^KCSY\W MQ:=OOW#'K2\YN#YK9-:<;T/RT9%^8RBO;-@:7*,ES!P_;-\9'/@ M)8@K_LBF?]!(Y.*T*;:2>FYR(EF;7GN!RY/)-EK ?
Q9*L30XQ(4*PN=[+7.3$8\8LC0R?) MG%-9=XT?"*Y$5-YP=.16D2KWB!U7]IFKEN !2'2"YS*?C?.,UG=QP9APDO& MY>,PK,AQX0]5V-' MR?L=Y5>;NA54C+$,5U?
N+]]%I%*\%&L/K6P4N#HIE%+;F##7/(<-F;:%)U2C P=81= &3\CTL3)7>QE(11<$QVA[,+FM M-J^YO[W9;*H8Z!XY5YM/IF+H-
LO'W%FX$O=^/1(UT,LZ,VG\+EUC0^(S7!FQ ME>W;+YOC\K&(AV"TESBYR4NJ-1@I$P,CI8/FP*XMUKS<$Q']P(E&"HI2EN<:?49OD'?W:V4
MR22_&K.@[T9GEE0,-O'VF"5]M\HR)"]D.K;+,C^%B,-*W M6M"]NQ%@D>+GNPC<+S/_C##_.G-QV+BH'8W#\257R%;VE)61$C&*?!T#4=
MIX3PX!S3@\HK*B3N0^WY,4:2"3?!&K:H Z"XVDI 2K_@'=P4E/5DA4V1@) M!]Y^4%28G".*[]H"N/Q'-U&]"IY($,]A,;KTE1 IRF-YV@=?76H0*'$,>]7 M
3*D"]YRX< KD5G$$2 M/OBIJ4U5',9+&(KDO/J4L MO+>4Y9 8]?"N3EWAK*0B22@"1Y 9AI2U>XC1T4T9HW=+NL%;Y1(P-@A]/ATC MJ6:HS@&@^'-90:R-
N'4]&/T1.N3)%,:D#S5ADH#$+DD*LY?-5.T5Z9<$!_P,_M'_0DM%$%:KW1HV=H.TC?SM 5!6ZSQQLZZPF,8[XEO4OP>GJ9$*M8B_TN$-XB MKW7\#G^-
+NP';PD0R*=.T</T*6 SP&,D=$)<"[Z&,X>]L<&TK@1XP!.(^>@R6[M@'QX@ABZ() AXPUDE@P1 \'8[>X(H0(:'>3*:."O2-8F_0NC$U<*N:\X^J M8_)"8]-
+L3%OS%\+BC#$F7B\ Y+BAPP?>]2LX<]A3=T*L)XKI.Z"!7)0#K(]QVM" PF@$0TI"%BD045K(B9 MKM
)COF.-1H.+8DC2OK)DB9H_=&@%S]0NIBF+LF."1$)@A7@(]A4G- M%H8_(FPY";R 5/=$&P7)$,]BW1=00;RB@&01TD%BC@^U 'F;5@U+SB]YF M
:K=*=OZ2)%#4H]'IZ9/)"0PP'Y"]%;'8T3/F:")0$[KXC 1Z#:'B.12%71H MA."X7H;92EBOL"=L]>8GGU]]^;%G/;([\YF2'F=\/^3)W<7@I]=/"XW*>5:*
MJ6*GI1+">P_C]ZW5R747V73])?WQ_G9Z7XQ2]X,9EA&)/EIZ6/WK..)E/IP"E*)>CD7T7 M2WVFQ&5;"9L .&7;1([LZP?]QZ;MSDFY<,Q]O*O
/9;;G1%V9]]WN[3IXM7 M]?%C8+//]LUO$8G+?P.;F6GI-3(4GO45>[5@ ML7>=&J5>;BLO%[V4G]A;VBN3>IE,QBGU-DPH1!6&.0S@FLF&",/MA/)M,]G9
M)YIZL&1^$NNWQ62,;?PYS5"[8;&8=(]\"_N+]Z] MSK/1MNX:?2$U(^F5^1VS7:LZ7OF1H//&3'6XGAQU/?6? M?+-V#>$G0Y-[)M;.!Z%O=?
=1P/V2+"F]?"]D2Q9/4S(Z@%;08>4R41XA>@U M1)K3R7\KS>HU_F?]7XA5#\VQH&'/_EV69CH+\V%"VL^B<4V(#T@0UV3.OZ'B M))BN\P-
907I,%E@^BO2%"F,DRR!.B#Y43:TOZ6SLX*-\P@ (1C MP&$M7O 1^S.+?3H:OW 'R*&$TG 3CDR"Z>:.I 1#\ECV9AS L[PZ8[?L P= M6[;(XNR,X_!+#:AV
5@#FLVS&]+@JT&O@[92G C!H7)T",?*>T>]89;HO2U MB;(F]0V(.AN$@E@@X^4B4X*=#VS(N<-Z!&R/YRZ<>V1<)%WGP\2,DR -
B#':]+4;21Y"VZ4'X"C;8DTAJ0C>L\!.\2E:(W6RE6W%. MAB9BV#F2];09=4C^ECX-9W3[.)(-UZ OR>]8VL IR HD/51MSCH1@3+>R^/> M=@+"YS,)IS8=:4[\,&_?
G!W(QESKR48ZT[E[EVIAV!0WFOY9:5U(%4:[,U@V MP=&H=1>%1?,T]+28/AN*NUSK9\!X,D%@[/*?=1>=]7GZ\K[^ V?D7C&GUT]NT]GF:/$ZW!X8#^*%RY-
T6YH\Y\[.^9C!>)+=Q;WTW,X]S8MG M-BK.EK%X,MV%VFZ6]:>/Q4)('[9@.>DNAH-IIG7^(#Y,_G" 'B1DDV;MM71^ M>
[FX'Q[&N>U2:]8=]@@R"RQEKH@<*QV!$B]D,X]E CJ C0IB[("M1?+WV.S9 M5EH->:.!:35OC,*QGY,Y_>-G4FYEWY3;6F_M+MY*M])%Y3:IBX70=%R(R^W,
MQ34M (A-LF_1M-_V\FK9[D):O,V3PY/1K/X2):\6@2D/-\-V4(N)ENZS3S7@ M)=@PFDDD"]M3QV)]L=OXXC;X*C^[UL^L@GH\SH_\XCZJ3QNZ>-)_S!?6RKQ
MB)116'KE9MFSW5 R.K)E1$I&R6!$(=,7V&=FE^RP7OKI%RWR!(B:%=0,S22M M($:8V%GQTU!)%.=K?XO];2:ESIB5E-*D<,Z!*Q%\WK<&P!O.W%'MA3,)R=@Z
M! 2N]VO&T5'%]C5&"ZT;TL0+GM=DD5][]$+IT06D>IZY M;9^NOD^Q-VMO1^@[-^B^6MD8AL]D$_EX*[BBC?/8T_#Y]0.;OY]>QBX= 8>&,E$<+ ,.^5'U[
MK>>?/HH;7HU/HA_$*]X]-R&.63N)?"K_F\]FRN]4F"]]Y60GW3%SJC@X0)Y; M6R])>"X&5[&02.4VD[YK%>_&'(@[V'C^02UF!\KOVZ^FM]COO_QWZ W_\3=(
M^EOL;_]^=G",=+V[Y]>.N>_'B[4U>7'?CF\ M+_9;EX7&QT5KH0\/C1>W&2;-Q1'+B1GM>IM9K:\;#2U],8GO#B^=EI[*?E, MT,;;7*
[X>EAW]@F"XT^YC>)/\+3_^W:TI DB3BU8KQ/V()B^^L54BYOIA^_] MS,OM-/FD;F+=Q!9DW:G&">'Y&")-Z?QF<:8M1UPW 2QW1UEM=B!<\%_"%;$X
MYYM;:G%'4A=G#^GWE_3 K.3C,;'V*>4]W+U13"M HD><+=!\BNV-BF'7=S+C# MH*VSCY,/L59*/R[7S7PUF]S#+S&X@)GDIGQRN';W66"'ZP&9)2?VM;#KK;#E
M4D#T;4K1T\%#X=VHCA:G-JQ&,-FV940';7P;PC6_D8\:(%SSA6C>ZAWA]Y9'SW="=FK87%D785/468#(YAE1JK$U6,%A;; MBNB,WS!N @R+-;;.^3KD:'\D
#S]@&P01XP!+YG]7\(X.!6'W!AQ.X)7:O9> M)';]U!_8MG$HY;84;O/=^E;$KL>/7$B;*@KZ**
(+B>'X4__^MC6XR6CS@=O&44]RU^$%3\IO0LQ9!)C=.JAUQG_O3UQZ,T[/.5/<3(6NNC\Q.D-_5!G][Z_7<<7]S!MK$_M>@A@]&,;[=_2[=]B?
WL*O&RS7MLY<,?)PF5%=(Y3WFIP)#;L@$5F=%4>OPU/ M!QO#7WQ]52,F^&3#V6Y_3:NO<=\]B.GS8>5OWVX[H,A3]
M27>1U>:M.WWZ^%3IKP5%C^GP%W4^>L3A=\5*7WOTZ^\ G+YZAO?AP*@'\R@3 M:F5\F?]FH7Z+_6W!L0Q#5/=7-

'M"62_8E@/V<2F#$_[NRG67CXBM,LNP1I8W M7&Y2:-&2]=>3^8FD]$?(;GCUV. -B3Z1/C[F],"M6KJY*2[NWM-IRY1W=UT3 MY?
LYG&MLU"T3R6V>E_7FP,=O#"!]%1 *8909!]}N9@QKK?.G\DU^#-9RB0/ MDC]GQIGV4AHLTF^]@U(P4.AHLTF^]@U
M_E**P!W$KR>OC,?!Q)A-Q6CW*]ZZ^ZWHA. H?2F&\&(ND'G&&*1N40Q_9433UZ4(!8LBK7#M;Q/$;](M/EXN4LF[;'_X$HVI]RB$/0P:0QE.(9$K1!.X6XW2^2)
(^###-H7C(MU2)TKI M_'SVGMHK)T017RY.*"3C* A)9#/1K-R#-VW]0'S?WL;A<"E;%6E^^||+@E92,8R9:6TX6R)KV*2G]]DQ*V*W<;Y))EK5VX*
M&>E+L.$&XCF6$2>9B.+Y,"W)@!(F_R@$T;K11/8.:T.JCMJ0'A.RB4(^YB[PY2]"P!JB-4J(HA>M6(]"7TVZ%_B"E+\\F-,/9464 MX*')XW1.5I L'DE\19U,!67.CP21[R/-
(,@*3TP&2=.YV4C5H;M:E-]ET41< M,Y4T8$EAB M-#/L!N 6I|*\.ATVKXR31&B=%*MOZ?:1=#!U]VI?D=UQP-!-T MM,=_>%7CAYJ$?
J,=\VP\%.G[5A6)8PM"*\'O%'%DQS%&;JI).F3]1=Y=/5-* M.@M3E^[3C;6;5%><^I>E;G(;VXCY=+H-Q-E+(3]?1W7F4\GSE K=]=*W8PGY
MD5K&:^%%U=B+O*DE16)_8>*D>'.C]WJY&RE9LL2):WE(,.BO"0>;K)(186>R M9J6L/]797U=1TR=H:"6CO(1PRZ545!>]WCBU)--1VB&;DQ-@JDKQWD?]82K
MM_[!-\C+W/DUF7NIGO4O]&N*Y M8.:.HDL4R1Y/"$O"OS!&FB3Q$T3)D*G+]67-9^O&AJ ''BOS=^>6_HI["U MXSV8#WNS6\H^A@38"ARAV-
)!KF$NE/=A+K#]M*SM;$NHKA2+':"@];=XDJY]Q M+A@^ @<)4\]OR\Q8YS]AK*?7ZKX_EP4.UM[AXV=?5 MRSBNGMOGC^O]+5-M];V+&]]:
<>]2I6._0,+G[AV'[MUR[?HQW_2Y7&"CT)N5 M %M 1D\2!@-Y+*.GZ_)!AI#*T/]5C$'Z!]HX9]>"+V'IW^X%HSA'@;49>K2 MFY2Y4]/54NKP'.BM7\C559V%5-
0@WZJ;F3K.[LJ9_JM\PIF^DQ_?S%\N/X8C MHO"SD8P"GM%(QDS57F5EB*,;5G0?4,'[AHX<9%F"=_0%4T<' MBW9KH&UCG(F^)@DXJK%LL--
H14["E%'(4#1L?.@26]C(OYF"!]$+M(]3&9@3 MJI_;^^&C:R!]],>F*/U"BV!R/ITI=Q=GN>:XH2:USLMX@R;A&);'+RE;7A-FT%U>2%9W=G!A11H?
7]IP>4FDDSFGQ4]31EO&P[K:772G5'\7Q[L@9]\ M61-ZL%:T\Y^Z M'SY[RZ0:K6+E.2-\6T]Z.M/]4]OF*;W?0!Q@FXG_[?G*+T\Z/FXTCD(Z_\UCI]8-M?\Z4L=(UNBU-
U,V MY@W5D&QL"R<"AWTZ19<#'OD9Z@S?.^/*V\V%UBSMA_L0D:)82)_G1*9K!.: MIR,MUB6EG(BZ2,@\'T/ W= OZ2@'KY5;M;VV5MAU"9?)Z5"X7_<@G5(WW:
M73Q^U!OST21_.\]^^]4^+[=]Y\VK;JW5J]8Y7[N]]W>>7/@=KOH2;MF\BDR_ MJ0\[=NL:BP-(:6K([L1G8]E@U_=/\1PZ/C%"?21H$KWTG& :(U5#1HB8 MP'X7V-
XGJ]")8')79>2]&;JF\(4>07O^$M\Z@@I4"2]L/4.]-4Q?76@;X)X M#&2_/:F/)!8O#0:$:P.'XL)4)#Y59''',G(@!M2;%.8<7AKR(D;(+YRI)N*W MD0"_@U%
,QF]"OW5'(,SB5,"L%B?11!G!9>;@AH\V-Q^B!_1S9,3HW$00)?@Q618.(I!_)TCTE[@OXNIC]X-*)P-3C$2W/SR0%4'I@X>DLQ
(+6::HEWTL:P3+5&LB!:*5K\&!$[B#+$<_,CF2B+X#CR_9&@#+%SB PD MC7\7Q]:5>"8;YLC/%)HEMQF(5TSLH0)*$#E']"]&)/@-(B FKB:)]-WH&>!" MZHC+R=
<]7]BRH]=+ KNUUY@5_5$'11>(-7;5].[#>*<6$B?B7E M$MX0]:.QY406;Y#5)+60-X$D$%R,*K*.-'D*8D(G$5)D$A5(N5&R +[LY7FR MT!XD7^I5N\
(&/0AQ%'H28GGK41"#L)[U+8*EECE*%H[2!?8OL--27K>*QF"^"Y M MJ&.T:IE]8]@9QW0_CD+#.*<8Z&3)L[/8),DE..>2960MF;T7K%%51%WZ?,I0Y#BO545&-
A+E)!HQ M!6M)%IDI0XT""'8:+I(,.+H@6!B"(>N#.0ZBKJ@*_'>X;<$_|-9YS4ABX/_M1,:+K(]>"RTC@Z=GB4=$W R/1YM'.A5>V&AE\=WF"V%&:8C/![$UD_]"
<%X'?)M8&1Z3'KF$PL&Q:Q.@R4ECH)R2Y@!^)-FA;C@ZC:H@,3HG2XYBO#SQ' M@KQ)KB>-U1G^?-5I6,1&O,)(/$.V$MH!90(H !1T9,-
ACO!B.20H5,UPK0&$"F%/I8TB!61LT\!/,O.%DU,.?LC2\?I7C'\GC/;:4V MJ\!AIU^T/>S_>#FB$,@1-X+6U/!QB_?P\QM)PXO=!6?(HV3_=G'Q]+X.@SB#
MIUNSPB5DD^MQ1]->M\%V?#"M\!X=WLA>PAZ' M)_R1T<-1VX+Y--&N&0D(<LOK7246*>0227@-V6&(125%5K$!"S&_/MP+4M-H MQZ+\>RWLG2L>EX+
(HW:+%=T'G1&F_5_J#B++ M@-H?$5D:/8WX"WW'E[#-*_C&7OT+A!TQ7.0BB!(B]@0O"_G/W^4?_2Y ?)T M/&=.V]*3T?OL-9#?$3_%F0)]"3T*)*DHY$(%I>
/0C]OF9*(D=;=TWT3E(B MAO[;5*8".]"\;[6DH7Q4Z&3?':UNK@VM)Z*#=[/]]=6L7QOD]V<)P+ MU+$)SAFNP7D1BL#%+U\^XE)'O'LR"7*B#Y!G ?
[&;Y^:"%\#H4]3!+7_M*Q] M4^&;?4,%L9A*+$>&N2$R,4"R1-IF-U+H&]P%*L$+HP MM?X(*B610!*&0PB8$O?2*Z.DG1R=0=38-$'JZKGMM?0WADL5]\K-
SAX=:!NLX00[(EVGB13*:M 44FJ>IH!ES* 9S"[.& M]M3HS]S<\5+!-WZY3YDY9BFR*';SS*?&Q<=UL=]YMS$!RA9A="H1PF7>%N@3
MT/N0+!VE2U9I3YH)RA"B6!W8WJU[I.9:C0M+#FRVF$BFHWBPP)TN"UKL.0^EH4?\"S#R2QC&0S,B5K=#%$[QX*H]Y.'Z3VV237
M?"VU&+7F(MNGV30^]NV:?.;.Q5^<2C]S7,BL=]R)1F=2]QVR&- U.I<$S2X8 M$:E,Q4(:&X_2QQ1MC!] B0I\5U_^,OP;_\#]"G R.8&?46+S]$V^>H1_O%
MD+60($]R:Y+$>NHBA-GA+*8>GA)/>]A'0R79BZ> M,I/GYL>'T?>Q139CS_7)L7,66P.$,N+H7.*IL=8B*P/=5X<*KD/D (T%<1)Z M[4"2H:<86HH%]$N=\^][1-+"(-
WMM/:73^Q]ROW(K'8_,'K)UW) ,M:ES^SM MTM\-=;DU'CUG7D8'[X!D+"F0B5T*;!:VL:RW3"*=#;;?XG! "GMT0 Z!49_J MM?SERZWZJ):^J .R3?;=S'|V1QWS$3)
[RPX(B.%P%R2QEO^!+;%4*I$LID@A M&]62DLBA4R89+:H:EUT5_E.N2FK/KLHA7+.646GVZ]FS$S'U&[HJ6[R"N3AB M %&N8$17Q5>))&-
P50Z!2Q>W^46N<%EY' T.S579)HNM,;:!@]P<.&W)[;L(MNM-/X;^BGQ+4LWO:7;R53-U\?BX_G&8.N[^XVEU(C7QY\&)>&(4O@UR0"T(N M*'07M;?
[HWRU/WG,C/XB%^P(N2"W#G)/MKMX/DN?G]R)K\B2W1YRP0FRY/.- MQ7M1]$V2N9B1"\]{T=XKG:=6^?KC=6?(!4BR9$8UJ?\Q.7M]S!VV9$EU%^.'
M;N^Q_U@XN7O],Y +@FA1ZB[,UXY<*.1N[CO289S;+M5FM*8KW#S'84_;TV6 MO-9D7==-
M_5$3%N'7:,S/UGLBJHO_N'BH288HY:LS>]MW$U2C<%Y'(R>Y'+G@NY-=:VVO!<:W5AR(1NN V7]5AR68]'NM0'"W*& M5*
(N*:MC7#O9Q1*&NWL/^=3G]]"H/B:POTW,_*ZE<]T899RWGOSG1/(CRQBK M8]CV/W S%O.U,];HN-P$.NMQR?#"^ VZKX!G=+*@(YK2E40#NL:CNGH1KM^
M[Q5-M5/TU MC[]%W2YL%3M:=[Q'N6N8S, MAZ=9+?OX7AN/]G%"(4,J5IO0+H:9C>']&VL*-LY_-(0WF*#!CP6=-L"]"I2K M0FB8CC+$T2QQ(BO05X
KY!G5<5\T29CXPHO8H"(0ZU*G$FE.TW&_)X"[>!>, MDX@:F9L4FL5G<1HD_=[EON1_O THIH7X-V8^0\&<_Z]HNI&0S6>)'0 3*0Y
M%6'XC+PU.'K^]'(S2O6G#;LRZTX)$]-]M*I5[+R3[4<:G[?]3A1B&" 9+K4@ M-8%'OIFA)$6<3@K\#16RSDOS8XQ]J.G.-(OKU-44?(+5WD B:SY)#)(@,TO65W>
M!>\2@^Y4U>A'\|+U45S2>XM.>,_5F_'+R]GAW5PA./A R1,$U64L;>LU*) PA M5>5AN)(7I&ZWY/[V*WE<#$+RP)FUXP,Q,K<-%UA(+9V$H &^KL[Z*(/@ 9U3 M) -
_TUU,6YV3<_UZGG- 8/Z%]PF'&#A$W" 5]=51?E>O8P.N!0/X>WIB2"BABR=1AK?3B1PRI@3L54D"X+H0)6-#_\BX8&5] M&AAOF]F'2\II%30:KYH&,MA("R@U-/$+
<>.<;S1UQ57F,7[2\3!XO<^W%T"6 MD2G"L\&\I)\!C;@[L@F0.R;CA["6VD/Z3E M91P@(,A M)K1%MX>/W]*!/WT1:3'HT'BLSO2?
=C(M7]F=60)Y[8\DT1Q+S8%7%F.&+2LB MY8D.7%>G3(\F"'TI470% S9[:W=AS%KS9]LVS-U'"M&5CY\@QRWTR76QR?%+]+ MZY-
IM3!72KD/.],JROIT+,Q_@GV,/&IV!,"@F[&L2ZBC_X6,H%XYW]JM/ELZ MZ?K%I.?3Q4LNV1HNY-XWOX>R1)U_>F_5ZV-:>KGK%[*>=(:B>:I?O)W%OG*B
M2:/S5L#0?^?]_RWP)_Z9\^/:5(6WC.'."9052C!E&- M]99"-KS658JZY7]Y[\CL5-!8=1\ZK$JE1Z23,V*R;]}W"H3!ER)7])D)$O*)]_".<>OAUL;]KZG,\4$
M_=\/!W=9;_@9B^CU^9Y/8<2.]$"\BUEU5H '-I&ND $#EF"%S-Q!#-&TPK#H M&V,3>.1&U7"EIT%P8[!%I3:0PH?A>LA<05]AB"BIKDQBHAL<^P/))46Q8:AI
ME,_XV?/P*9(@7+?VI8CO!Q0NY/ZQ_]:>K_E]\;_!#W36P]$#_2[?_P6P_-N MZ6 VRSD7HM:EPX&C'?[?MR-O?+:0+ 8$: ..P8_/_X>6M04>Z'TZ2/+%(/R M3.L?
F:\0C..@(WRDNF*RN]!>.Z5'LU=O#>58E;(,+',L\AUZ&R*AQ8EN)I:*[C*2 MGPM)4T5!'X764&.$]=2_*[G:US**2L]_1QA)2!4WKH1/%R*)I@T.T5=2)1W6 MK638=-
F"H;-:QJ2/<\!.:"$X\K1]S_3KZW(?_ADOJB;23)'TYH/B:!.W:3> M4$:LT1?^2=/%E_"1S)@_ZLA6R81U"F0"#)=<=BL"%C4.LIG!\86\RH-:S"H7 MMRHIZD16/A^0\
CL7XX'_XU#;')(!?N0/"V@#9SY:PY(P6_33NCAO [6N]*X M-[/_VZ^E:A;GC"U?!G++9Q$BBM?$K5"Y.1(];3+]N-%49TW3VU 32I;E<(
MK+2VOYRGQS+X&Y[BAG(CL]IS]^?]O^[]O@YUE;3*N"1^L]NTD]S(XA"^S8\ M F,!2_:(5245;)'LV/E<@^-7>]#K]^7 $]U0?GT.9RJZ:H[LHD839'_/=J48
MB]J+L)>3_4P$(F*\|8"=R(-;C*]]R884I9.21#L"T5V,7Y7GN]Y5KK@8QEL? M08]$OT-T^ ?_7Y^:N[_QBDU.U]ERL#K5B\X=GP.9>+5X*K4EY>7Z_?IQDWSE
M)SP=5C/NKE*-4!FQWG$!L!9>C1XZ9M;HF33=2W<7D6EC$OA%F"^DK>9S/;N!= M_C2% Y?H,5D\U:D2/3-Y#:GK^!=S@7>X?#\IOLV0^C"'*EG)>U!+E^G#\@A
MP*Y]4)-(:$G";^L$;WS,&P]8W+].L)/E_\8W]G>T]R3;YV=")8^3?O# "VXES MG*XR1KN+RS-I])PL]M3:CHV2P$B&GZWR6Z;+@_I=,0$VE#QKP0?'8-K\X14/
MZQ_A*@D3M6@SFNV4_B(5$(?K!A[48GR%?#I$R-/ F"OFD!NVS?S;7#34X@Z#=Q6-V7-%OBLVGZ3ZK)/S[8]]LY,%)XLT4=&]] M8;Y_8.QA)8U7:-
!4U.K!_40?:IM"UP7'.(/HVKG2?HX:[R(^7W;[G;IA#\H MP=^PPWKGNZ%T*?P-/'S5PUTEUCX_&&:GH8?":]L4"3]-7K*9%+UUB%U<%%/ MU-
]V^;/<6$]"S811>]W*T+^QB'T]_!07 MIL$R>E1'VAR?ZM07GRJN!'747I7=U>EZIZC.Q]PGH*N=Z:(W@X>!6+4%1E;N+ MW*O9?WQL-"X6=K8U!
(K*Q8%T@W$"3?WN\;@#P?J)'1HI&$+*A3,=R2[^BYH4 M!YF*C[1DW:@]]C0^%\^T61N;V+C>&KQ7-N%G)UT1FN_J2]*T]@!.$],.K/ MO>-D[O^
U=#6U:\9ET\HFMS#V"/@^U)&+(I[;N%;IS-)M+$2ZBU\K]V'?CY/?4E-Y[L?] M=9]\7Q1--N_]_4(5EPAUR/S.2R!K5V/W4+]!&9[5C+*GG(&@37%Q(A-
[PF;*26[^"5)6<_D_EG14 K MXXVFL"'UD^Z,XO_R,+?O)U_6A)]<_Y=O(+E%3]6APDFD\LY?_9?]#/ZT).#3 MF71W47Q*/DIY\UE[*7C#/&CIOK+3*Q1LB8 XP)
<7RMW%O)FY?S +_>%YT3X8 M31)>CWH2DGAH$U/,6M'.WWEO,MU%;O0]IH79^/[!KH1WW ;W;;07Z:04D)!0 M*=IM17HKD[P[UQ]2)^K#Z+
E2PE)EKG1[MR/FS>7,<_.(\S]66H)'U+OUVFS M]5!N5?EZHWK7[K3]M78" ;MRS)<;5:Y]=]*N5^ME^/A_/>V_OSB8.=?F.TV^
MTFQ4:XUVK0K_;C>OZM5R!_W';U1;E3]Y2N^W4$?7-<:G?;_MOSE5];GG98 MS"Y-.VR1>;W@F;,.\AYTXGRU>U4OK,6P3G_T%EGL,93NHO6TTGE61/&ZO7?
MB8B]F8A89&9W^"]])R*.KY1R65:44K/_[5>K=H5Y^];U4=U)9??6+.H02]/$3Z:X[GCK7-Z70\Y\I#3<)#IQ<]4'77 M=6'@W+3UMJ]GOLD@'*";LB8E(_$]T/'E<-
WLO4M^_^+@D=Z.IHMDW=/X[>HXH#60%YF62=7HW](/]H:S+PM$-DE4#!DT M:8A6?$P.VDGU]:GU$>71_]?L)8+AW@5;+8?G3Z.UP7AS336'(_Y:0+^FH]FG
M@BQZMB^0P>YH>3]96LP/)(Q5B9Q@2DW=G$ UU"?Y!_\?) 7!STO@_7^7T4?9 M?^"/]*P)^I\D27)?P]!*T/7C_6-)U>HIH+[C> MT,DM<& #)CGR^@G8YZ,=,\DG.
<'"^0\6P7ZXQG;FH3(B"L0^8"\@3Z;DD$]_M>)8&+$A%)(<5 2WP"MC&X=?_*682F4P&5SABXN&)[? [39H(,CCDF*7ITSCO M\3-"2!]362-*/41RTCL-
25$7FFR;C["^-B-;2)1H33662COQ#D-5U,G?^A20MV(OHN>-C9XF+;'\R M.GD_%6[]]KCTMO,817M)$>>EIX[2)?8OM&;R]N[RRSWFJ551B^'V_(GR[5&
MY&%388[732X*^F%/,M"_>:R.R;+H5W2[W-JKELAI2'C(N^\(^#_*1D&"#V(- M#![*.#@^QD#1 H@)=3!"B7'. U"O05P"V$F0-O9]=(25K K02_+OM_O'+-
B%68*B>X+T0NOAHB*5:'Z,*I$+$D(%*GL M+TM,\Y(VIM60AWI#-!4W (=XBF)K,A]+@:?D*]X:6E:GAL/V&"$F-6D_0I
ML7+'^&6]H);1:;HI1^(G@;:SO)]]7Y=:7I#2<8NBZ14RN_#]XYV M%+^4*7OPW-3UIES&21'$_E"$&ASB"2M?%U)ZN6,V>EC[^59/VUK\I<2HV&<
MD8M:\A3*&;E4/HPSW,+P^ \TX)%YC+>[OF;(1"XE#,(%O;F'D/9CB"-Y8ELD @'+KD '> 8CP . M' 3.=1Y]BS2VZI+TBKU/=3R&4*77L\,>9(Y&F61H?
YWSB(%)@(FTSB8X.VYC M;Q=XH>;0@R?"Y,PQ?Q-F_TP$$;'S M $(12R<,EIFB&FBG[_C&H*MAN/@(ASKPF*,/D&2$)7L2"3D+??!#L7&EHL>@
M;8[=49!COFPL6XL)3U"U)XPA=!.\"(A5ARN+F@7; ?-Y;A]G(XP-D0=%%XL]3Z6$9/!-@)8&C$G;I;<[OT MM#%3D3)%UB.ZD$VAR>:K#0,%&Y$\(-'WA7A+> ING-
!C9R!IL#<2Y./N<'[&RF[:D4&? MU7M3F;8MP):U)/T*+G>#/;,YP.UJI'J4?(R$66H_WFC;0+^"_57&@JZSI7EC M.-#)D:)+E=$UNV&$Q%]G@K94;2C-
PM1LGZ<<+HE%RG=A;$]K79 59(HQV!=E M5QYQ'4>0)Y$F=F>@ZT]YT)>C];(BG!T>^/ 0DA0/_CM"W-;,=_OUSW7&8RX(XC+-%HE\B1)%F4(@O 3X4#AZ0#?
#EHQ23 M=;'KSAU*0!K@SS>H;L,10#5 X4+6"3X9D26)+ZA&HC'\IC\2*4.-"ZTY6*\&R3C9%U7M3DFQX%M?]LO;B+K4U!, M 6T]502/&/ZO(RC&([H-#*ZP+*N<
X]]4L^H*[JAF2 ;$.>SEBBG=$H5DZE4 MT2%,KE1E"!8H_-HG]&N="AS*DB2*RT\NZ'=W8OMNIMW;_5FP('Z =D'M[%6R M)VC[?M(F541Z]
C1@46&_;89T8_,QQ#1227R*PPS4\%(?23IQ2Z*@A9KF65+ M]AKZ8:A]A_V;*NLRJ6NHW;9(S\SZL)PD:5%]"D8=<)-W@L?>%?N(3Z O@
MO#K].0O]DDA_)/BAB%\88DTI3@^7$6^,N])9I5^76RDW(KHL1XKAM%CZ\RY M'L(Y8<^CM(,_;Q#3??M5#&*,?I#&$Q3T8*R^/(Y8<"53>:C&2A,$9"T8#>1F33
M43[R2+K2,<%50U:?16*K* K*8]#>1^01B4^EG@:_Y&P9B2TZ6E&H].4I>I^(MC#K!L%[KS@RC+YG8KH&5XH"E]4YD2*E]&9N<]*FR3]Z$GXE8=2&SDT?0S!6<
M?21_^B#XO2P/[S[*K[4YM'=0?F<;8IF\U>C62P18SWWY%('X!:GTNNG+C3Q2^$#FT) QM M*0/%UZ3ZE03VP@JQW.KEFCZTBI[9%
<6O('7FS8%D=C+35QB&27GNVDF;B(7+ M\8@3)_/ R_$!B\)CFPA27$S6V&I)R_X,+[]NC 5B:76<@'ENY@SN!#.@%X< MC)-LL0X>]YF->[?<%'<>C(;&MZ[)NN
+]6)=9B7..$[8>*RSGW#@_=9=R M,!^N_0TV$AO<9W^EWQ*O<\G6;SA]UKC-9:FA4SX\K-XED; M?!44@T((BD%A]G9Z=9&IGE^-_](8[C%H+
.BL\$)NAZWSZ\GI=Y(5+<'8I#I M+MX&M8N2!-J.=B!C%(=Q?R\(AG3T^7MZ,=@5B4.@N7NM&]_HH/R^N#QS$ M
)VRVNG=MM13XT')_AD@!D&T]'87SZVY.3Z,7AOIPSBV[95RD'Y&:L/RV(CE MRV"Y@T6V[0].0XM&UUU=]LF$7YZ.TTB;)I(1,DY[]]0AY#IH?Z^.7FX<20](M.RC?
U)#A9&H2]_X'7P?WU)'2+D]M_1;0Z]!.EUWQ^UCWK2*)2Y54&@]#;X& M9N$OU_%\B@Q<.;["CX;_7:#=SF1=XL\TU9SR5X9XS'^GJ4+V-ZL\A'8B@.EL
M/R2LZ8RG36=<2-.9.P@%O5I#!6E/$?WS75),R=']!VT.\&NR(:L-W,\H3]KU M;2WR''',"(Z8+.G;]^Q@E,-$98ZBCD[]B#;(-S7:M>+^'=X8\P/E0>DM?=*K M2@.
[EY7NA9 D4@DY+I(+)L%ZL2B_?=$_.9;N]B:*4:=7A7@3:X:?:FL>?KRM M!+$&H38Z_'0.=3F%(%]P@*!\2OS)O\<>2W==
MLB61]S.+OA=/M0N;RLDQ7(0($;+,WGW@_8&]B*]> U(@R7@NP3L1&Z 9WE)< MB,[89)("V,2L)Y7"1=28HVGH,,S((1BV5^X_J:2[MYZ?
CDV=3UFMTZPWT+,/UO G^@*)>%HA)"25#!)(H[HR)&B M'1@]09=UCD -6#TFK#P^()W4Q\U/S$AQOM2_L4AM!URFM!BA;3V[GD'*CK]+.WX5'0]XBD?
H&]NR8.&?%8NGAB#;9]R MO+HX'X,N#H_]K]'ILMQFNIA(DXT4L>_RN"'!%O-0U[9-T8OS!NAUH]-UM9E5(MLU['*3@&(:FRED/'(K:O3QZ?I1"AW+
(:V^C<DW.YVN]3]$B6/MWQ%@L] M^O?W ZG:3DE7XEH$";[OD0@2I?)SHXOOGGA]I$M]N/PSM# =4GB1;OZ6-I"1\[.X9:C/M/^>U+WO? N6A
MSA6');=@(3HA4U_5G;5+!),(S#2KPH MRNG%X'BDXK%)N97U2:Y(!9/^2 A(\CM6 !$OO[,ZDFG.EO64AF10C1E_VTP MZ[0>7Z_UB]".4N-E:\?>W\]9'2%
[B6+91&&7&#R8-2]6T?]$1WWHK\:ZD MH3"^%@!B$Y"$*M@_!NQ]-B#BA>[]E.ZH]#Q"_Q MFT+B9[]+8>,D)
[^+UYUT[MNO]]I9^8]_:34KM5JUWCA;#PG_]W193K%21_" M(2GT_UWA>6XBS/D>\@,_OMF&UAW#7>&IC =Y--74OB0!*U]0T!@)!EH]D!S6 M=)S6EI$$9TC-05
P FY9(ICF\!BHB.581>Q A@*#!,%X)R@.BD]R"_Z+23!4 M8+1M^5T633SI2]5LW.JAAO9BX%T#Z+P\P'(; Q.*T*0M$;0D/Y JUCWBR6CT MI+&,+$R=
D+U<.$W.B6"M.ZBP6\OI=/+4EK7):E)0I;*\$H"E*(@\5QPB>>P M'W87D^+BZ?]UHRNMPF?E>L ?*CL=3I,E%%3&H=P8LRB.Y$\U9
EJ$,P&7%ZFXO(@'11.0DX9G%EIOX/$;6)=. MB!_H4R< ^5R_S*1=Z.^Z:;2U)R1DLS"?LHNS^_/3VIEW_&? @E<6^ONM8*-I MG*5D'&YX+A1T+0$*CF3O0WVL-

BF2BT#0^>DD<|\WIX-WNT*FC7%P23"/U@"L M(J/[A1O2+P:_-!Q@&/C1BIC*#/#7M5$;6G0EPBJNZ#R3%&B20;9\V76I(I"^ MVLY!FW\V%VQ)B<\9?N-
76$&Y+$V3EW.6T MU1I>)Q^SNQ9NX0-=2ZD8]@_(=K*443;$CF3Y7DM,1O<%C]]+8NV5=2+(;]^ M;<&6WERP+1'^]$E^NTR_SH:.';@>!-
NJ4XE%76\LUCQ4X#XEUBJ"/B)%;B#" M&&:@L[3#*T'&LM!#?BXD)-QBCXO<>TPNZTB :6;0.^I\71\6-!BK,UI+8K]>
M(#T/.IC&OB+4V0AZ0U$:3E6M!>'A$&U:$1]4^2Y;OGVVM>FGR+(2A\]]MLUT
M:RH&FV<5$_K>]U(D*B]=;3%_WZJD7\;21_]PJ+SJHL=AOV0+H[U2^[@TC25W='F42QEE M[?W1QN;&#\,PJ(D-H?
Y)]9]7^_FO;1/!B&4)N[R#]B[P+70&E(<,V'.&:IS M?MG8VA2&C%>L^"<<,RR-'].U2OV(.GD +QGEQ^O7BA$A12C>-H6N#NB&!R Y,0#I+P[WREF$<.?"-
"%X$&:8! M0@^]@++'20*U!*@40:/@",@(A5/"XQ,8^+KLH\Q/_TAJ-?]M "(EY5FQ?9L M)KY?#$[L6,BUST[7<[M@H^L5[*S#?
BX66\.B]>!.K,2;)%,Y_R3%%CA$8"E% MX[EN.JEMX6<2].B#^ 8!P[IYZ8$^LDR>V&(/M&0'+@<6C2O' 0QXN'0O%<(KKL_Q*O'03 W6&X1_]:' M^KB<'::K!*$-
)[.2O4]?!&![%&;/QAOD5&^('Y7%Q_ R>1Y,=->2UL]JY<4 M&:FFE(YJ(*\ \,L=EP(A_/8N.H) "&K=Q;263]?KTJQZ73H,%(*@M>:ZBXO4 MN-
>9#UMR9Z>5(9]!I2D&H=*4NHMB[_)EW,J*RH?P%Y5F1Z@TQ750:?+=A2K> M%]_JG?=T6=P>+ UB[6=@IAM3ZD@4=\VE1J,X[.CKI/QN5IH)(D14[F?
Y=H2P6#^/8]F_W MDOEX'(2L)^;$AL\E7B?2^$=D$O]8(.YY+6)<125 % *F].L_;:4<:RE0)A?% MR;ZBX<\'R_FU]D;T60L>8$G=X< M/_PG#Z;=6-5A.N$13TIC^.]5W-
*IHT].R>#"I8/Q',&/C1GY"/363UXP#?5? M?K6B+#K*B[V(#^EQ4*!VI((IV]4[(+>;:+ZW\E6TL(!-Z M.A;F/X$%8=)!?R2))L&W^1S+NJHVT?|
<*HVMT:],E"AYCS9GN\B62HZ,Q>W@ MY"Y3+';.+FS,.C\E[V\;A+^4E$HA-W"<'(M#;=9+K)8=-#E"?GPG9GZ&4Y[(%-/+%%BLT\^ENOL\[U868.28 V.B &>.E<,
MRG"M+7>\;%#=E T@'[T=D>/@B<+7X0F@1W2NR,8P;CK[_[?WK4^):TV_GT_^ MBM34WE5.#2KASM[OLZM0<62\ ^],7Z8""1 -">8BXE]_NGNME0L$1
<$+V^= M\VQ'DZQ;=Z^^_KHP+?'DCZGBJ4#AM%W8MWUG.=*A]&8H ??@&82P "3]7*:T M+)XB6)"FV#<+U\ZE-\.36 NU?PTL8C.O+EI-<,K$0X5[#:]",(8DQ#B
]P4 M#/Q,"OHPFE@D1'VNQU>=^/@,(GK*[3DOD3WG.PLEPMC^/X,2%]%=):4HTY*@ MGCR5%ZFV3U4-)6W0D_'[47WH9-W!WO[/46=Q@FY\7?_*B;(,YR\;
M_8'OZ6&3JS2$]+L7^1$/PZ@Y"G)_8$>[(DW>P, MR R3<8+FNA,YI2L5:E,VXOF$L !M/9,JE>:[#U\@PR*@DV.5LL%]Q^$\5B.; MVFP6\L!V1%/*J.3R?N05H0\]
<3#/H,87V0F8M_]_+YN37L=7DT_%IXGTQ+;; M?TZGSU?,)DDVLY4GHK7A=Y04]B<4RS_V7)[EUV3-]ENF/I>7_)E?F2D\9])L M>$[/(-L%&!695"XSGR*8>
3SFA5!:D0\IRT:]8U5ZT_6ZL[^R<1?6)M7W-.S\"UO(M4N/C<"L4BM4U")AA;%)+%EP:_%395"3^.8-ATNL=G7#AX8X#N4L34%E-H!.JQG\I =] M?
9*CU+,O45.=R!]P66.GH[]TV88T/?9>]Y*!>H +RTX.319Z'51,27HOQ^ M?/3]P_)Q^6+WY^V"4H->@PL^QWCY&/SKLS)ZV&S5 M!>2D_EGFZ2LQTK-(;NEP?
T]]19,'G?[[RW92%@NUGFM6CT%!G^4'28#ZNU-^ M@^+[190S'%=.*M\IO91?8 UYK];8O6@T:J-;S)PD/[JD_EYF #4$_VNMY5'>K$SDV?S2/;OL5_ M-T(2?_5V]*L6?
;"Q!"WHG=&-8 K.$5V^"Z9;)>D4!!P^DQA6CV!DY+G$+[D M(]\A-W#XT;ZN4F$G;]9PYACW2'H-O8VIZ&A='L%_NDR2U5&MZ6-G6GQ>*9?S M3 K!411%SLI)
=\/,D'W%41$0-GY.=X,A1-)@&F'H@ZT8I>6"]%N'=P-K5 M$7O @QEC36S"'ELEGYM)"A]@(#O[+!HM,)CX(CWF'0B85D:4HG PFMI%_M'9N0.
[CP%ZBI,@'SZ%W8GJV-5/DA1!?'$7U NK=52X);R<"S-3H&Z^M*4 < M,]:5OZCP)^$#=([]47^(D!<\6<=**0O_H!@0#@E^!$#]Y8&/TI?:+_P=R!G M-
(/_'>9_(YX=&K [+3WX4;1O"GYA&KM&P,D6]<*#?12!%C9M+M;I=G!=OS]@_T;H6WK-]5LX8_(Q&.XMN]'@ M @?E#BB?
(P,1ME";KOJVZB.R+QPK@P$(KA'X@&9T.EB=SK%OS1&'5A*@NKR; M@$WM)SLF)S1+@[.!#W&-._B,V!K6IC+H#ATXIX)]QO% K) R0'L9=(8$W3#@
M0XWO3Z@YJAT$@*8_40-I JT"-D?<9O8H[#7N"E"(U%&QQ8VA<_)F':?I,V)' MF5B)')W=HAU0X: "NT 7U'8V1(,7.034MT&-NWXR$WT/JW1Y; YK9"!^!55!RZ1
M][E#_%*27+TM E@)K;TYQ+8;SK%1W4UQ1L,I)KTS]<3.U%[Q*2F]HX(ZMQOB^:/CT#M".3B]1V&B
M#]=L^ABAH0"2A'1%,U]TE83,QN6O:+9!'HGEP*#F!$#*5$.31:1'+, M3D1H*]Q!9'6XQ8! X0Y'G89C(WIZNV?9IMT=1>0YZ%*F-@3]:MVH[A7PU83K
M<2+]8,C29)H)89]Q&O+OEWO8/82G<;0AB@%2_^R.-V3PX73]B-<(&2H$#@][M/6-
@*S@3U$3M/JK6'L@Z0ANC*!D)T8NM1JSG4PB8XQCP83AK%&0#BC[!EODH MDGT:;(-?+:?58V&&QZDH6!2[<9G PR[1+EY>#AH34EL5:*?,6E!)M6*W-5XA
M@N# >C'P$@^H5>U:-AQ)6[Y%++6(U:&"O0ZO@RZ#5S9]%(TV0](7RKR [$B)WUC! =)@9 .@,CNH+-+/(MVOC>P2&T[>^?3!P5\+Y&5T;UG=R3<6-
B(R!HL+3A+,!!0 ?2X0@_S M8&J$&^G%38H]\LI)X9A,J^!6P<+)Z4U%U02V^K?5W228>DK@I_D]]NU-E[!9&&]@Y2A%9 M4Q ?
@U8N;)/&.MUC;#T51NQ)4HA!>R2T X!5;@CP&Q7E5^!WE9]T(S-#&7FF M3?)+"V &W*C;4@@ SIV6FUTILUX>ZHU>G'#P9F\ZD/V/3 MKQ^;SJ0_8]-OG>4H?
$&X>LR)]LFG@3MY\0&*M1$IN^A!TIC.SV0[>G>IU9#M MHD)ML&Q+"-4R/.V)(F7^H_.W74K=8_&&-ESS1L<3HXVK,&%GNV9/M'P:H;=0 MI_5)"
<,,630:DVQMASO()UN=QG5WN 9)6*Q&E0A2 TABXF6A =9,,&&QJLN3$(EBV-2N?(UKSBU,7LDO5B.FR$G?& MM+MIR=[12]41)1NX3;P!.@OOU<.CC-
ZB"T=3K\0D2UC?(]$;C[689ZG9]'@Z M1'?$YBX:5V"ZF3"T'@TCNM@O-6B:A-<>D]*K]H5C+_IG=-&@W^@>8_2PI"WY MU"&[F1PI^*P4.%E"]QZ//?5
%P4Q>D\'C)%(-K$)>BR8&##RV";OH50K$K.] M"]*>?^!Y1 P9C)5_F"^[;-05HS#4B@E[_&*HYEC(P13Y=8H&Y]=Q"1S<5EK M1E-
+9KE=]%2A#Y,W(L>KZ@S$%K:3)KZKBJR"-=N7I0Y\I8LL-:YQJ,'N2 .^ M.XQ%(BS)\R^XHQR]J7HD9Z$M-AH#N$"L09I(Y#(0UQ;%!X,T%]J4)]:R+39? M+Q6T@,
'V5=B-OO6+7 3,-! T5R+Y['5Q%Y? 2W)^:Z&TN5213B],',O[,H M48Y18]",$'1*>&]+EAWV,&;BBG3N8.O#4Y2#4X3M23PXS0\,&"X@VBA A-42
MY%NEX"0]'B7G6&8Y29)P@*8=#^@?S,T!-;GM"/YJMJ$33%%DR0(NE%LW>;5L MOL20-WRW:]L:I2S@'N%>&@[IR"IQ KI',3YC8PI7Q\/68AU9OV?ZEQ.C#<-I
M^WV7TBA<:K^- 2C. 2P,%!9#]?S,\9=8Z2ECVW&,JF-& X848!;LZ2VIBO^E M8M1I++=(G*$ES[!>#>^%EC!T<2&",$&**61AFD":U?N.O;0ZTD.T1]/
M5>L8'E>QMC",(/8A)I*X)4D=R'DF5'3/6$? . O.Y=D/G*0C*V2YO6QPB2]7 M^ 1L6+%8 N;(AV_!4*"H;,D5T^M1]&7(,L5HDB%#P:O AAAW0UY @\PQR$>& M*T5-
P_9%FE\DBTPBB8Q?9*ESW(AR=-6U+3(<(S(P1AP\;X;L1AO)B1TP17SB M:65L.WAF&4\@0[4HF/OK,VU2X3F/_*Z(FV?,]&:%K: G@C=DH%MVF"&)G$>]
MK1N$GH-D.M[-"O,>6;)?8,/Q8*1AP9$!30]4#Q3/ 5),DG74?L@02R)Z:.U MLP:-.K0=3%]AZB?^H]7#RBV6A]+<9^[;%%D9FP2R'3.)G'R@!3GYLU@C", M,.-
;WN"A2C9L^)Y$C_&)?0W=/KH6S05'+UE^*_/WM)RIF$5]Z5Z@3R-31Z\4 M>8_5EN)'0A8S1Q*]\1$#@W.O,#Y"MX98$#LXD5=V* M>E_NPXL] *E(FW;-P;PM"9@
KR:.;^.18,HFC!XD;_+;@*\;A=FG_)DY(R!_ M:8+)9>J2]YB1V"'>%;>L31!*K^3:#6NC6: "7$/T5:,X4)(>^+=E=Z4FCBA& MEE(2]0A2%1IB\FQB[K&P*H>5<">2?D#
<<0V($;X0L2-)#;B)PF_L1G-D6*A?98K"#%0OE,L7BW3$KAK+J.]!%S*#IPX6!9 M \>N?>4]T=4GX,>*SJFFI4UNLXAG-
+9%=%LQQPX&C#BNCIP1YN&+]N07=86M M-'*2B+T@[Y_6I>9!56X>U*M5^?CTI'G0D*LG>]4]>:^Z6SW>]=;#4O3=T^.S M2AW^U#R5YWPINY*UKC)
%24F'C]X>XE324@5[&)NZ:8]Y V[X#X-T \F, \D M\A=%,D]>#!0$D]:X-8H.L$_K[B++\"#F6<>\VDKSVX@(SHI\" M')L$FPGSPNS[_WU1WS*47))]')"WKXO-$-R*?+
M'WD#-K+EW!^L?YYKP!EKBT MY+8L"G"+DD0M3WUS:?,IY+)K-)\-)9>H,\S@FV7-1+15F*#MU[PV)\=J$-.6
M>DM9G)'R6!X&Z!%==CNA;#KQDEL1E60+B3?.JFBVD"C_5T"R2G$K^SHT^Y). M?]\9"B$'O\-6?Y0$BKDAKT3%(.V*ZT0Y,)_\G+3S*O/)K!.3*PD6S.S/O8(0
MGN)R^3Z9;_2&U;L,AU\%(6>DEF5>5;P+I?_>?H+.OUU,&V.T+*A]X]$:Q9 MEA923)?61!_*EM+K,I/,FNQ)]3"7BK@>U^HI5=9L&%;;[NM?Y6VA)R9ZZ#^D
MC'F3RT]T@'R4Q6_\R>K?M+-02:>WTF_473C6-'/V59N80//4NM>[(^]T2WWN MI]J/4NZ:KS];FHMOW^_Z,\4WN?YGB*\G-Z&4WRH[*;]>TE97>H_]2@7$&,-O
M8"@5#+_E5A&8H#U+'"M-$)+#+1@P8F)'PK1X)B'VG$3-+UM&A;U M_0(56@]J6R7(CL7[BP"]7L,\XXR+ODSO"HZP-0;]@R3%/P7*
[T:"DK@MB!X0HI;'MSLH%@>" MYX#4=]?CZAY5+V+1(GL=MY5]ETU-U/Y-.Z(M.9P)?P-'Z0-!F2.I8ZI4_IG) M;!7_3BHCEA'6P7?E3!;TOL@#(1LB
!F>=X!;.+8N/FA8B@EB [X+DQ3%=1QY M@N #V;PB2S?ZA)O,J@S@.[C.\4^'9>CLVT%3@([.Z^?C.-D4O1!(5:)YE?$@ MA47]'Y%B9X4FI8!ZHV7E;-_9GH,
<<&T$9P>A[?*"D/ EU\3K%Y&=$<8D;&47 MP05828^/5>_Y]'B:)+8^X/S(+B8PZI9\'_4G0]GC#L.ZS1%HP K,"AN..R
M9(Q;6ZK&&]+QX27BRD29%*^H9@@]>&';E@ P#*#8Z*Q UW))%L0 M&$1]L2N-%1@+V);X<-VG@Y/TMQ[H+1R CI$]@IV+AN0H#V3_A;@
P0PJQI)FVDR+2:@0;;_MS$6X+?R#$D*/$)S)F+Q18^_B23B(Z<+?B\ (D.0?(U,O,!H/)\!:_X6] #_4 M*>R%T&4QX!!@>0)>G&P"EF
6"$4"Z@[$PV>Q6Z5ZBD$'X6!XB08A04ZMM!]JHH>DTSHP1N#NZ$3K\MR T3F_I%<7C!WU,;C--1/;4 MAT"K ,6S!>M$0UYU>5_0CD[M"? Q4MSC3#]/$;IL,,&A;-
\B>2T?)7>]O MKG;X*9N?#I,Z3EP$1370>3.B=3N!)1?2-[@AN)0:^O4FOS_V=L_N),"K[5[H M[9MT;K-^'X2\?+2/\=EG+?XS]P_]P'L1?_RY5 M2,[M?
AO3GY(U^38F_^=@#]M+PXWE!$QCQS>4B9A)I97$Q/"/DH.:3TTIL_TH M&_#!$["G0K.L797+E"Q!!CKTQE,JE;E@,]8NHW)1R\\K;S.C=$'KGU,$S95.
M^E;W8!K&TG-I8(&]T>O4-C_]X"L66G].9I&3>6U4A9BM' 2O1$+,!L8]7EA3 M.,'D2:ITYA708^:9R$:FL-Q:S[DF42C.">ZSS$D\M_YV30S+)VCW#:K9N0]=
MZ)@IS'6WO]?E;Q1*<^FW[[2KYCPU[IS67;0W/+(K,0R^MKC_9 MU_RQ2& *YL9+C]3*E*?FO#PVAZ61THUH1A^C]K_HH9CA,EBBLL
MMEMIDEFD<@#ED2OCX<-Q>;V07H$6Q'Y3->VT/13T&Y*6R'/DG13#9IT+;N7R MSM/)HO.8D;LQT\VTIKEG2$3U"*&=<4([_D*;2^%?>.K9LQUXZYG ,UXVP*H,
MTA,U!FG>2P;90E[P_SUC#D%#E\%$'<9[3*]ZWNGD/D_G=9/?[EON+%W@+B/1 M;V],/5R/)+\WW79'2>4RB9C2;V3ZY37]&33[P]-6D'UNZYWUR/)C8)O3&/$-
MN9^SQ0\-8)PO?>RX2T;YL B;V<+[-C\]E_3]E23REKGS3=>;V?TU,]!#^62 MGSOQ^EWOPEM-_'R&G'IZ#]);Y9=#:7ZDR(P1&DG"U58/1.)*<,=6YOX^G>'#
ME@BWCX46"# +]5*V.RD*KKCH)@ZB%');Q#A20I!P>H O M!,-#! (#)NLR7 (G>=Z1 *,1AV+M^$BL(BBT)3^Q\#">!TLO*7]C_"F.-AL2 M;') ZBEXEZ*2C"?
ZD:AO90//@925_43*6@%25O83*>NMLQPI?,P3]ZGMS=#V M5-.U9:'R134\@=,*=Y"4)A0NO@ADHX*'T1<:ET&94O%RY5234BHZ":\XH!^
MQ+"C,%LG\JO@>MMP_78/=#')%1B5^+1#24 >0\P5SX*"]>+5I<$TV]@BX QV8_N?X 20E*I)C3] M\==%(P#^%4;GF2EX_4B0BK*5243[1[. \PUA;N/?
7PBF'T%VES6<%_TA@N8O MDUGL]2;7PR'H84U+90)*F15$L-S,6)&=RP"FAR!SV;,+^Y@3'I%X@S '0VP.\Z^GP[E^Y(KFN4^B$&8*VP9PQ#'DS MF)/$;',DX*'MW
I5Y$:GM%D#*#8".OF$L1^\Q^X>V,[(E5.S0BA]9-$470HF M8EV[GL1W(5BA9<.V&K FG\#BT.TS,%4+^1E!"X-KB_P[AN7ZL ,P)P_4G('?
M'^!4NH[:3^%]QI)_<:]WT2*W1K3)N%H$0<>[D.?^>HC$C9F^JH_:EHP;Z< B MX_#MOA/)6]6!."S&S4Q^Z# W34 :XM0[,%WX! H>&@M5(3XV3@Y!]"/W-[](
MJ06 X1E=! 5C0(N3H-SO\]*<]QKAMX_2S:"72O P46P^?E'$ M;I&-_%;A[Z_XUQA\?,BK4LBK:M05U0(]BW1USAUR#RC(#:!8IP/.)_/86$,+ M0OC'5@MP'>%
(U%UFW0ACR2"N1[7SB]I>K?E+KISLR;N5LUJSQ:P4Z9MNZ<4_\P^H]@,5P FB<.(8;D;Q@1:;.+1YCB=D<*M@=6")H;K0H,69#A'AE&V*O%!2-F?#]X.0EK MUO2?
P%:E)1)(@#;/[0T <>'R?- MQF$"EQH8^]&KTM!CZ.VZO:8OIMP&"W51#AO=V8CKXF+B_4B<87Y&E.MUTUH M+77@V,KCFA
0N&8[HGF1CAT_8$^"EAYX1W9]>%&HENBJLV/CI_%^)S>D:L/ M>MLG1])I!\@';ZD>2&!4_OY24H4T:85X'?4-%HX#94N7-_!3/(:WORN=P.]X M$]N/=?UV?
B^]*4"W!4\A,AT%)UP510]N$NC,=;"!>!K9K("M0O1FILS:&]J@9#V<6(3!5C^TP MON:[K#F902%1B?@RRG_;0"YV"WL#D&=/TPSNTZ/ILJEANQ==QY8PEHY16!!-
ML-C@492*<4,7UQPL5\P*=KDO7$12I),0/L!JNT+'5!\(1;=BPR6)/=JB0,+P M[R0*"#K],1.GD"HR),MJ8:ZM&7I3-C0[L<,>K7KZ,P4IX@%]>.!(;#)7MNS
MN562_5/RE=@MQ:/Y\ &**SK B^0P\QU'.#9XB#*@CO$#H/D2F9M&GSM+PUY. MB9N/%X7MF^A;UF_)D+%-] 8S[=8G OTKSYD
Q3%!,G%.AE%]AF^B$3I2K;%$A*"B9)/F-H6 M1-,-C8F M8[+,BT^7)*X3-D+"&;>P&YS!KD"'L2DVTP#I:\:98AIU,Z[N<]X48FWZ).BB MSZ5*K!D(&8QMD!,:A>
[AQ@=F3I> MT9%)]A4*":ZT3?]81+),"_0DAN!X)_99#U>8PAFPAG$I3@0A!5#"U\E? *\ M%7?4MF&BZ*/A6VCBJ :SHK!5 0V*V22#H*,KN@D'V#K0U@-
*"/HPJ2H'NH&73#IV76GBE[T"9@8R<12D1#6FV+ M/YD&D##(>2-$K)AI-\-EV%/)+ +A[X,"3GJ8L)')$F7FL#1N/Y-9G$YET'ON&MX@/D/]2]-QE.&/+VO4'H
M@)O+W+"6QT,,BPDK8.O/2#B!LG>EH1H-#:";QJ ^;$/JA"8C!]PSLH\T$C6\ M($]1]/PT(F'R#7P3HS0Q69G2VF94;!72:E'T_"8?813D]")"$X/
M6K/BOA%!@7@5K#O==$R4UA^+>\D*H?N)I#XEEV#?W!%%OM1;:E*(_:R!5MK M,& D,]\)\($;O,OI9P#T$%K\D8=)6".'HG]5#'%7/]*AH)%KF37$[%Y-<"?
ML1WR96+B4\\84'_@/MB_CLH8@2)2Z:ECY!\HP9^3(QC;HW/C;'(2K=DM@MH MK!.FD&]X2=]/;6)&W_VD^3?40QN)FT+L.SBB&UI+01;6I]E$ P=^/MA WA\3
MA02Z#3U=8GE5W/G!7@7[1DPEDG" !KN1$'3^L-$*(&]'$I-!)@_34TD/7&$D8 MYIX)1PL&D4*Q#]+(@#R-84WH)Z: LV?>I10(X8'.O"NV14M:] 7FQ,(3OLK[V80
XHMNBH91CY;-CW>R3K:D4 M2YP(XWL+%SQ M^%WZ<83!;O2N-((-"?E=) _V:V=<6_HQ,RDDWR8<8DQ"(*F6#KD(EZ(WH] ML"
<^AFB>6_ ;9_Z93_UOC'0[8E^223=.I9E\F]>K69@3HVN,_"9S$B;_..Z,L>?I69;T!)'>0U%@:RA"]; M&M ^>)%]$"+0<"+9-JBDM@GN83O1O[=4'VY_YFV=-
V6'7+\JU4^@FVW)93CK MQM[KG#Z0_TP?6$'Z0/XS?>!]L]R2<.ECG!"#>TXXN#FXX\M_TB2MI;]L)X&4 MTNI:_]6:U6,YN\5NS^F]Y&)EBJ0.&MK_OMPIO]-
*^HO0\G38NZM6&7-DYO6C*QY7Z&;4IUVN-PW#X*-5_%"([P4C* M8&#":<*R5WZ7OH#8YZ6>AV*_WLZR1.]Y[;FH_4XH2L!H">GC3KIT<-(O*S
M^NEN=0_I^N-2<,Q"I"JE_0,<$50!K^[]\5[U733_(<]HSW+9IN[ZC M2[L(G&:;3'T]<^RVKF&M!-_P+1GSN/H!UA5%"C%?!6.%F) ;?#85!K7)D471 MR4B+F:/
F)HH^>!#\[]+^X'B&Y2$\(VV5AUW]39?BM9=5/)T]OX2UG):_AO MGL]0@%$]/G#75]5-SF*EG,W%:DBB#XA"$E'H7;($UX0_\Z/F?
\%1T6C1B=S9849)0PVR*ZXW;\;+ , M O- 3!^]M11%GW>N3F2=.:,Q=DOC/TH\I60\&]S1&=2&#<_2$#1LU&@*SHZE MJ//9!!4ZW")GWPFR[<'Z08^L@RDQ6% 0;
(X4.TN: &:[8X(VK<=U\4?7[V.5 MV".OK&4?AW_PP@#*@@,&#!KQH#^*Y6'QOS:JNT&ZD>,+>!%<%/V$^0W1M#[R MYMK]OF^Q?CZXUOCAI- 1#@=#T>WGL(.

E=EI0#!*834L/+[;BT%)6O_0'190\L$4RBXC)1.@?8CYU'7.4)1("R; ME,G%,_NX/IT5A?B&^!SG0AE9*6+F.WH ->#15='1(=$A1T=&9)C]X!&A3: !A M>
((@SQ.\C*]1RI+(ZL".:R0=>!T$B@L,2M@67+8CR31N=58T_%"ZGDK_R3) M))(\PIH]-<@1HW..7DIX4SUUC5>"O7='K]?W,4]+QX4.T!Z(#L+?
O>HX>&7>64Z[PZ91;@5.N\.F46S'S+0+# MA)']*AD8)UG NO\K%)ORK7:UO\[;1Y4ZW+M9/^T?EQIUDY/5C'-=^9:><*S MHKS(LY(-SNZH^KURQ%PJU;W:R?
M!K1!^'955BQ#2HK#K%$=26U6O1@6]3R!M*<+=0X11P=!1.1!@?)R4K!N4N(-] M94'?\5DRD1-@+W6[:!!ZM""553>CK8C> E4CV%:FQB<5W9 .K[L(NAHMOQ//8
MYQ(KYF^%1@,K$XHL;]6Z_?N7 947"8%<(.0P(B#O5W:I_55\W]2!Z0AZ'"V M(L$P8T97/\M3W;%P"X/ZY*H$ MP\3&7$+NK(K58PC6)(@##S@?

Q0"6GH7V?]MPVGX?B\@0_EBB]@EK5'")0!B)(L(*\+;F&EIE2D3>%C[2.;^_#D+;CBHX97+#LVPX\F]X\ M#&I,>17>2%<=5F(J3:(]89%CVS%:B-
C+,YK)$_B"G8D@@;B()]T%.09*)SR" M&MK(]ED?]'M#'U(+$7?Z,$&=U\#&7>:",*Q,39\Z,O ; X.G,,RVYC/. Q M2T5+ 26.LZ=KXN%4%&\%_DJ91T_ M-
FGJL26!_5YK-*OUZI[.].J++1VT:CB'[E&N.KK8%W<=%,)D?A3U'2#2 %%"_,(T;W*0,FG MU#*C6QZDL!L&JR)^VAF5^C'I4
4H2MN@&+.]ET$^8PRO"KO\A1QYK;&B!() M@-+FX=;]@+L?5(]K4>X M_.-R](EMK3[X]>[)]V6Y'L6 ?(]K)U6XI/:K<#=%E*VKO%TW"D==
(#P3#$3VR4'/\G[7OYN/OS(/]^WLY>BZ4?%]5=-O9\S; MZY^U[N7!C]U=]._'NWLM*T?O59?,UM7E[YV<%R)'FA\?G!M/'N*^8%Q\7A< M*?0N,@N=HO'PCV5;)WX?
3]O-L*X>O+K>^=\7]%[B^)M@V*45SV8_9S:SRA>9 M)>7\[XOQX/W3LFU35ZV.:KKZ%UHMVO;I=+I< +:UU#Z0"RS[GRE+7O8+;(<+,-"
(,5[SL*61GT&!T%HA:8UC]\ZE0#7QK M)"[ATYL*UA0QA%G'0;<.)H\)=QMA._%7L#KYB==2D<:V7#9C 5Q=[V+:&N;F M-38/F:,OERZEHI:GB2A%W!O$H:ZV%GJE?
#1EHO B9:(<*!/5GP>UG5KS ZN_ M3?)\]XP6!5,5]3)')D20@&06P7)E_-'#5Y_0-=ME;\3,(/#LDLU%AEKV\[MICPGS(-S$&6#TA5XFP#FMS%
<\I7PM,/TYOD[*'=_E9+ZIW-TBI\Y.BO(T2E^ MYNB\!48*SGB\^"L3%G\UX$G6W^+5X<56=2'0N&>^@_B5GHB*1CO<2//5@+!,
M^CYYU@7\/;KM'9574VB^.6)@H=IXN4-+EQ&BE95F4)Z#WE/-CL"0IY L>R E M86S QP8.]#W5]WHV%2>\K@_GU1]}IN%M^@\'7]W76PXA_RI9AOS[BK=:*/^C
M\G[\/OBSZM&IU\8?%$9P-W"9-"%1<_FXR!]_+/%(^;MY?'<2'21V*[7^VS^M M7U7]>W+M9.^BT:S7]HT4_+S+:TZY)2($]]ADGSFSR8M@.=^;K9;/&(O_\!]<
MMIG>*N,Q"'9&_\AS)_EON]MRD^N>5X:K1X-=KS_U^$Q6,H4I_:%6-)N-&05; M7Z?.Z649KO2_"N8]Q.>BC GPA>S",K[X;,(_5+V>B6DM5[KAMG2GNW#]__)?
MPAB+^S@CUHE2O44.L9%4$HC)0A4&A(>VKR#(]%]\($Z\UJ;EB0^[7(:B^=' MIYC@U8CY,"8]-M.4FC5[;0Y;N/1I"Z_%BY];%OX.>3^QU*_C>[E0_NMM<' M-
8N8U-RGBOIQ]>=K##BQM+4P4*8Q+*.!+S-O +&X.2^,!3X.]\#;XW]?LE]F MO?]DD52+>X#_K^5LLT'JPA4\;BX]<\9S7+[3=I]?8VF:M'M]:=SU':[IQ)XP
M_J.,J4P9<\,)\3<+XJ+QN=.5]R@O?(":XIRSG7H?/&DBVTY_WAU)OW00](?, M.4CAI6.<^)@5.N:&9+2=[$1+?
$TM6Y9Z#T>2>YPW^V=X>#H=;KM[>ZMKWVQ6GW<.B]FU= MZZK.MJ9ZZG:VE"GDMM/I-(C>;*9<5$II_+_\MOZ0V52V>AXP><.S07\3S4%I M(I6@I2:#?A3-
LI02NLP44 L)B*$/<"'SGCWEP;6LK.: I!BP-GJ?]^>*ZAF MK[^T>;C8#RK;2@G^WV(_.N6\%R>?%T66F9639:&4A?^?@1\SQ5)FN\/P:G^7 M;C?UAW(YS4FT@G#?-
!=!IA,D6O&[H+/)2I&X9UG2!P-9K&+FY"AW"6J&-6 MH+^1NL#7H2Y,8*47+@(SVT!M"R:U[(;Q]6W0VC-DX)_26A9_S@.MN5EQ^ M782T:!9 7A6,#HHF(U3
,X/*/=$4?XE.PP,M K!97,H/*L+%[=HXL*4@,63 MZ\(%8VX[4]A6L@NFUKH\F7T2SVGD4(#29' M&P/3\!A9KK6660 5$P?
@#SS:T6>A7(A2IZYA9*GN/\WE629*N3IVE-L M$73511-L[JT0;&&="+90SF671[UUJ5-I/]7@A2U""F_7)5TMNYCTNOQ=?3 M5G/HU2R6P8S/;AISV?#-
GN%HC#JY3DD8V-RREW=&ICID981 I,?]2,XPYV?N MC=CT0'K*HF_V#>-M6/53..1ITGN1,,3RMG(^GR@,9_S+&C;Q:-A(!*G>-R% M8!0=O6J6YKL>B<*-
BFNHFVF.[V:YI!-IXO%3#G"+,@^C%EV?"J8JG1U MJ\UZ+#;\P<-<33C[3^Q[!C]3(6]_]F7<\2;B4PHJO MV($RCFC_A@:GYYMP^8W<]'[9B*A!USP \OUWHB
7X:G[KV)]^0 R3I3 M_IC7[]4H_[3MV6])NUF&W^]=47]6>8F/)]2\K#*?BV6W>AKQ.!,8_D8VG9GJ M $D<)S7M"S\HL3CBAS/Q,A';G MQ$D!,Y73A3=T5$%V^&IN?
&6K=M)84!2O9F&]JOQSIWX$MRF#V)?W[+9/-RUU M$YW\M6;#A6NQ-L,(JLZ1UZFSH,JZ;>[!W2\C3=,\6KP%&B)*T%">VN7].?LM
M7=/B32RC<]+XF,FNF3DIX[UP*AY]8_=@"4??5!]LR^Z/Y"IV82!]J]'NZ7TU M./3/_6?[OULY>IW]WU7-MD"T.S*LVQ8FK'^>1OPT]JK[KW,:>X@T:'P>QJS#
M.*KLO,YA'*DMW?P\AVGG<%:OOLXYG+&V.I\R:L9Q+"I]=9>Z"U.M>Z*>)6\P M_%=JW.W&="C6Q]O"9D ,75*4I *QO*I>E93%(9 Q%@;Y\COQ_Q8&\,KKOV3^
MGUW69$EV05O2L*5ZBI1B2S/:O+UZ@.Y)@3ALL2X<65+8^,CN&QZ'_D383TC$3W8/$1,1<$_2*[& *D MN6 3*(F'"B/XITUUL4ZMN"P=R0<0:&
MZ%0#N]\Q3(R#;H2-ZUF+*($]0ZDM!+='3*-;8,GUOR@/?PKU_;HA]_ITLYO7>A7+DV#7M-_C+1+SV_D;GZ=;_\Z MRN\|_#SK*UFWM_ZO
"H'Q\:1QGSN]&/]OVB5NY=,]K MWX^[N\U=Y5NY7'=+^ZW:1<:X]9K;9\-*[[;[JU9]O+\KEUOI=+7G]]IJ[J;H M?/-*I>W\?5*=HK5KU7]T_3V[L-?P
MOIW7K&NWN:=\'W6]BS/UNES\Z=SQ[^:K?5'^5?QW;P\'#[7YO=R=S M=J+L=OWA\->-]7/'A5%M7:NO'17GGYZ-EG&5;MY<7OP[]VJ^> M?
ZH[!Q5;J[4O6_E>Y>#*/JO?IROJ[8-VU?FVW[MI.]=[O7-K^^#:W6_:EV[Q M9^_\]JAT>*L?')[NCW8+S>&%57&__7!V?YTW[;IY_?VV4#7[ES=6[[Z6Z5X-
M3PR[4/QY[AZWS]Y_]'YDC]RC;VWEI*1<*YT?%2.3:7?-5B/W>'A[T!XINT<' MV_VKT^)H[^S"J73O;#_M=;XW3LXO!U=.URU7E/W7K< ML0Z[_7M>W6
M^<@GU[W#PQ.M='U<>J@\?K_;<1_<[?-<_>AR;VB6N=W>;J]Q5VL6[M_>JH>3@JW.R< CU>V7N/][?[MP<_K>W*]>6E6Q^U=X=G]_6+]N/NWG[A,'U8
M+QO%NZR_W[-*P_2/R\?;AU;V]/SQY+9Y\D.Y.NJ8U X/;PH7_1_6*U"P=&S3K98O*U^-X.%TO>;?K&V;]2S2MGQ'W(7#Y7[
MO7.@MYOVZ4.NUCD[^/7]NGYUM:_O'!QI#3WOHO[]O%,HZ?MF,__P[7)@[#M^H79D_NP55-O/YZ]KAY6S&__N M2M-&
[JV9R3PX7^SY/^MW[K4BTRU1._^M#W*@W]NF4?[S2-NYO;ZFWAI_7M\OMW95__MW!GN.;<_;R];EN-YOW+[W\W3;24W:-
W5'XU6_[!Q9EQG#L[ONK_N,CFF6U7\J<'J0?'H"8:^FL^U,YZ^GI MX5&KWB[:IYW]0NOHQLHHV]<_C;UBIW)7N'+MEO)8.SBK7?EGVSO;9]>YRRO#
MWKF[/=+O\M[A[G]IGMS\V,O>U4YR^WU3RK;WO!__V-2=+ME:R/\;_K MF__]?U!+ 0(4 Q0 (+> 35IQ!>1K90P))Z 1 " M 0 !F;W)D+3(P,C0Q,C,Q+GAS9%!+ 0(4
Q0 (+> 35IQ:K.V;P\ M %Z\ 5 " 90, !F;W)D+3(P,C0Q,C,Q7V-A;"YX;6Q0 M2P$"% ,4 " "W@$U:O&D$JK<< #"P0$ %0 @ $V' M9F]R9"TR,#
(T,3(S,5]D968N>&UL4$L! A0#% @ MX!-6AUQIO124@ M-)\$!4 (!(#D &9O 35K),K1UMSL !30 P 5 " :6+ !F M;W)D+3(P,C0Q,C,Q7W!R92YX;6Q02P$"% ,4 "
"W@$U:)K@Z#,,& 8 M'@ $@ @ &/QP 9F]R=V%R9%]E>#,Q,#$N:'1M4$L! A0# M% @ MX!-6LCLH1+ !@ X!T !((!@LX &9O 35IX#T&-^@, $; 2 M " 7+5
!F;W)W87)D7V5X,S(P,2YH=&U02P$"% ,4 " "W M@$U:LU':25L+ 0"R(@D %P @ & XML 61 forward_i10q-123124_htm.xml IDEA: XBRL DOCUMENT
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0000038264 P8Y 1558682 1333682 10-Q true 2024-12-31 false 001-34780 FORWARD INDUSTRIES, INC. NY 13-1950672 700 Veterans Memorial Highway
Suite 100 Hauppauge NY 11788 631 547-3055 Common Stock, par value $0.01 FORD NASDAQ Yes Yes Non-accelerated Filer true false false 1101069
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6615607 7031925 0 120026 6615607 7151951 3491428 3700020 1623126 1809445 5114554 5509465 1501053 1642486 304719 368736 1679654 1654071
225000 0 -708320 -380321 15594 17469 11967 19010 -3372 687 -708065 -381175 0 0 -708065 -381175 0 26955 -708065 -354220 -0.64 -0.35 0 0.03 -0.64

-0.32 -0.64 -0.35 0 0.03 -0.64 -0.32 1101069 1101069 1101069 1101069 2200 2200000 1101069 11011 20393163 -19637140 2967034 20328 20328 -708065 -708065 2200 2200000 1101069 11011 20413491 -20345205 2279297 0 0 1101069 11011 20291803 -17686553 2616261 50811 50811 -354220 -354220 0 0 1101069 11011 20342614 -18040773 2312852 -708065 -354220 20328 50811 83875 81403 24060 -10991 225000 0 -819236 -445067 262977 70845 -0 -372473 -23427 13770 65891 -126690 -454728 648230 -120832 -47002 214 4385 -125568 -863019 -410139 115832 5418 19514 -5418 -19514 -0 250000 0 -250000 -415557 -153682 3022436 3180468 2606879 3026786 11967 19010 157424 0 <p id="xdx_808_eus-gaap--NatureOfOperations_zB6R7Rh6wb21" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0"></p> <table border="0" cellpadding="0" cellspacing="0" style="font: bold 10pt Times New Roman, Times, Serif; width: 100%; margin-top: 0pt; margin-bottom: 0pt"> <tr style="vertical-align: top"> <td style="text-align: justify; width: 1in">NOTE 1</td> <td style="text-align: justify">OVERVIEW</td></tr> </table> <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">Business</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">Forward Industries, Inc. (“Forward”, “we”, “our” or the “Company”) is a global design, sourcing and distribution company serving top tier medical and technology customers worldwide.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">The Company’s design division provides hardware and software product design and engineering services to customers predominantly located in the U.S. The Company’s original equipment manufacturing (“OEM”) distribution division sources and sells carrying cases and other accessories for medical monitoring and diagnostic kits as well as a variety of other portable electronic and non-electronic devices to OEMs or their contract manufacturers worldwide, that either package our products as accessories “in box” together with their branded product offerings or sell them through their retail distribution channels. The Company does not manufacture any of its OEM products and sources substantially all of these products from independent suppliers in China, through Forward Industries Asia-Pacific Corporation, a British Virgin Islands corporation, a related party owned by the Company’s CEO (“Forward China”). See Note 8. </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"> Discontinued 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; text-indent: 0.25in">In July 2023, the Company decided to cease operations of its retail distribution segment (“Retail Exit”) and is presenting the results of operations for this segment within discontinued operations in the prior periods presented herein. Our retail distribution business sourced and sold smart-enabled furniture, hot tubs and saunas and a variety of other products through various online retailer websites to customers predominantly located in the U.S. and Canada. The inventory of the retail segment was presented as discontinued assets held for sale on the balance sheet at September 30, 2023. Where applicable, certain footnotes exclude the discontinued operations unless otherwise noted. See Note 3 for additional information on discontinued operations.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"> Liquidity and Going Concern</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">The accompanying condensed consolidated financial statements have been prepared assuming the Company will continue as a going concern, which contemplates, among other things, the realization of assets and satisfaction of liabilities in the ordinary course of business. The Company had an accumulated deficit and working capital deficit of $20,345,000 and $162,000, respectively, at December 31, 2024, a net loss of $708,000 for the three months ended December 31, 2024 and $1,951,000 in Fiscal 2024 and a cash balance of approximately $2,900,000 at January 31, 2025.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">The Company’s OEM distribution segment procures substantially all its products through independent suppliers in China through Forward China. In order to preserve the Company’s current and future liquidity, the Company and Forward China entered into an agreement whereby Forward China agreed to limit the amount of outstanding payables it would seek to collect from the Company (See Note 8).</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">In December 2024, our largest design customer notified us of its plan to discontinue their insulin patch pump program, on which we were working. We expect this to cause a material decrease in our revenues beginning in the second quarter of Fiscal 2025. Based on our forecasted cash flows, we believe our existing cash balance and working capital will not be sufficient to meet our liquidity needs through February 13, 2026, 12 months from the date of issuance of these condensed consolidated financial statements. These factors raise substantial doubt about our ability to continue as a going concern.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">Management plans to initiate cost reduction measures in Fiscal 2025 to mitigate the impact of the loss of our largest customer, including a reduction in force which was communicated in December 2024. These plans will be evaluated and adjusted as deemed necessary based on the ongoing needs of the business. Management also plans to seek flexibility on payment terms for ongoing purchases from Forward China and attempt to obtain debt or equity financing to fund its ongoing operations. However, there are no current agreements or understanding with regard to the form, time or amount of such financing and there is no assurance that any financing can be obtained, that Forward China will grant any flexibility on payment terms or that our cost reduction efforts will be sufficient to enable the Company to continue as a going concern. The condensed consolidated financial statements do not include any adjustments that might result if the Company is unable to continue as a going concern. Such adjustments could be material.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p id="xdx_804_eus-gaap--SignificantAccountingPoliciesTextBlock_zCb9tOx8cRpd" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <table border="0" cellpadding="0" cellspacing="0" style="font: bold 10pt Times New Roman, Times, Serif; width: 100%; margin-top: 0pt; margin-bottom: 0pt"> <tr style="vertical-align: top"> <td style="text-align: justify; width: 1in">NOTE 2</td> <td style="text-align: justify">ACCOUNTING POLICIES</td></tr> </table> <p style="font: bold 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0in"> </p> <p id="xdx_84C_eus-gaap--BasisOfAccountingPolicyPolicyTextBlock_zYdvl3fS0EPb" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0">Basis of Presentation</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">The accompanying condensed consolidated financial statements include the accounts of Forward Industries, Inc. and all of its wholly-owned subsidiaries: Forward Industries (IN), Inc. (“Forward US”), Forward Industries (Switzerland) GmbH (“Forward Switzerland”), Forward Industries UK Limited (“Forward UK”), Intelligent Product Solutions, Inc. (“IPS”) and Kablooe, Inc. (“Kablooe”). The terms “Forward”, “we”, “our” or the “Company” as used throughout this document are used to indicate Forward Industries, Inc. and all of its wholly-owned subsidiaries. All significant intercompany transactions and balances have been eliminated in consolidation.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">In the opinion of management, the accompanying condensed consolidated financial statements presented in this Quarterly Report on Form 10-Q reflect all normal recurring adjustments necessary to present fairly the financial position and results of operations and cash flows for the interim periods presented herein but are not necessarily indicative of the results of operations for the year ending September 30, 2025. These condensed consolidated financial statements should be read in conjunction with the Company’s audited consolidated financial statements included in its Annual Report on Form 10-K for the fiscal year ended September 30, 2024, and with the disclosures and risk factors presented therein. The September 30, 2024 condensed consolidated balance sheet has been derived from the audited consolidated financial statements.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"> </p> <p id="xdx_841_eus-gaap--UseOfEstimates_zfB8xzKo48h3" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify">Accounting Estimates</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">The preparation of the Company’s condensed consolidated financial statements in conformity with accounting principles generally accepted in the United States of America (“U.S. GAAP”) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates and assumptions. Within this report, certain dollar amounts and percentages have been rounded to their approximate values.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p id="xdx_845_eus-gaap--SegmentReportingPolicyPolicyTextBlock_z8mpAT8gT76" style="font: bold 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0in">Segment Reporting</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">The Company has two reportable segments: OEM distribution and design. The OEM distribution segment sources and sells carrying cases and other accessories for medical monitoring and diagnostic kits and a variety of other portable electronic and non-electronic devices (such as sporting and recreational products, bar code scanners, GPS location devices, tablets and firearms) on a made-to-order basis that are customized to fit the products sold by our OEM customers worldwide. The design segment consists of two operating segments (IPS and Kablooe, which have been aggregated into one reportable segment) that provide a full spectrum of hardware and software product design and engineering services to customers predominantly located in the U.S. See Note 5 for more information on segments.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"> </p> <p id="xdx_84B_eus-gaap--ReceivablesPolicyTextBlock_zWfqfCUbeGa6" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"> Accounts Receivable</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; text-indent: 0.25in">Accounts receivable consist of unsecured trade accounts with customers in amounts that have been invoiced ($4,028,000, $4,460,000 and $6,949,000 at December 31, 2024, September 30, 2024, and September 30, 2023, respectively) and contract assets as described further below under the heading “Revenue Recognition.” The Company maintains an allowance for credit losses, which is recorded as a reduction to accounts receivable on the condensed consolidated balance sheets. Collectability of accounts receivable is estimated by evaluating the number of days accounts are outstanding, customer payment history, recent payment trends and perceived creditworthiness, adjusted as necessary based on specific customer situations. At December 31, 2024, September 30, 2024 and September 30, 2023, the Company had <span id="xdx_909_eus-gaap--AllowanceForDoubtfulAccountsReceivable_iI_pp0p0_do_c20241231__us-gaap--

StatementBusinessSegmentsAxis__custom--OEMDistributionSegmentMember_zyXx1H3rIeRc" title="Allowances for credit losses">no allowances for credit losses for the OEM distribution segment and $51,000, $27,000 and $771,000, respectively, for the design segment.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p id="xdx_849_eus-gaap--InventoryPolicyTextBlock_z52pBjytl37j" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify">Inventories</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; text-indent: 0.25in">Inventories consist primarily of finished goods and are stated at the lower of cost (determined by the first-in, first-out method) or net realizable value. Based on management’s estimates, an allowance is made to reduce excess, obsolete, or otherwise unsellable inventories to net realizable value. The allowance is established through charges to cost of sales in the Company’s condensed consolidated statements of operations. In determining the adequacy of the allowance, management’s estimates are based upon several factors, including analyses of inventory levels, historical loss trends, sales history and projections of future sales demand. The Company’s estimates of the allowance may change from time to time based on management’s assessments, and such changes could be material.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"> </p> <p id="xdx_847_eus-gaap--RevenueRecognitionPolicyTextBlock_zqHwYo1O4Fjb" style="font: bold 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0in">Revenue Recognition</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"><i>OEM Distribution Segment</i></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">The OEM distribution segment recognizes revenue when: (i) finished goods are shipped to its customers (in general, these conditions occur at either point of shipment or point of destination, depending on the terms of sale and transfer of control); (ii) there are no other deliverables or performance obligations; and (iii) there are no further obligations to the customer after the title of the goods has transferred. If the Company receives consideration before achieving the criteria previously mentioned, it records a contract liability, which is classified as a component of deferred income in the accompanying condensed consolidated balance sheets. The OEM distribution segment had no contract liabilities at December 31, 2024, September 30, 2024 or September 30, 2023.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0"><i>Discontinued Retail Distribution Segment</i></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">The discontinued retail distribution segment sold products primarily through online websites operated by authorized third-party retailers. Revenue was recognized when control (as defined in Accounting Standards Codification (“ASC”) 606, “Revenue from Contracts with Customers”) of the related goods were transferred to the retailer, which generally occurred upon shipment to the end customer. Other than product delivery, the retail distribution segment did not typically have other deliverables or performance obligations associated with its products. Revenue was measured as the amount of consideration expected to be received in exchange for the products provided, net of allowances taken by retailers for product returns and any taxes collected from customers that will be remitted to governmental authorities. When the Company receives consideration before achieving the criteria previously mentioned, it records a contract liability, which is classified as a component of deferred income in the accompanying condensed consolidated balance sheets. The retail distribution segment had no contract liabilities at December 31, 2024, September 30, 2024 or September 30, 2023. The results of operations of the retail segment are reported as discontinued operations for the three months ended December 31, 2023. See Note 3.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"><i>Design Segment</i></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">The Company applies the “cost to cost” and “right to invoice” methods of revenue recognition to the contracts with customers in the design segment. The design segment typically engages in two types of contracts: (i) time and material and (ii) fixed price. The Company recognizes revenue over time on its time and material contracts utilizing a “right to invoice” method. Revenues from fixed price contracts that require performance of services that are not related to the production of tangible assets are recognized by using cost inputs to measure progress toward the completion of its performance obligations, or the “cost to cost” method. Revenues from fixed price contracts that contain specific deliverables are recognized when the performance obligation has been satisfied or the transfer of goods to the customer has been completed and accepted.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">Recognized revenues that will not be billed until a later date, or contract assets, are recorded as an asset and classified as a component of accounts receivable in the accompanying condensed consolidated balance sheets. The design segment had contract assets of $885,000, $1,273,000 and $976,000 at December 31, 2024, September 30, 2024 and September 30, 2023, respectively. Contracts where collections to date have exceeded recognized revenues, or contract liabilities, are recorded as a liability and classified as a component of deferred income in the accompanying condensed consolidated balance sheets. The design segment had contract liabilities of $279,000, $399,000, and $297,000 at December 31, 2024, September 30, 2024 and September 30, 2023, respectively.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p id="xdx_843_eus-gaap--GoodwillAndIntangibleAssetsGoodwillPolicy_zAsTsywZwO79" style="font: bold 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0in">Goodwill</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">The Company reviews goodwill for impairment at least annually, or more often if triggering events occur. The Company has two reporting units with goodwill (the IPS and Kablooe operating segments) and we perform our annual goodwill impairment test on September 30, the end of the fiscal year, or upon the occurrence of a triggering event. The Company has the option to perform a qualitative assessment to determine if an impairment is more likely than not to have occurred. If the Company can support the conclusion that it is not more likely than not that the fair value of a reporting unit is less than its carrying amount, then the Company would not need to perform a quantitative impairment test for the reporting unit. If the Company cannot support such a conclusion or does not elect to perform the qualitative assessment, then the Company will perform the quantitative assessment by comparing the fair value of the reporting unit with its carrying amount, including goodwill. If the fair value of the reporting unit exceeds its carrying value, no impairment charge is recognized. If the fair value of the reporting unit is less than its carrying value, an impairment charge will be recognized for the amount by which the reporting unit’s carrying amount exceeds its fair value. A significant amount of judgment is required in performing goodwill impairment tests including estimating the fair value of a reporting unit. See Note 4.</p> <p style="font: bold 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0in"> </p> <p id="xdx_843_eus-gaap--GoodwillAndIntangibleAssetsIntangibleAssetsPolicy_zucBzVprbDB7" style="font: bold 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0in">Intangible Assets</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">Intangible assets include trademarks and customer relationships, which were acquired as part of the acquisitions of IPS in Fiscal 2018 and Kablooe in Fiscal 2020 and are amortized over their estimated useful lives, which are periodically evaluated for reasonableness.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">Our intangible assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. In assessing the recoverability of our intangible assets, we must make estimates and assumptions regarding future cash flows and other factors to determine the fair value of the respective assets. These estimates and assumptions could have a significant impact on whether an impairment charge is recognized and the magnitude of any such charge. Fair value estimates are made at a specific point in time, based on relevant information. These estimates are subjective in nature and involve uncertainties and matters of significant judgments and therefore cannot be determined with precision. Changes in assumptions could significantly affect the estimates. If these estimates or material related assumptions change in the future, we may be required to record impairment charges related to our intangible assets. Management evaluated and concluded that there were no indications of impairments of intangible assets at December 31, 2024.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"> </p> <p id="xdx_842_eus-gaap--IncomeTaxPolicyTextBlock_zEYRQNbots5g" style="font: bold 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0in">Income Taxes</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">The Company recognizes future tax benefits and liabilities measured at enacted rates attributable to temporary differences between financial statement and income tax bases of assets and liabilities and to net tax operating loss carryforwards to the extent that realization of these benefits is more likely than not. At December 31, 2024, there was no change to our assessment that a full valuation allowance was required against all net deferred tax assets as it is not probable that such deferred tax assets will be realized. Accordingly, any deferred tax provision or benefit was offset by an equal and opposite change to the valuation allowance. Our income tax provision or benefit is generally not significant due to the existence of significant net operating loss carryforwards.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p id="xdx_846_eus-gaap--FairValueMeasurementPolicyPolicyTextBlock_z1nCW8ksTFSf" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify">Fair Value Measurements</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">In connection with the acquisition of Kablooe, the Company has a contingent earnout agreement based on Kablooe's results of operations through August 2025. This earnout agreement is measured at fair value in accordance with the guidance provided by ASC 820, "Fair Value Measurement." ASC 820 defines fair value as the price that would be received from selling an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. When determining the fair value measurements for assets and liabilities required to be recorded at their fair values, we consider the principal or most advantageous market in which we would transact and consider assumptions that market participants would use when pricing the assets or liabilities, such as inherent risk, transfer restrictions, and risk of nonperformance.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">ASC 820 establishes a fair value hierarchy that requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. An asset's or liability's categorization within the fair value hierarchy is based upon the lowest level of input that is significant to the fair value measurement. ASC 820 establishes three levels of inputs that may be used to measure fair value:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse"> <tr style="vertical-align: top"> <td style="width: 24px"> </td> <td style="width: 24px; text-align: justify">·</td> <td style="text-align: justify">Level 1: quoted prices in active markets for identical assets or liabilities;</td></tr> </table> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"> </p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse"> <tr style="vertical-align: top"> <td style="width: 24px"> </td> <td style="width: 24px; text-align: justify">·</td> <td style="text-align: justify">Level 2: inputs other than Level 1 that are observable, either directly or indirectly, such as quoted prices in active markets for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities; or</td></tr> </table> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"> </p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse"> <tr style="vertical-align: top"> <td style="width: 24px"> </td> <td style="width: 24px; text-align: justify">·</td> <td style="text-align: justify">Level 3: unobservable inputs that are supported by little or no market activity and that are significant to the fair values of the assets or liabilities.</td></tr> </table> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">The fair value of the earnout liability is measured on a recurring basis at each reporting date using inputs categorized within Level 3 of the fair value hierarchy. Due to the low likelihood of Kablooe reaching the specified earnout targets, the fair value of this earnout liability is $0 at December 31, 2024 and September 30, 2024.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">The carrying amounts of cash, accounts receivable (including accounts receivable from related party), accounts payable, due to Forward China, and the Note Payable to Forward China approximate fair value due their short-term maturities.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p id="xdx_848_eus-gaap--LesseeLeasesPolicyTextBlock_z1qs7qtKjfXk" style="font: bold 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0in"> Leases</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">Lease assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term, using the Company's incremental borrowing rate commensurate with the lease term, since the Company's lessors do not provide an implicit rate, nor is one readily available. The Company has certain leases that may include an option to renew and when it is reasonably probable to exercise such option, the Company will include the renewal option terms in determining the lease asset and lease liability. Lease assets represent the Company's right to use an underlying asset for the lease term and lease liabilities represent the Company's obligation to make lease payments arising from the lease. Lease expense for lease payments is recognized on a straight-line basis over the lease term. Operating lease assets are shown as right-of-use assets on the condensed consolidated balance sheets. The current and long-term portions of operating lease liabilities are shown separately as such on the condensed consolidated balance sheets.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p id="xdx_841_eus-gaap--NewAccountingPronouncementsPolicyPolicyTextBlock_zE47ZZQ7HlZ" style="font: bold 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0in">Recent Accounting Pronouncements</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">In November 2024, the Financial Accounting Standards Board (the "FASB") issued Accounting Standards Update ("ASU") 2024-03, "Income Statement—Reporting Comprehensive Income—Expense Disaggregation Disclosures (Subtopic 220-40): Disaggregation of Income Statement Expenses"<i> </i>and in January 2025, the FASB issued ASU No. 2025-01, "Income Statement—Reporting Comprehensive Income—Expense Disaggregation Disclosures (Subtopic 220-40): Clarifying the Effective Date", which clarified the effective date of ASU 2024-03 for non-calendar year-end companies. ASU 2024-03 will require the Company to disclose the amounts of purchases of inventory, employee compensation, depreciation and intangible asset amortization, as applicable, included in certain expense captions in the consolidated statements of operations, as well as qualitatively describe remaining amounts included in those captions. ASU 2024-03 will also require the Company to disclose both the amount and the Company's definition of selling expenses. This ASU is effective for fiscal years beginning after December 15, 2026 and interim periods within fiscal years beginning after December 31, 2027. The Company is currently evaluating the effects of the pronouncement on its condensed consolidated financial statements.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">In December 2023, the FASB issued ASU 2023-09, "Income Taxes - Improvements to Income Tax Disclosures", requiring enhancements and further transparency to certain income tax disclosures, most notably the tax rate reconciliation and income taxes paid. This ASU is effective for fiscal years beginning after December 15, 2024 on a prospective basis and retrospective application is permitted. The Company is currently evaluating the effects of this pronouncement on its condensed consolidated financial statements.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">In November 2023, the FASB issued ASU 2023-07, "Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures," which requires expanded segment reporting and disclosure and is effective for the Company for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024. The Company is currently evaluating the effects of this pronouncement on its condensed consolidated financial statements.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p id="xdx_84C_eus-gaap--BasisOfAccountingPolicyPolicyTextBlock_zYdvl3fS0EPb" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0">Basis of Presentation</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">The accompanying condensed consolidated financial statements include the accounts of Forward Industries, Inc. and all of its wholly-owned subsidiaries: Forward Industries (IN), Inc. ("Forward US"), Forward Industries (Switzerland) GmbH ("Forward Switzerland"), Forward Industries UK Limited ("Forward UK"), Intelligent Product Solutions, Inc. ("IPS") and Kablooe, Inc. ("Kablooe"). The terms "Forward", "we", "our" or the "Company" as used throughout this document are used to indicate Forward Industries, Inc. and all of its wholly-owned subsidiaries. All significant intercompany transactions and balances have been eliminated in consolidation.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">In the opinion of management, the accompanying condensed consolidated financial statements presented in this Quarterly Report on Form 10-Q reflect all normal recurring adjustments necessary to present fairly the financial position and results of operations and cash flows for the interim periods presented herein but are not necessarily indicative of the results of operations for the year ending September 30, 2025. These condensed consolidated financial statements should be read in conjunction with the Company's audited consolidated financial statements included in its Annual Report on Form 10-K for the fiscal year ended September 30, 2024, and with the disclosures and risk factors presented therein. The September 30, 2024 condensed consolidated balance sheet has been derived from the audited consolidated financial statements.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"> </p> <p id="xdx_841_eus-gaap--UseOfEstimates_zfB8xzKo48h3" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify">Accounting Estimates</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">The preparation of the Company's condensed consolidated financial statements in conformity with accounting principles generally accepted in the United States of America ("U.S. GAAP") requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting periods.

Actual results could differ from those estimates and assumptions. Within this report, certain dollar amounts and percentages have been rounded to their approximate values.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p id="xdx_845_eus-gaap--SegmentReportingPolicyPolicyTextBlock_z8mpAT8gT76" style="font: bold 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0in">Segment Reporting</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">The Company has two reportable segments: OEM distribution and design. The OEM distribution segment sources and sells carrying cases and other accessories for medical monitoring and diagnostic kits and a variety of other portable electronic and non-electronic devices (such as sporting and recreational products, bar code scanners, GPS location devices, tablets and firearms) on a made-to-order basis that are customized to fit the products sold by our OEM customers worldwide. The design segment consists of two operating segments (IPS and Kablooe, which have been aggregated into one reportable segment) that provide a full spectrum of hardware and software product design and engineering services to customers predominantly located in the U.S. See Note 5 for more information on segments.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"> </p> <p id="xdx_84B_eus-gaap--ReceivablesPolicyTextBlock_zWfqfCUbeGa6" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"> Accounts Receivable</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; text-indent: 0.25in">Accounts receivable consist of unsecured trade accounts with customers in amounts that have been invoiced ($4,028,000, $4,460,000 and $6,949,000 at December 31, 2024, September 30, 2024, and September 30, 2023, respectively) and contract assets as described further below under the heading "Revenue Recognition." The Company maintains an allowance for credit losses, which is recorded as a reduction to accounts receivable on the condensed consolidated balance sheets. Collectability of accounts receivable is estimated by evaluating the number of days accounts are outstanding, customer payment history, recent payment trends and perceived creditworthiness, adjusted as necessary based on specific customer situations. At December 31, 2024, September 30, 2024 and September 30, 2023, the Company had no allowances for credit losses for the OEM distribution segment and $51,000, $27,000 and $771,000, respectively, for the design segment.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> 4028000 4460000 6949000 0 0 0 51000 27000 771000 <p id="xdx_849_eus-gaap--InventoryPolicyTextBlock_z52pBjytl37j" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify">Inventories</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; text-indent: 0.25in">Inventories consist primarily of finished goods and are stated at the lower of cost (determined by the first-in, first-out method) or net realizable value. Based on management's estimates, an allowance is made to reduce excess, obsolete, or otherwise unsellable inventories to net realizable value. The allowance is established through charges to cost of sales in the Company's condensed consolidated statements of operations. In determining the adequacy of the allowance, management's estimates are based upon several factors, including analyses of inventory levels, historical loss trends, sales history and projections of future sales demand. The Company's estimates of the allowance may change from time to time based on management's assessments, and such changes could be material.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"> </p> <p id="xdx_847_eus-gaap--RevenueRecognitionPolicyTextBlock_zqHwYo1O4Fjb" style="font: bold 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0in">Revenue Recognition</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"><i>OEM Distribution Segment</i></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">The OEM distribution segment recognizes revenue when: (i) finished goods are shipped to its customers (in general, these conditions occur at either point of shipment or point of destination, depending on the terms of sale and transfer of control); (ii) there are no other deliverables or performance obligations; and (iii) there are no further obligations to the customer after the title of the goods has transferred. If the Company receives consideration before achieving the criteria previously mentioned, it records a contract liability, which is classified as a component of deferred income in the accompanying condensed consolidated balance sheets. The OEM distribution segment had no contract liabilities at December 31, 2024, September 30, 2024 or September 30, 2023.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0"><i>Discontinued Retail Distribution Segment</i></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">The discontinued retail distribution segment sold products primarily through online websites operated by authorized third-party retailers. Revenue was recognized when control (as defined in Accounting Standards Codification ("ASC") 606, "Revenue from Contracts with Customers") of the related goods were transferred to the retailer, which generally occurred upon shipment to the end customer. Other than product delivery, the retail distribution segment did not typically have other deliverables or performance obligations associated with its products. Revenue was measured as the amount of consideration expected to be received in exchange for the products provided, net of allowances taken by retailers for product returns and any taxes collected from customers that will be remitted to governmental authorities. When the Company receives consideration before achieving the criteria previously mentioned, it records a contract liability, which is classified as a component of deferred income in the accompanying condensed consolidated balance sheets. The retail distribution segment had no contract liabilities at December 31, 2024, September 30, 2024 or September 30, 2023. The results of operations of the retail segment are reported as discontinued operations for the three months ended December 31, 2023. See Note 3.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"><i>Design Segment</i></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">The Company applies the "cost to cost" and "right to invoice" methods of revenue recognition to the contracts with customers in the design segment. The design segment typically engages in two types of contracts: (i) time and material and (ii) fixed price. The Company recognizes revenue over time on its time and material contracts utilizing a "right to invoice" method. Revenues from fixed price contracts that require performance of services that are not related to the production of tangible assets are recognized by using cost inputs to measure progress toward the completion of its performance obligations, or the "cost to cost" method. Revenues from fixed price contracts that contain specific deliverables are recognized when the performance obligation has been satisfied or the transfer of goods to the customer has been completed and accepted.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">Recognized revenues that will not be billed until a later date, or contract assets, are recorded as an asset and classified as a component of accounts receivable in the accompanying condensed consolidated balance sheets. The design segment had contract assets of $885,000, $1,273,000 and $976,000 at December 31, 2024, September 30, 2024 and September 30, 2023, respectively. Contracts where collections to date have exceeded recognized revenues, or contract liabilities, are recorded as a liability and classified as a component of deferred income in the accompanying condensed consolidated balance sheets. The design segment had contract liabilities of $279,000, $399,000, and $297,000 at December 31, 2024, September 30, 2024 and September 30, 2023, respectively.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-

indent: 0.25in"> </p> 0 0 0 0 0 0 885000 1273000 976000 279000 399000 297000 <p id="xdx_843_eus-gaap--GoodwillAndIntangibleAssetsGoodwillPolicy_zAsTsywZwO79" style="font: bold 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0in">Goodwill</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">The Company reviews goodwill for impairment at least annually, or more often if triggering events occur. The Company has two reporting units with goodwill (the IPS and Kablooe operating segments) and we perform our annual goodwill impairment test on September 30, the end of the fiscal year, or upon the occurrence of a triggering event. The Company has the option to perform a qualitative assessment to determine if an impairment is more likely than not to have occurred. If the Company can support the conclusion that it is not more likely than not that the fair value of a reporting unit is less than its carrying amount, then the Company would not need to perform a quantitative impairment test for the reporting unit. If the Company cannot support such a conclusion or does not elect to perform the qualitative assessment, then the Company will perform the quantitative assessment by comparing the fair value of the reporting unit with its carrying amount, including goodwill. If the fair value of the reporting unit exceeds its carrying value, no impairment charge is recognized. If the fair value of the reporting unit is less than its carrying value, an impairment charge will be recognized for the amount by which the reporting unit’s carrying amount exceeds its fair value. A significant amount of judgment is required in performing goodwill impairment tests including estimating the fair value of a reporting unit. See Note 4.</p> <p style="font: bold 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0in"> </p> <p id="xdx_843_eus-gaap--GoodwillAndIntangibleAssetsIntangibleAssetsPolicy_zucBzVprbDB7" style="font: bold 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0in">Intangible Assets</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">Intangible assets include trademarks and customer relationships, which were acquired as part of the acquisitions of IPS in Fiscal 2018 and Kablooe in Fiscal 2020 and are amortized over their estimated useful lives, which are periodically evaluated for reasonableness.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">Our intangible assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. In assessing the recoverability of our intangible assets, we must make estimates and assumptions regarding future cash flows and other factors to determine the fair value of the respective assets. These estimates and assumptions could have a significant impact on whether an impairment charge is recognized and the magnitude of any such charge. Fair value estimates are made at a specific point in time, based on relevant information. These estimates are subjective in nature and involve uncertainties and matters of significant judgments and therefore cannot be determined with precision. Changes in assumptions could significantly affect the estimates. If these estimates or material related assumptions change in the future, we may be required to record impairment charges related to our intangible assets. Management evaluated and concluded that there were no indications of impairments of intangible assets at December 31, 2024.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"> </p> 0 <p id="xdx_842_eus-gaap--IncomeTaxPolicyTextBlock_zEYRQNbots5g" style="font: bold 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0in">Income Taxes</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">The Company recognizes future tax benefits and liabilities measured at enacted rates attributable to temporary differences between financial statement and income tax bases of assets and liabilities and to net tax operating loss carryforwards to the extent that realization of these benefits is more likely than not. At December 31, 2024, there was no change to our assessment that a full valuation allowance was required against all net deferred tax assets as it is not probable that such deferred tax assets will be realized. Accordingly, any deferred tax provision or benefit was offset by an equal and opposite change to the valuation allowance. Our income tax provision or benefit is generally not significant due to the existence of significant net operating loss carryforwards.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p id="xdx_846_eus-gaap--FairValueMeasurementPolicyPolicyTextBlock_z1nCW8ksTFSf" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify">Fair Value Measurements</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">In connection with the acquisition of Kablooe, the Company has a contingent earnout agreement based on Kablooe’s results of operations through August 2025. This earnout agreement is measured at fair value in accordance with the guidance provided by ASC 820, “Fair Value Measurement.” ASC 820 defines fair value as the price that would be received from selling an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. When determining the fair value measurements for assets and liabilities required to be recorded at their fair values, we consider the principal or most advantageous market in which we would transact and consider assumptions that market participants would use when pricing the assets or liabilities, such as inherent risk, transfer restrictions, and risk of nonperformance.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">ASC 820 establishes a fair value hierarchy that requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. An asset's or liability's categorization within the fair value hierarchy is based upon the lowest level of input that is significant to the fair value measurement. ASC 820 establishes three levels of inputs that may be used to measure fair value:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse"> <tr style="vertical-align: top"> <td style="width: 24px"> </td> <td style="width: 24px; text-align: justify">·</td> <td style="text-align: justify">Level 1: quoted prices in active markets for identical assets or liabilities;</td></tr> </table> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"> </p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse"> <tr style="vertical-align: top"> <td style="width: 24px"> </td> <td style="width: 24px; text-align: justify">·</td> <td style="text-align: justify">Level 2: inputs other than Level 1 that are observable, either directly or indirectly, such as quoted prices in active markets for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities; or</td></tr> </table> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"> </p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse"> <tr style="vertical-align: top"> <td style="width: 24px"> </td> <td style="width: 24px; text-align: justify">·</td> <td style="text-align: justify">Level 3: unobservable inputs that are supported by little or no market activity and that are significant to the fair values of the assets or liabilities.</td></tr> </table> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">The fair value of the earnout liability is measured on a recurring basis at each reporting date using inputs categorized within Level 3 of the fair value hierarchy. Due to the low likelihood of Kablooe reaching the specified earnout targets, the fair value of this earnout liability is $0 at December 31, 2024 and September 30, 2024.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">The carrying amounts of cash, accounts receivable (including accounts receivable from related party), accounts payable, due to Forward China, and the Note Payable to Forward China approximate fair value due their short-term maturities.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p id="xdx_848_eus-gaap--LesseeLeasesPolicyTextBlock_z1qs7qtKjfXk" style="font: bold 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0in">Leases</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">Lease assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term, using the Company’s incremental borrowing rate commensurate with the lease term, since the Company’s lessors do not provide an implicit rate, nor is one readily available. The Company has certain leases that may include an option to renew and when it is reasonably probable to exercise such option, the Company will include the renewal option terms in determining the lease asset and lease liability. Lease assets represent the Company’s right to use an underlying asset for the lease term and lease liabilities represent the Company’s obligation to make lease payments arising from the lease. Lease expense for lease payments is recognized on a straight-line basis over the lease term. Operating lease assets are shown as right-of-use assets on the condensed consolidated balance sheets. The current and long-term portions of operating lease liabilities are shown separately as such on the condensed consolidated balance sheets.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p id="xdx_841_eus-gaap--NewAccountingPronouncementsPolicyPolicyTextBlock_zE47ZZQ7HlZ" style="font: bold 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0in">Recent Accounting Pronouncements</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">In November 2024, the Financial Accounting Standards Board (the “FASB”) issued Accounting Standards Update (“ASU”) 2024-03, “Income Statement—Reporting Comprehensive Income—Expense Disaggregation Disclosures (Subtopic 220-40): Disaggregation of Income Statement Expenses”<i> </i>and in January 2025, the FASB issued ASU No. 2025-01, “Income Statement—Reporting Comprehensive Income—Expense Disaggregation Disclosures (Subtopic 220-40): Clarifying the Effective Date”, which clarified the effective date of ASU 2024-03 for non-calendar year-end companies. ASU 2024-03 will require the Company to disclose the amounts of purchases of inventory, employee compensation, depreciation and intangible asset amortization, as applicable, included in certain expense captions in the consolidated statements of operations, as well as qualitatively describe remaining amounts included in those captions. ASU 2024-03 will also require the Company to disclose both the amount and the Company’s definition of selling expenses. This ASU is effective for fiscal years beginning after December 15, 2026 and interim periods within fiscal years beginning after December 31, 2027. The Company is currently evaluating the effects of the pronouncement on its condensed consolidated financial statements.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">In December 2023, the FASB issued ASU 2023-09, "Income Taxes - Improvements to Income Tax Disclosures", requiring enhancements and further transparency to certain income tax disclosures, most notably the tax rate reconciliation and income taxes paid. This ASU is effective for fiscal years beginning after December 15, 2024 on a prospective basis and retrospective application is permitted. The Company is currently evaluating the effects of this pronouncement on its condensed consolidated financial statements.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align:

justify; text-indent: 0.25in">In November 2023, the FASB issued ASU 2023-07, “Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures,” which requires expanded segment reporting and disclosure and is effective for the Company for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024. The Company is currently evaluating the effects of this pronouncement on its condensed consolidated financial statements.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p id="xdx_805_eus-gaap--DisposalGroupsIncludingDiscontinuedOperationsDisclosureTextBlock_zs5ZZQATy8qh" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <table border="0" cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; margin-top: 0pt; margin-bottom: 0pt"> <tr style="vertical-align: top"> <td style="width: 1in">NOTE 3</td> <td>DISCONTINUED OPERATIONS AND ASSETS HELD FOR SALE</td></tr> </table> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">Considering the recurring losses incurred by the retail segment, in July 2023, the Company decided to cease operations of its retail distribution segment (“Retail Exit”). The primary assets of the retail segment were inventory and accounts receivable. The Company sold, liquidated, or otherwise disposed of all remaining retail inventory, and collected remaining retail accounts receivable by September 30, 2024, at which time the retail segment was considered fully discontinued. We expect to have no further significant continuing involvement with this segment. The Retail Exit was considered a strategic shift that would have a significant impact on the Company’s operations and financial results. The inventory of the retail segment met the criteria to be considered “held-for-sale” in accordance with ASC 205-20, “Discontinued Operations.” Accordingly, the retail inventory was classified on our condensed consolidated balance sheets as “discontinued assets held for sale” at September 30, 2023, and the results of operations for the retail segment have been classified as “Discontinued Operations” on the condensed consolidated statements of operations for the three months ended December 31, 2023. </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">The total amount related to the discontinued retail segment included in Due to Forward China on the condensed consolidated balance sheets was approximately $641,000 at December 31, 2024 and September 30, 2024.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">The following table presents the major classes of the “Income from discontinued operations, net of tax” in our condensed consolidated statements of operations for the three months ended December 31, 2023. </p> <table cellpadding="0" cellspacing="0" id="xdx_887_eus-gaap--ScheduleOfDisposalGroupsIncludingDiscontinuedOperationsIncomeStatementBalanceSheetAndAdditionalDisclosuresTextBlock_z8kxcOHeQbL7" style="font: 10pt Times New Roman, Times, Serif; margin-left: auto; border-collapse: collapse; width: 80%; margin-right: auto" summary="xdx: Disclosure - DISCONTINUED OPERATIONS AND ASSETS HELD FOR SALE (Details)"> <tr style="vertical-align: bottom"> <td>Schedule of discontinued operations</td><td> </td> <td style="text-align: left"> </td><td id="xdx_49E_20231001__20231231_zZ9mahTnx3zc" style="text-align: center"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom"> <td style="font-weight: bold"> </td><td style="font-weight: bold"> </td> <td colspan="2" style="font-weight: bold; text-align: center"> </td><td style="font-weight: bold"> </td></tr> <tr id="xdx_40B_eus-gaap--DisposalGroupIncludingDiscontinuedOperationRevenue_maDGIDOz0sx_zuSDDLYcBOL3" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="width: 77%; text-align: left">Revenues, net</td><td style="width: 1%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 20%; text-align: right">665,000</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_40D_eus-gaap--DisposalGroupIncludingDiscontinuedOperationCostsOfGoodsSold_msDGIDOz0sx_ztfzSUt34zZk" style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 1pt">Cost of sales</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">470,000</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr id="xdx_405_eus-gaap--DisposalGroupIncludingDiscontinuedOperationGrossProfitLoss_iT_pp0p0_mtDGIDOz0sx_maILFDOz1Wy_zypQd0xoRNG2" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="padding-left: 10pt; text-align: left">Gross profit</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">195,000</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="font-weight: bold"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_40E_ecustom--DisposalGroupIncludingDiscontinuedOperationSalesAndMarketingExpenses_msILFDOz1Wy_z4aD6HyTdNc2" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left">Sales and marketing expenses</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">145,000</td><td style="text-align: left"> </td></tr> <tr id="xdx_405_ecustom--DisposalGroupIncludingDiscontinuedOperationGeneralAndAdministrativeExpenses_msILFDOz1Wy_zgun2KyUdv99" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1pt">General and administrative expenses</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">23,000</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr id="xdx_406_eus-gaap--IncomeLossFromDiscontinuedOperationsNetOfTaxAttributableToReportingEntity_iT_pp0p0_mtILFDOz1Wy_z8N2lByUtJ73" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left; padding-bottom: 2.5pt">Income from discontinued operations</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">27,000</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">There was no depreciation, amortization, investing or financing cash flow activities, or other significant non-cash operating cash flow activities for the retail segment in the three months ended December 31, 2024 or 2023.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> 641000 641000

<table cellpadding="0" cellspacing="0" id="xdx_887_eus-gaap--ScheduleOfDisposalGroupsIncludingDiscontinuedOperationsIncomeStatementBalanceSheetAndAdditionalDisclosuresTextBlock_z8kxcOHeQbL7" style="font: 10pt Times New Roman, Times, Serif; margin-left: auto; border-collapse: collapse; width: 80%; margin-right: auto" summary="xdx: Disclosure - DISCONTINUED OPERATIONS AND ASSETS HELD FOR SALE (Details)"> <tr style="vertical-align: bottom"> <td>Schedule of discontinued operations</td><td> </td> <td style="text-align: left"> </td><td id="xdx_49E_20231001__20231231_zZ9mahTnx3zc" style="text-align: center"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom"> <td style="font-weight: bold"> </td><td style="font-weight: bold"> </td> <td colspan="2" style="font-weight: bold; text-align: center"> </td><td style="font-weight: bold"> </td></tr> <tr id="xdx_40B_eus-gaap--DisposalGroupIncludingDiscontinuedOperationRevenue_maDGIDOz0sx_zuSDDLYcBOL3" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="width: 77%; text-align: left">Revenues, net</td><td style="width: 1%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 20%; text-align: right">665,000</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_40D_eus-gaap--DisposalGroupIncludingDiscontinuedOperationCostsOfGoodsSold_msDGIDOz0sx_ztfzSUt34zZk" style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 1pt">Cost of sales</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">470,000</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr id="xdx_405_eus-gaap--DisposalGroupIncludingDiscontinuedOperationGrossProfitLoss_iT_pp0p0_mtDGIDOz0sx_maILFDOz1Wy_zypQd0xoRNG2" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="padding-left: 10pt; text-align: left">Gross profit</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">195,000</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="font-weight: bold"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_40E_ecustom--DisposalGroupIncludingDiscontinuedOperationSalesAndMarketingExpenses_msILFDOz1Wy_z4aD6HyTdNc2" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left">Sales and marketing expenses</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">145,000</td><td style="text-align: left"> </td></tr> <tr id="xdx_405_ecustom--DisposalGroupIncludingDiscontinuedOperationGeneralAndAdministrativeExpenses_msILFDOz1Wy_zgun2KyUdv99" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1pt">General and administrative expenses</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">23,000</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr id="xdx_406_eus-gaap--IncomeLossFromDiscontinuedOperationsNetOfTaxAttributableToReportingEntity_iT_pp0p0_mtILFDOz1Wy_z8N2lByUtJ73" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left; padding-bottom: 2.5pt">Income from discontinued operations</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">27,000</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>

665000 470000 195000 145000 23000 27000 <p id="xdx_807_eus-gaap--GoodwillAndIntangibleAssetsDisclosureTextBlock_zW1ok6uam9lc" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <table border="0" cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; margin-top: 0pt; margin-bottom: 0pt"> <tr style="vertical-align: top"> <td style="text-align: justify; width: 1in">NOTE 4</td> <td style="text-align: justify">INTANGIBLE ASSETS AND GOODWILL</td></tr> </table> <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"><i>Intangible Assets</i></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; text-indent: 0.25in">The Company’s intangible assets consist of the following:</p> <table cellpadding="0" cellspacing="0" id="xdx_884_eus-gaap--ScheduleOfFiniteLivedIntangibleAssetsTableTextBlock_zkuEkYXbUww4" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%" summary="xdx: Disclosure - INTANGIBLE ASSETS AND GOODWILL (Details - Intangible assets)"> <tr style="vertical-align: bottom"> <td style="text-align: left">Schedule of intangible assets</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-

align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="10" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">December 31, 2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="10" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">September 30, 2024</td><td style="padding-bottom: 1pt"> </td></tr> <tr style="vertical-align: bottom"> <td> </td> <td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">Trademarks</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">Customer Relationships</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">Total Intangible Assets</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">Trademarks</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">Customer Relationships</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">Total Intangible Assets</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2" style="text-align: right"> </td><td> </td><td> </td> <td colspan="2" style="text-align: right"> </td><td> </td><td> </td> <td colspan="2" style="text-align: right"> </td><td> </td><td> </td> <td colspan="2" style="text-align: right"> </td><td> </td><td> </td> <td colspan="2" style="text-align: right"> </td><td> </td><td> </td> <td colspan="2"> </td><td> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="width: 34%; text-align: left">Gross carrying amount</td><td style="width: 1%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_984_eus-gaap--FiniteLivedIntangibleAssetsGross_pp0p0_c20241231__us-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__us-gaap--TrademarksMember_zmBepG3aAzNl" style="width: 8%; text-align: right" title="Gross carrying amount">585,000</td><td style="width: 1%; text-align: left"> </td><td style="width: 1%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_983_eus-gaap--FiniteLivedIntangibleAssetsGross_pp0p0_c20241231__us-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__us-gaap--CustomerRelationshipsMember_zBVKfocds4Ak" style="width: 8%; text-align: right" title="Gross carrying amount">1,390,000</td><td style="width: 1%; text-align: left"> </td><td style="width: 1%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_989_eus-gaap--FiniteLivedIntangibleAssetsGross_pp0p0_c20241231_zcEDH3yFY3ni" style="width: 8%; text-align: right" title="Gross carrying amount">1,975,000</td><td style="width: 1%; text-align: left"> </td><td style="width: 1%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_98F_eus-gaap--FiniteLivedIntangibleAssetsGross_pp0p0_c20240930__us-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__us-gaap--TrademarksMember_zAoYCDobbbwc" style="width: 8%; text-align: right" title="Gross carrying amount">585,000</td><td style="width: 1%; text-align: left"> </td><td style="width: 1%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_98D_eus-gaap--FiniteLivedIntangibleAssetsGross_pp0p0_c20240930__us-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__us-gaap--CustomerRelationshipsMember_zfoX1GrQdAej" style="width: 8%; text-align: right" title="Gross carrying amount">1,390,000</td><td style="width: 1%; text-align: left"> </td><td style="width: 1%"> </td> <td style="width: 1%; text-align: left">$</td> <td id="xdx_98D_eus-gaap--FiniteLivedIntangibleAssetsGross_pp0p0_c20240930_ztP4DD3gO4yc" style="width: 8%; text-align: right" title="Gross carrying amount">1,975,000</td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1pt">Less accumulated amortization</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_986_eus-gaap--FiniteLivedIntangibleAssetsAccumulatedAmortization_pp0p0_c20241231__us-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__us-gaap--TrademarksMember_z3WUGdVN3Ola" style="border-bottom: Black 1pt solid; text-align: right" title="Less accumulated amortization">(252,000</td><td style="padding-bottom: 1pt; text-align: left">)</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_982_eus-gaap--FiniteLivedIntangibleAssetsAccumulatedAmortization_pp0p0_c20241231__us-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__us-gaap--CustomerRelationshipsMember_z7rXQaZNb55" style="border-bottom: Black 1pt solid; text-align: right" title="Less accumulated amortization">(1,096,000</td><td style="padding-bottom: 1pt; text-align: left">)</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_984_eus-gaap--FiniteLivedIntangibleAssetsAccumulatedAmortization_pp0p0_c20241231_zNBsvyjxDslj" style="border-bottom: Black 1pt solid; text-align: right" title="Less accumulated amortization">(1,348,000</td><td style="padding-bottom: 1pt; text-align: left">)</td> <td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_983_eus-gaap--FiniteLivedIntangibleAssetsAccumulatedAmortization_pp0p0_c20240930__us-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__us-gaap--TrademarksMember_zATn5GokP6n8" style="border-bottom: Black 1pt solid; text-align: right" title="Less accumulated amortization">(242,000</td><td style="padding-bottom: 1pt; text-align: left">)</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_985_eus-gaap--FiniteLivedIntangibleAssetsAccumulatedAmortization_pp0p0_c20240930__us-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__us-gaap--CustomerRelationshipsMember_zrjDAZPR406k" style="border-bottom: Black 1pt solid; text-align: right" title="Less accumulated amortization">(1,053,000</td><td style="padding-bottom: 1pt; text-align: left">)</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_98B_eus-gaap--FiniteLivedIntangibleAssetsAccumulatedAmortization_pp0p0_c20240930_zs2Vtt52MI7b" style="border-bottom: Black 1pt solid; text-align: right" title="Less accumulated amortization">(1,295,000</td><td style="padding-bottom: 1pt; text-align: left">)</td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left; padding-bottom: 2.5pt">Net carrying amount</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_988_eus-gaap--FiniteLivedIntangibleAssetsNet_pp0p0_c20241231__us-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__us-gaap--TrademarksMember_zfDSHTlvjCsl" style="border-bottom: Black 2.5pt double; text-align: right" title="Net carrying amount">333,000</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_980_eus-gaap--FiniteLivedIntangibleAssetsNet_pp0p0_c20241231__us-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__us-gaap--CustomerRelationshipsMember_zEnjdxMoWeL9" style="border-bottom: Black 2.5pt double; text-align: right" title="Net carrying amount">294,000</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_98D_eus-gaap--FiniteLivedIntangibleAssetsNet_pp0p0_c20241231_z1oHkfiXzyl5" style="border-bottom: Black 2.5pt double; text-align: right" title="Net carrying amount">627,000</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_983_eus-gaap--FiniteLivedIntangibleAssetsNet_iI_pp0p0_c20240930__us-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__us-gaap--TrademarksMember_zb58qaxnj26a" style="border-bottom: Black 2.5pt double; text-align: right" title="Net carrying amount">343,000</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_98B_eus-gaap--FiniteLivedIntangibleAssetsNet_pp0p0_c20240930__us-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__us-gaap--CustomerRelationshipsMember_zXCcE41NQtf4" style="border-bottom: Black 2.5pt double; text-align: right" title="Net carrying amount">337,000</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_987_eus-gaap--FiniteLivedIntangibleAssetsNet_pp0p0_c20240930_zcQJdJHpoc6b" style="border-bottom: Black 2.5pt double; text-align: right" title="Net carrying amount">680,000</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> <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; text-indent: 0.25in">The Company's intangible assets resulted from the acquisitions of Kablooe and IPS in Fiscal 2020 and Fiscal 2018, respectively, and relate to the design segment of our business. Intangible assets are amortized over their expected useful lives of 15 years for the trademarks and eight years for the customer relationships. Amortization expense related to intangible assets was $53,000 for the three months ended December 31, 2024 and 2023, which is included in general and administrative expenses on the condensed consolidated statements of operations.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">At December 31, 2024, estimated amortization expense for the Company's intangible assets is as follows:</p> <table cellpadding="0" cellspacing="0" id="xdx_88F_eus-gaap--FiniteLivedIntangibleAssetsAmortizationExpenseTableTextBlock_zurTEvet7Zti" style="font: 10pt Times New Roman, Times, Serif; margin-left: auto; border-collapse: collapse; width: 80%; margin-right: auto" summary="xdx: Disclosure - INTANGIBLE ASSETS AND GOODWILL (Details - Estimated amortization expense)"> <tr style="vertical-align: bottom"> <td style="text-align: left">Schedule of estimated amortization expense</td><td> </td> <td style="text-align: left"> </td><td id="xdx_490_20241231_z4FdC444hOa4" style="text-align: center"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_40E_eus-gaap--FiniteLivedIntangibleAssetsAmortizationExpenseRemainderOfFiscalYear_iI_pp0p0" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="width: 77%; text-align: left">Remainder of Fiscal 2025</td><td style="width: 1%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 20%; text-align: right">160,000</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_406_eus-gaap--FiniteLivedIntangibleAssetsAmortizationExpenseNextTwelveMonths_iI_pp0p0" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Fiscal 2026</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">121,000</td><td style="text-align: left"> </td></tr> <tr id="xdx_409_eus-gaap--FiniteLivedIntangibleAssetsAmortizationExpenseYearTwo_iI_pp0p0" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left">Fiscal 2027</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">82,000</td><td style="text-align: left"> </td></tr> <tr id="xdx_402_eus-gaap--FiniteLivedIntangibleAssetsAmortizationExpenseYearThree_iI_pp0p0" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Fiscal 2028</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">78,000</td><td style="text-align: left"> </td></tr> <tr id="xdx_400_eus-gaap--FiniteLivedIntangibleAssetsAmortizationExpenseYearFour_iI_pp0p0"

style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left">Fiscal 2029</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">39,000</td><td style="text-align: left"> </td></tr> <tr id="xdx_405_eus-gaap--FiniteLivedIntangibleAssetsAmortizationExpenseYearFive_iI_pp0p0" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Fiscal 2030</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">39,000</td><td style="text-align: left"> </td></tr> <tr id="xdx_40B_eus-gaap--FiniteLivedIntangibleAssetsAmortizationExpenseAfterYearFive_iI_pp0p0" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="padding-bottom: 1pt">Thereafter</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">108,000</td><td style="padding-bottom: 1pt; text-align: left"> </td> </tr> <tr id="xdx_409_eus-gaap--FiniteLivedIntangibleAssetsNet_iI_pp0p0" style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 2.5pt">Total</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">627,000</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; background-color: white"><i>Goodwill</i></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in; background-color: white"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in; background-color: white">Goodwill represents the future economic benefits of assets acquired in a business combination that are not individually identified or separately recognized. The Company's goodwill resulted from the acquisitions of Kablooe and IPS in Fiscal 2020 and Fiscal 2018, respectively. The goodwill associated with the IPS acquisition is not deductible for tax purposes, but the goodwill associated with the Kablooe acquisition is deductible for tax purposes. All of the Company's goodwill is held under the design segment of our business.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in; background-color: white"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in; background-color: white">In December 2024, IPS was notified by its largest customer of its plan to discontinue its insulin patch pump program, on which IPS was working, and was beginning to wind down all activities related to it. Revenue from this customer (all of which related to this program) represented approximately 25.2% of the Company's consolidated net revenues in fiscal 2024. Due to the historically high concentration of revenue with this customer, the loss of its business was considered a triggering event which prompted the Company to evaluate the goodwill of the IPS reporting unit. Management concluded an impairment was more likely than not to have occurred and performed a quantitative goodwill impairment test for the IPS reporting unit at December 31, 2024. Using primarily an income approach methodology, the fair value of the IPS reporting unit was estimated using a discounted cash flow analysis incorporating variables categorized within Level 3 of the fair value hierarchy such as projected revenues, growth rate and discount rate. The quantitative testing indicated the carrying amount of the IPS reporting unit exceeded its fair value, resulting in a goodwill impairment charge of $225,000 in the three months ended December 31, 2024, primarily driven by a reduction in the expected future performance of the IPS reporting unit.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in; background-color: white"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in; background-color: white">Below is a rollforward of goodwill for the design segment, the only reportable segment with goodwill:</p> <table cellpadding="0" cellspacing="0" id="xdx_880_eus-gaap--ScheduleOfGoodwillTextBlock_zfPbsp7NCH4e" style="font: 10pt Times New Roman, Times, Serif; margin-left: auto; border-collapse: collapse; width: 80%; margin-right: auto" summary="xdx: Disclosure - INTANGIBLE ASSETS AND GOODWILL (Details - Roll forward of goodwill)"> <tr style="vertical-align: bottom"> <td style="text-align: left">Schedule of roll forward of goodwill</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="width: 77%">Balance at September 30, 2024</td><td style="width: 1%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_989_eus-gaap--Goodwill_iS_dxL_c20241001__20241231_z3IR7lYXZT0l" style="width: 20%; text-align: right" title="Balance at September 30, 2024::XDX::1558682"> 1,559,000</td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1pt">Impairment of IPS reporting unit</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_981_eus-gaap--GoodwillImpairmentLoss_iN_di_c20241001__20241231_zqV2FzkoXxfl" style="border-bottom: Black 1pt solid; text-align: right" title="Impairment of IPS reporting unit">(225,000</td><td style="padding-bottom: 1pt; text-align: left">)</td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="padding-bottom: 2.5pt">Balance at December 31, 2024</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_984_eus-gaap--Goodwill_iE_dxL_c20241001__20241231_zM1h1jQCjJb1" style="border-bottom: Black 2.5pt double; text-align: right" title="Balance at December 31, 2024::XDX::1333682">1,334,000</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> <p style="margin-top: 0; margin-bottom: 0"> </p> <table cellpadding="0" cellspacing="0" id="xdx_884_eus-gaap--ScheduleOfFiniteLivedIntangibleAssetsTableTextBlock_zkuEkYXbUww4" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%" summary="xdx: Disclosure - INTANGIBLE ASSETS AND GOODWILL (Details - Intangible assets)"> <tr style="vertical-align: bottom"> <td style="text-align: left">Schedule of intangible assets</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td> <td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="10" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">December 31, 2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="10" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">September 30, 2024</td><td style="padding-bottom: 1pt"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">Trademarks</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">Customer Relationships</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">Total Intangible Assets</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">Trademarks</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">Customer Relationships</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">Total Intangible Assets</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2" style="text-align: right"> </td><td> </td> <td> </td> <td colspan="2" style="text-align: right"> </td><td> </td><td> </td> <td colspan="2" style="text-align: right"> </td><td> </td><td> </td> <td colspan="2" style="text-align: right"> </td><td> </td><td> </td> <td colspan="2" style="text-align: right"> </td><td> </td><td> </td> <td colspan="2"> </td><td> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="width: 34%; text-align: left">Gross carrying amount</td><td style="width: 1%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_984_eus-gaap--FiniteLivedIntangibleAssetsGross_pp0p0_c20241231__us-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__us-gaap--TrademarksMember_zmBepG3aAzNl" style="width: 8%; text-align: right" title="Gross carrying amount">585,000</td><td style="width: 1%; text-align: left"> </td><td style="width: 1%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_983_eus-gaap--FiniteLivedIntangibleAssetsGross_pp0p0_c20241231__us-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__us-gaap--CustomerRelationshipsMember_zBVKfocds4Ak" style="width: 8%; text-align: right" title="Gross carrying amount">1,390,000</td><td style="width: 1%; text-align: left"> </td><td style="width: 1%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_989_eus-gaap--FiniteLivedIntangibleAssetsGross_pp0p0_c20241231_zcEDH3yFY3ni" style="width: 8%; text-align: right" title="Gross carrying amount">1,975,000</td><td style="width: 1%; text-align: left"> </td><td style="width: 1%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_98F_eus-gaap--FiniteLivedIntangibleAssetsGross_pp0p0_c20240930__us-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__us-gaap--TrademarksMember_zAoYCDobbbwc" style="width: 8%; text-align: right" title="Gross carrying amount">585,000</td><td style="width: 1%; text-align: left"> </td><td style="width: 1%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_98D_eus-gaap--FiniteLivedIntangibleAssetsGross_pp0p0_c20240930__us-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__us-gaap--CustomerRelationshipsMember_zfoX1GrQdAej" style="width: 8%; text-align: right" title="Gross carrying amount">1,390,000</td><td style="width: 1%; text-align: left"> </td><td style="width: 1%"> </td> <td style="width: 1%; text-align: left">$</td> <td id="xdx_98D_eus-gaap--FiniteLivedIntangibleAssetsGross_pp0p0_c20240930_ztP4DD3gO4yc" style="width: 8%; text-align: right" title="Gross carrying amount">1,975,000</td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1pt">Less accumulated amortization</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_986_eus-gaap--FiniteLivedIntangibleAssetsAccumulatedAmortization_pp0p0_c20241231__us-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__us-gaap--TrademarksMember_z3WUGdVN3Ola" style="border-bottom: Black 1pt solid; text-align: right" title="Less accumulated amortization">(252,000</td><td style="padding-bottom: 1pt; text-align: left">)</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_982_eus-gaap--FiniteLivedIntangibleAssetsAccumulatedAmortization_pp0p0_c20241231__us-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__us-gaap--CustomerRelationshipsMember_z7rXQaZNb55" style="border-bottom: Black 1pt solid; text-align: right" title="Less accumulated amortization"> (1,096,000</td><td style="padding-bottom: 1pt; text-align: left">)</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_984_eus-gaap--FiniteLivedIntangibleAssetsAccumulatedAmortization_pp0p0_c20241231_zNBsvyjxDslj" style="border-bottom: Black 1pt solid; text-align: right" title="Less accumulated amortization">(1,348,000</td><td style="padding-bottom: 1pt; text-align: left">)</td> <td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_983_eus-gaap--FiniteLivedIntangibleAssetsAccumulatedAmortization_pp0p0_c20240930__us-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__us-gaap--TrademarksMember_zATn5GokP6n8" style="border-bottom: Black 1pt solid; text-align: right" title="Less accumulated amortization">(242,000</td><td style="padding-bottom: 1pt; text-align: left">)</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align:

left"> </td><td id="xdx_985_eus-gaap--FiniteLivedIntangibleAssetsAccumulatedAmortization_pp0p0_c20240930__us-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__us-gaap--CustomerRelationshipsMember_zrjDAZPR406k" style="border-bottom: Black 1pt solid; text-align: right" title="Less accumulated amortization">(1,053,000</td><td style="padding-bottom: 1pt; text-align: left">)</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_98B_eus-gaap--FiniteLivedIntangibleAssetsAccumulatedAmortization_pp0p0_c20240930_zs2Vtt52MI7b" style="border-bottom: Black 1pt solid; text-align: right" title="Less accumulated amortization">(1,295,000</td><td style="padding-bottom: 1pt; text-align: left">)</td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left; padding-bottom: 2.5pt">Net carrying amount</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_988_eus-gaap--FiniteLivedIntangibleAssetsNet_pp0p0_c20241231__us-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__us-gaap--TrademarksMember_zfDSHTlvjCsl" style="border-bottom: Black 2.5pt double; text-align: right" title="Net carrying amount">333,000</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_980_eus-gaap--FiniteLivedIntangibleAssetsNet_pp0p0_c20241231__us-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__us-gaap--CustomerRelationshipsMember_zEnjdxMoWeL9" style="border-bottom: Black 2.5pt double; text-align: right" title="Net carrying amount">294,000</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_98D_eus-gaap--FiniteLivedIntangibleAssetsNet_pp0p0_c20241231_z1oHkfiXzyl5" style="border-bottom: Black 2.5pt double; text-align: right" title="Net carrying amount">627,000</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_983_eus-gaap--FiniteLivedIntangibleAssetsNet_iI_pp0p0_c20240930__us-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__us-gaap--TrademarksMember_zb58qaxnj26a" style="border-bottom: Black 2.5pt double; text-align: right" title="Net carrying amount">343,000</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_98B_eus-gaap--FiniteLivedIntangibleAssetsNet_pp0p0_c20240930__us-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__us-gaap--CustomerRelationshipsMember_zXCcE41NQtf4" style="border-bottom: Black 2.5pt double; text-align: right" title="Net carrying amount">337,000</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_987_eus-gaap--FiniteLivedIntangibleAssetsNet_pp0p0_c20240930_zcQJdJIpoc6b" style="border-bottom: Black 2.5pt double; text-align: right" title="Net carrying amount">680,000</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> 585000 1390000 1975000 585000 1390000 1975000 -252000 -1096000 -1348000 -242000 -1053000 -1295000 333000 294000 627000 343000 337000 680000 P15Y 53000 53000 <table cellpadding="0" cellspacing="0" id="xdx_88F_eus-gaap--FiniteLivedIntangibleAssetsAmortizationExpenseTableTextBlock_zurTEvet7Zti" style="font: 10pt Times New Roman, Times, Serif; margin-left: auto; border-collapse: collapse; width: 80%; margin-right: auto" summary="xdx: Disclosure - INTANGIBLE ASSETS AND GOODWILL (Details - Estimated amortization expense)"> <tr style="vertical-align: bottom"> <td style="text-align: left">Schedule of estimated amortization expense</td><td> </td> <td style="text-align: left"> </td><td id="xdx_490_20241231_z4FdC444hOa4" style="text-align: center"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_40E_eus-gaap--FiniteLivedIntangibleAssetsAmortizationExpenseRemainderOfFiscalYear_iI_pp0p0" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="width: 77%; text-align: left">Remainder of Fiscal 2025</td><td style="width: 1%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 20%; text-align: right">160,000</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_406_eus-gaap--FiniteLivedIntangibleAssetsAmortizationExpenseNextTwelveMonths_iI_pp0p0" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Fiscal 2026</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">121,000</td><td style="text-align: left"> </td> </tr> <tr id="xdx_409_eus-gaap--FiniteLivedIntangibleAssetsAmortizationExpenseYearTwo_iI_pp0p0" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left">Fiscal 2027</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">82,000</td><td style="text-align: left"> </td></tr> <tr id="xdx_402_eus-gaap--FiniteLivedIntangibleAssetsAmortizationExpenseYearThree_iI_pp0p0" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Fiscal 2028</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">78,000</td><td style="text-align: left"> </td></tr> <tr id="xdx_400_eus-gaap--FiniteLivedIntangibleAssetsAmortizationExpenseYearFour_iI_pp0p0" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left">Fiscal 2029</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">39,000</td><td style="text-align: left"> </td></tr> <tr id="xdx_405_eus-gaap--FiniteLivedIntangibleAssetsAmortizationExpenseYearFive_iI_pp0p0" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Fiscal 2030</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">39,000</td><td style="text-align: left"> </td></tr> <tr id="xdx_40B_eus-gaap--FiniteLivedIntangibleAssetsAmortizationExpenseAfterYearFive_iI_pp0p0" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="padding-bottom: 1pt">Thereafter</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">108,000</td><td style="padding-bottom: 1pt; text-align: left"> </td> </tr> <tr id="xdx_409_eus-gaap--FiniteLivedIntangibleAssetsNet_iI_pp0p0" style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 2.5pt">Total</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">627,000</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> 160000 121000 82000 78000 39000 39000 108000 627000 225000 <table cellpadding="0" cellspacing="0" id="xdx_880_eus-gaap--ScheduleOfGoodwillTextBlock_zfPbsp7NCH4e" style="font: 10pt Times New Roman, Times, Serif; margin-left: auto; border-collapse: collapse; width: 80%; margin-right: auto" summary="xdx: Disclosure - INTANGIBLE ASSETS AND GOODWILL (Details - Roll forward of goodwill)"> <tr style="vertical-align: bottom"> <td style="text-align: left">Schedule of roll forward of goodwill</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="width: 77%">Balance at September 30, 2024</td><td style="width: 1%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_989_eus-gaap--Goodwill_iS_dxL_c20241001__20241231_z3IR7lYXZT0l" style="width: 20%; text-align: right" title="Balance at September 30, 2024::XDX::1558682">1,559,000</td><td style="width: 1%; text-align: left"> </td> </tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1pt">Impairment of IPS reporting unit</td> <td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_981_eus-gaap--GoodwillImpairmentLoss_iN_di_c20241001__20241231_zqV2FzkoXxfl" style="border-bottom: Black 1pt solid; text-align: right" title="Impairment of IPS reporting unit">(225,000</td><td style="padding-bottom: 1pt; text-align: left">)</td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="padding-bottom: 2.5pt">Balance at December 31, 2024</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_984_eus-gaap--Goodwill_iE_dxL_c20241001__20241231_zM1h1jQCjJb1" style="border-bottom: Black 2.5pt double; text-align: right" title="Balance at December 31, 2024::XDX::1333682">1,334,000</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> 225000 <p id="xdx_801_eus-gaap--SegmentReportingDisclosureTextBlock_zLDOCqig1oU9" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in; background-color: white"> </p> <table border="0" cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; margin-top: 0pt; margin-bottom: 0pt"> <tr style="vertical-align: top"> <td style="text-align: justify; width: 1in">NOTE 5</td> <td style="text-align: justify">SEGMENTS AND CONCENTRATIONS</td></tr> </table> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">The Company has two reportable segments: OEM distribution and design.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">Our chief operating decision maker (“CODM”) regularly reviews revenue and operating income for each segment to assess financial results and allocate resources. For our OEM distribution segment, we exclude general and administrative and general corporate expenses from its measure of profitability as these expenses are not allocated to the segments and therefore not included in the measure of profitability used by the CODM. For the design segment, general and administrative expenses directly attributable to that segment are included in its measure of profitability as these expenses are included in the measure of its profitability reviewed by the CODM. We do not include intercompany activity in our segment results shown below to be consistent with the information that is presented to the CODM. Segment assets consist of accounts receivable and inventory, which are regularly reviewed by the CODM, as well as goodwill and intangible assets resulting from design segment acquisitions.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">Information by segment and related reconciliations are shown in tables below:</p> <table cellpadding="0" cellspacing="0" id="xdx_88A_eus-gaap--ScheduleOfSegmentReportingInformationBySegmentTextBlock_zq9QeJCQ0sd7" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%" summary="xdx: Disclosure - SEGMENTS AND CONCENTRATIONS (Details - Operations)"> <tr style="vertical-align: bottom"> <td style="text-align: left">Schedule of segment and related reconciliations </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="6" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">For the Three Months Ended December 31,</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2023</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td>Revenues:</td><td style="font-weight: bold"> </td> <td style="font-weight: bold; text-align: left"> </td><td style="font-weight: bold; text-align: right"> </td><td style="font-weight: bold; text-align: left"> </td><td style="font-weight: bold"> </td> <td style="font-weight: bold; text-align: left"> </td><td style="font-weight: bold; text-align: right"> </td><td style="font-weight: bold; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; width: 66%; text-align: left">OEM distribution</td><td style="width: 1%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_984_eus-gaap--Revenues_pp0p0_c20241001__20241231__srt--ConsolidationItemsAxis__us-gaap--OperatingSegmentsMember__us-gaap--StatementBusinessSegmentsAxis__custom--OEMDistributionMember_z3zzZVbAxKec" style="width: 14%; text-align: right" title="Segment revenues">1,991,000</td><td style="width: 1%; text-align: left"> </td><td style="width: 1%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_984_eus-gaap--Revenues_pp0p0_c20231001__20231231__srt--ConsolidationItemsAxis__us-gaap--OperatingSegmentsMember__us-gaap--

StatementBusinessSegmentsAxis__custom--OEMDistributionMember_zleyxn9K3XR3" style="width: 14%; text-align: right" title="Segment revenues">2,010,000</td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="padding-left: 10pt; text-align: left; padding-bottom: 1pt">Design</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_987_eus-gaap--Revenues_pp0p0_c20241001__20241231__srt--ConsolidationItemsAxis__us-gaap--OperatingSegmentsMember__us-gaap--StatementBusinessSegmentsAxis__custom--DesignMember_zseMmDH3QSF" style="border-bottom: Black 1pt solid; text-align: right" title="Segment revenues">4,625,000</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_982_eus-gaap--Revenues_pp0p0_c20231001__20231231__srt--ConsolidationItemsAxis__us-gaap--OperatingSegmentsMember__us-gaap--StatementBusinessSegmentsAxis__custom--DesignMember_zqWfG54qH6b7" style="border-bottom: Black 1pt solid; text-align: right" title="Segment revenues">5,142,000</td><td style="padding-bottom: 1pt; text-align: left"> </td> </tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 2.5pt">Total segment revenues</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_981_eus-gaap--Revenues_pp0p0_c20241001__20241231__srt--ConsolidationItemsAxis__us-gaap--OperatingSegmentsMember_zNV9DqkI6Yx8" style="border-bottom: Black 2.5pt double; text-align: right" title="Segment revenues">6,616,000</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_986_eus-gaap--Revenues_pp0p0_c20231001__20231231__srt--ConsolidationItemsAxis__us-gaap--OperatingSegmentsMember_zEA0T2Tu5odf" style="border-bottom: Black 2.5pt double; text-align: right" title="Segment revenues">7,152,000</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Operating income / (loss):</td><td style="font-weight: bold"> </td> <td style="font-weight: bold; text-align: left"> </td><td style="font-weight: bold; text-align: right"> </td><td style="font-weight: bold; text-align: left"> </td><td style="font-weight: bold"> </td> <td style="font-weight: bold; text-align: left"> </td><td style="font-weight: bold; text-align: right"> </td> <td style="font-weight: bold; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="padding-left: 10pt; text-align: left">OEM distribution</td><td> </td> <td style="text-align: left">$</td><td id="xdx_985_ecustom--SegmentOperatingIncomeLoss_pp0p0_c20241001__20241231__srt--ConsolidationItemsAxis__us-gaap--OperatingSegmentsMember__us-gaap--StatementBusinessSegmentsAxis__custom--OEMDistributionMember_z2b7Nequ5BI3" style="text-align: right" title="Segment operating income / (loss)">223,000</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td id="xdx_98E_ecustom--SegmentOperatingIncomeLoss_pp0p0_c20231001__20231231__srt--ConsolidationItemsAxis__us-gaap--OperatingSegmentsMember__us-gaap--StatementBusinessSegmentsAxis__custom--OEMDistributionMember_zcRK7NxJRzsg" style="text-align: right" title="Segment operating income / (loss)">41,000</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; text-align: left; padding-bottom: 1pt">Design</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_989_ecustom--SegmentOperatingIncomeLoss_pp0p0_c20241001__20241231__srt--ConsolidationItemsAxis__us-gaap--OperatingSegmentsMember__us-gaap--StatementBusinessSegmentsAxis__custom--DesignMember_zF9YATiGarlg" style="border-bottom: Black 1pt solid; text-align: right" title="Segment operating income / (loss)">(260,000</td><td style="padding-bottom: 1pt; text-align: left">)</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_98D_ecustom--SegmentOperatingIncomeLoss_pp0p0_c20231001__20231231__srt--ConsolidationItemsAxis__us-gaap--OperatingSegmentsMember__us-gaap--StatementBusinessSegmentsAxis__custom--DesignMember_zgvc3jQp0Yo3" style="border-bottom: Black 1pt solid; text-align: right" title="Segment operating income / (loss)">266,000</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left">Total segment operating (loss)/income</td><td> </td> <td style="text-align: left"> </td><td id="xdx_98E_ecustom--SegmentOperatingIncomeLoss_pp0p0_c20241001__20241231__srt--ConsolidationItemsAxis__us-gaap--OperatingSegmentsMember_zzGW2vj2fuC6" style="text-align: right" title="Segment operating income / (loss)">(37,000</td><td style="text-align: left">) </td><td> </td> <td style="text-align: left"> </td><td id="xdx_985_ecustom--SegmentOperatingIncomeLoss_pp0p0_c20231001__20231231__srt--ConsolidationItemsAxis__us-gaap--OperatingSegmentsMember_zRGxBxdE92Xc" style="text-align: right" title="Segment operating income / (loss)">307,000</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; text-align: left; padding-bottom: 1pt">General corporate expenses</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_98B_ecustom--GeneralCorporateExpenses_pp0p0_c20241001__20241231__srt--ConsolidationItemsAxis__us-gaap--OperatingSegmentsMember_zFfW7vtDhzF1" style="border-bottom: Black 1pt solid; text-align: right" title="General corporate expenses">(671,000</td><td style="padding-bottom: 1pt; text-align: left">)</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_985_ecustom--GeneralCorporateExpenses_pp0p0_c20231001__20231231__srt--ConsolidationItemsAxis__us-gaap--OperatingSegmentsMember_z0QrVq2l44g7" style="border-bottom: Black 1pt solid; text-align: right" title="General corporate expenses">(687,000</td><td style="padding-bottom: 1pt; text-align: left">)</td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left">Operating loss from continuing operations before income taxes</td><td> </td> <td style="text-align: left"> </td><td id="xdx_982_eus-gaap--OperatingIncomeLoss_pp0p0_c20241001__20241231__srt--ConsolidationItemsAxis__us-gaap--OperatingSegmentsMember_zuIhYUa4Lg8h" style="text-align: right" title="Operating loss from continuing operations before income taxes">(708,000</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left"> </td><td id="xdx_987_eus-gaap--OperatingIncomeLoss_pp0p0_c20231001__20231231__srt--ConsolidationItemsAxis__us-gaap--OperatingSegmentsMember_z1gB7LHsK5Ge" style="text-align: right" title="Operating loss from continuing operations before income taxes">(380,000</td> <td style="text-align: left">)</td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; text-align: left; padding-bottom: 1pt">Other expense / (income), net</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td> <td id="xdx_98E_ecustom--OtherExpenseIncomeNet_pp0p0_d0_c20241001__20241231__srt--ConsolidationItemsAxis__us-gaap--OperatingSegmentsMember_zeObkedSYcf1" style="border-bottom: Black 1pt solid; text-align: right" title="Other expense / (income), net">-</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_980_ecustom--OtherExpenseIncomeNet_pp0p0_c20231001__20231231__srt--ConsolidationItemsAxis__us-gaap--OperatingSegmentsMember_zZoKyfq3neAi" style="border-bottom: Black 1pt solid; text-align: right" title="Other expense / (income), net">1,000</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left; padding-bottom: 2.5pt">Loss from continuing operations before income taxes</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_98B_eus-gaap--IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest_pp0p0_c20241001__20241231__srt--ConsolidationItemsAxis__us-gaap--OperatingSegmentsMember_zABZ0a7amyVh" style="border-bottom: Black 2.5pt double; text-align: right" title="Loss from continuing operations before income taxes">(708,000</td><td style="padding-bottom: 2.5pt; text-align: left">)</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_984_eus-gaap--IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest_pp0p0_c20231001__20231231__srt--ConsolidationItemsAxis__us-gaap--OperatingSegmentsMember_zhWGV7bofETl" style="border-bottom: Black 2.5pt double; text-align: right" title="Loss from continuing operations before income taxes">(381,000</td><td style="padding-bottom: 2.5pt; text-align: left">)</td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td style="font-weight: bold"> </td> <td style="font-weight: bold; text-align: left"> </td><td style="font-weight: bold; text-align: right"> </td><td style="font-weight: bold; text-align: left"> </td><td style="font-weight: bold"> </td> <td style="font-weight: bold; text-align: left"> </td><td style="font-weight: bold; text-align: right"> </td><td style="font-weight: bold; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left">Depreciation and amortization:</td><td style="font-weight: bold"> </td> <td style="font-weight: bold; text-align: left"> </td><td style="font-weight: bold; text-align: right"> </td><td style="font-weight: bold; text-align: left"> </td> <td style="font-weight: bold"> </td> <td style="font-weight: bold; text-align: left"> </td><td style="font-weight: bold; text-align: right"> </td><td style="font-weight: bold; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; text-align: left">OEM distribution</td><td> </td> <td style="text-align: left">$</td><td id="xdx_980_eus-gaap--DepreciationAndAmortization_pp0p0_d0_c20241001__20241231__srt--ConsolidationItemsAxis__us-gaap--OperatingSegmentsMember__us-gaap--StatementBusinessSegmentsAxis__custom--OEMDistributionMember_zlz3hLAlqgFa" style="text-align: right" title="Depreciation and amortization">-</td> <td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td id="xdx_988_eus-gaap--DepreciationAndAmortization_pp0p0_c20231001__20231231__srt--ConsolidationItemsAxis__us-gaap--OperatingSegmentsMember__us-gaap--StatementBusinessSegmentsAxis__custom--OEMDistributionMember_zqChH03zua55" style="text-align: right" title="Depreciation and amortization">1,000</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="padding-left: 10pt; text-align: left; padding-bottom: 1pt">Design</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_980_eus-gaap--DepreciationAndAmortization_pp0p0_c20241001__20241231__srt--ConsolidationItemsAxis__us-gaap--OperatingSegmentsMember__us-gaap--StatementBusinessSegmentsAxis__custom--DesignMember_zsfAuZcmDdOh" style="border-bottom: Black 1pt solid; text-align: right" title="Depreciation and amortization">84,000</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_988_eus-gaap--DepreciationAndAmortization_pp0p0_c20231001__20231231__srt--ConsolidationItemsAxis__us-gaap--OperatingSegmentsMember__us-gaap--StatementBusinessSegmentsAxis__custom--DesignMember_z0WAiSqlEki" style="border-bottom: Black 1pt solid; text-align: right" title="Depreciation and amortization">80,000</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 2.5pt">Total depreciation and amortization</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_985_eus-gaap--DepreciationAndAmortization_pp0p0_c20241001__20241231__srt--ConsolidationItemsAxis__us-gaap--OperatingSegmentsMember_zOxBQOkQkc7c" style="border-bottom: Black 2.5pt double; text-align: right" title="Depreciation and amortization">84,000</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_98E_eus-gaap--DepreciationAndAmortization_pp0p0_c20231001__20231231__srt--ConsolidationItemsAxis__us-gaap--OperatingSegmentsMember_zcW3m6tnvPz" style="border-bottom: Black 2.5pt double; text-align: right" title="Depreciation and amortization">81,000</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> <p style="margin: 0"> </p> <p style="margin: 0"> </p> <table cellpadding="0" cellspacing="0" id="xdx_884_ecustom--

ScheduleOfSegmentReportingInformationBySegment1TextBlock_znw3UtMCx4al" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%" summary="xdx: Disclosure - SEGMENTS AND CONCENTRATIONS (Details - Segment assets)"> <tr style="vertical-align: bottom"> <td style="text-align: left; padding-left: 10pt">Schedule of segment assets</td> <td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">December 31, 2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">September 30, 2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left">Segment Assets:</td><td style="font-weight: bold"> </td> <td style="font-weight: bold; text-align: left"> </td><td style="font-weight: bold; text-align: right"> </td><td style="font-weight: bold; text-align: left"> </td><td style="font-weight: bold"> </td> <td style="font-weight: bold; text-align: left"> </td><td style="font-weight: bold; text-align: right"> </td><td style="font-weight: bold; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="width: 66%; text-align: left; padding-left: 10pt">OEM distribution</td><td style="width: 1%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_987_ecustom--TotalSegmentAssets_iI_pp0p0_c20241231__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--NetAssetsSegmentMember__us-gaap--StatementBusinessSegmentsAxis__custom--OEMDistributionMember_zQo9PP8zUv22" style="width: 14%; text-align: right" title="Total segment assets">2,230,000</td><td style="width: 1%; text-align: left"> </td><td style="width: 1%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_980_ecustom--TotalSegmentAssets_iI_pp0p0_c20240930__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--NetAssetsSegmentMember__us-gaap--StatementBusinessSegmentsAxis__custom--OEMDistributionMember_zwtGrj9fz2qb" style="width: 14%; text-align: right" title="Total segment assets">2,614,000</td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left; padding-bottom: 1pt; padding-left: 10pt">Design</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_982_ecustom--TotalSegmentAssets_iI_pp0p0_c20241231__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--NetAssetsSegmentMember__us-gaap--StatementBusinessSegmentsAxis__custom--DesignMember_zI0Mtqfmtwpd" style="border-bottom: Black 1pt solid; text-align: right" title="Total segment assets">5,346,000</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_986_ecustom--TotalSegmentAssets_iI_pp0p0_c20240930__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--NetAssetsSegmentMember__us-gaap--StatementBusinessSegmentsAxis__custom--DesignMember_zdC2syGRoSR7" style="border-bottom: Black 1pt solid; text-align: right" title="Total segment assets">5,820,000</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Total segment assets</td><td> </td> <td style="text-align: left"> </td><td id="xdx_98A_ecustom--TotalSegmentAssets_iI_pp0p0_c20241231__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--NetAssetsSegmentMember_z0XKz10U4cgj" style="text-align: right" title="Total segment assets">7,576,000</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_985_ecustom--TotalSegmentAssets_pp0p0_c20240930__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--NetAssetsSegmentMember_z2Romn9HHwv1" style="text-align: right" title="Total segment assets">8,434,000</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left; padding-bottom: 1pt">General corporate assets</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_982_ecustom--GeneralCorporateAssets_iI_pp0p0_c20241231__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--NetAssetsSegmentMember_zMiirztI6qqh" style="border-bottom: Black 1pt solid; text-align: right" title="General corporate assets">5,916,000</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_98F_ecustom--GeneralCorporateAssets_pp0p0_c20240930__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--NetAssetsSegmentMember_zNHm05SCP73e" style="border-bottom: Black 1pt solid; text-align: right" title="General corporate assets">6,334,000</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 2.5pt; padding-left: 10pt">Total assets</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_98D_eus-gaap--Assets_iI_pp0p0_c20241231__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--NetAssetsSegmentMember_zgbsAwj8Hd41" style="border-bottom: Black 2.5pt double; text-align: right" title="Total assets">13,492,000</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_988_eus-gaap--Assets_pp0p0_c20240930__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--NetAssetsSegmentMember_zhocVqC5kY08" style="border-bottom: Black 2.5pt double; text-align: right" title="Total assets">14,768,000</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> <p style="margin: 0"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">The Company had certain customers whose individual percentage of the Company’s consolidated revenues and accounts receivable was 10% or greater. Revenues from one customer in the design segment represented 22.6% and 27.5% of the Company’s consolidated net revenues for the three months ended December 31, 2024 and 2023, respectively. There were no customers in the OEM distribution segment whose individual percentage of the Company’s consolidated revenues was 10% or greater during the three months ended December 31, 2024 or 2023.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">Accounts receivable from three customers in the design segment represented 40.2% of the Company’s consolidated accounts receivable at December 31, 2024 and accounts receivable from one customer in the design segment represented 19.0% of the Company’s consolidated accounts receivable at September 30, 2024. One customer in the OEM segment, or its affiliates or contract manufacturers, represented 11.4% and 14.5% of the Company’s consolidated accounts receivable at December 31, 2024 and September 30, 2024, respectively.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">In December 2024, our largest design customer notified us of its plan to discontinue their insulin patch pump program, on which we were working. The Company expects this to cause a material decrease in design segment revenues beginning in the second quarter of Fiscal 2025.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <table cellpadding="0" cellspacing="0" id="xdx_88A_eus-gaap--ScheduleOfSegmentReportingInformationBySegmentTextBlock_zq9QeJCQ0sd7" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%" summary="xdx: Disclosure - SEGMENTS AND CONCENTRATIONS (Details - Operations)"> <tr style="vertical-align: bottom"> <td style="text-align: left">Schedule of segment and related reconciliations </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="6" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">For the Three Months Ended December 31,</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2023</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td>Revenues:</td><td style="font-weight: bold"> </td> <td style="font-weight: bold; text-align: left"> </td><td style="font-weight: bold; text-align: right"> </td><td style="font-weight: bold; text-align: left"> </td><td style="font-weight: bold"> </td> <td style="font-weight: bold; text-align: left"> </td><td style="font-weight: bold; text-align: right"> </td><td style="font-weight: bold; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; width: 66%; text-align: left">OEM distribution</td><td style="width: 1%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_984_eus-gaap--Revenues_pp0p0_c20241001__20241231__srt--ConsolidationItemsAxis__us-gaap--OperatingSegmentsMember__us-gaap--StatementBusinessSegmentsAxis__custom--OEMDistributionMember_z3zzZVbAxKec" style="width: 14%; text-align: right" title="Segment revenues">1,991,000</td><td style="width: 1%; text-align: left"> </td><td style="width: 1%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_984_eus-gaap--Revenues_pp0p0_c20231001__20231231__srt--ConsolidationItemsAxis__us-gaap--OperatingSegmentsMember__us-gaap--StatementBusinessSegmentsAxis__custom--OEMDistributionMember_zleyxn9K3XR3" style="width: 14%; text-align: right" title="Segment revenues">2,010,000</td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="padding-left: 10pt; text-align: left; padding-bottom: 1pt">Design</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_987_eus-gaap--Revenues_pp0p0_c20241001__20241231__srt--ConsolidationItemsAxis__us-gaap--

OperatingSegmentsMember__us-gaap--StatementBusinessSegmentsAxis__custom--DesignMember_zseMmDH3QSF" style="border-bottom: Black 1pt solid;
text-align: right" title="Segment revenues">4,625,000</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td>
<td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_982_eus-gaap--Revenues_pp0p0_c20231001__20231231__srt--
ConsolidationItemsAxis__us-gaap--OperatingSegmentsMember__us-gaap--StatementBusinessSegmentsAxis__custom--DesignMember_zqWfG54qH6b7"
style="border-bottom: Black 1pt solid; text-align: right" title="Segment revenues">5,142,000</td><td style="padding-bottom: 1pt; text-align: left"> </td>
</tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 2.5pt">Total segment revenues</td><td
style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_981_eus-gaap--
Revenues_pp0p0_c20241001__20241231__srt--ConsolidationItemsAxis__us-gaap--OperatingSegmentsMember_zNV9DqkI6Yx8" style="border-bottom: Black
2.5pt double; text-align: right" title="Segment revenues">6,616,000</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-
bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_986_eus-gaap--
Revenues_pp0p0_c20231001__20231231__srt--ConsolidationItemsAxis__us-gaap--OperatingSegmentsMember_zEA0T2Tu5odf" style="border-bottom: Black
2.5pt double; text-align: right" title="Segment revenues">7,152,000</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> <tr style="vertical-
align: bottom; background-color: rgb(238,238,238)"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td
style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr
style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Operating income / (loss):</td><td style="font-weight: bold"> </td>
<td style="font-weight: bold; text-align: left"> </td><td style="font-weight: bold; text-align: right"> </td><td style="font-weight: bold; text-align:
left"> </td><td style="font-weight: bold"> </td> <td style="font-weight: bold; text-align: left"> </td><td style="font-weight: bold; text-align: right"> </td>
<td style="font-weight: bold; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="padding-left:
10pt; text-align: left">OEM distribution</td><td> </td> <td style="text-align: left">$</td><td id="xdx_985_ecustom--
SegmentOperatingIncomeLoss_pp0p0_c20241001__20241231__srt--ConsolidationItemsAxis__us-gaap--OperatingSegmentsMember__us-gaap--
StatementBusinessSegmentsAxis__custom--OEMDistributionMember_z2b7Nequ5BI3" style="text-align: right" title="Segment operating income /
(loss)">223,000</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td id="xdx_98E_ecustom--
SegmentOperatingIncomeLoss_pp0p0_c20231001__20231231__srt--ConsolidationItemsAxis__us-gaap--OperatingSegmentsMember__us-gaap--
StatementBusinessSegmentsAxis__custom--OEMDistributionMember_zcRK7NxJRzsg" style="text-align: right" title="Segment operating income /
(loss)">41,000</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; text-
align: left; padding-bottom: 1pt">Design</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td
id="xdx_989_ecustom--SegmentOperatingIncomeLoss_pp0p0_c20241001__20241231__srt--ConsolidationItemsAxis__us-gaap--
OperatingSegmentsMember__us-gaap--StatementBusinessSegmentsAxis__custom--DesignMember_zF9YATiGarlg" style="border-bottom: Black 1pt solid;
text-align: right" title="Segment operating income / (loss)">(260,000</td><td style="padding-bottom: 1pt; text-align: left">)</td><td style="padding-
bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_98D_ecustom--
SegmentOperatingIncomeLoss_pp0p0_c20231001__20231231__srt--ConsolidationItemsAxis__us-gaap--OperatingSegmentsMember__us-gaap--
StatementBusinessSegmentsAxis__custom--DesignMember_zgvc3jQp0Yo3" style="border-bottom: Black 1pt solid; text-align: right" title="Segment operating
income / (loss)">266,000</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color:
rgb(238,238,238)"> <td style="text-align: left">Total segment operating (loss)/income</td><td> </td> <td style="text-align: left"> </td><td
id="xdx_98E_ecustom--SegmentOperatingIncomeLoss_pp0p0_c20241001__20241231__srt--ConsolidationItemsAxis__us-gaap--
OperatingSegmentsMember_zzGW2vj2fuC6" style="text-align: right" title="Segment operating income / (loss)">(37,000</td><td style="text-align: left">)
</td><td> </td> <td style="text-align: left"> </td><td id="xdx_985_ecustom--SegmentOperatingIncomeLoss_pp0p0_c20231001__20231231__srt--
ConsolidationItemsAxis__us-gaap--OperatingSegmentsMember_zRGxBxdE92Xc" style="text-align: right" title="Segment operating income /
(loss)">307,000</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt;
text-align: left; padding-bottom: 1pt">General corporate expenses</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid;
text-align: left"> </td><td id="xdx_98B_ecustom--GeneralCorporateExpenses_pp0p0_c20241001__20241231__srt--ConsolidationItemsAxis__us-gaap--
OperatingSegmentsMember_zFfW7vtDhzF1" style="border-bottom: Black 1pt solid; text-align: right" title="General corporate expenses">(671,000</td><td
style="padding-bottom: 1pt; text-align: left">)</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align:
left"> </td><td id="xdx_985_ecustom--GeneralCorporateExpenses_pp0p0_c20231001__20231231__srt--ConsolidationItemsAxis__us-gaap--
OperatingSegmentsMember_z0QrVq2l44g7" style="border-bottom: Black 1pt solid; text-align: right" title="General corporate expenses">(687,000</td><td
style="padding-bottom: 1pt; text-align: left">)</td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align:
left">Operating loss from continuing operations before income taxes</td><td> </td> <td style="text-align: left"> </td><td id="xdx_982_eus-gaap--
OperatingIncomeLoss_pp0p0_c20241001__20241231__srt--ConsolidationItemsAxis__us-gaap--OperatingSegmentsMember_zuIhYUa4Lg8h" style="text-align:
right" title="Operating loss from continuing operations before income taxes">(708,000</td><td style="text-align: left">)</td><td> </td> <td style="text-
align: left"> </td><td id="xdx_987_eus-gaap--OperatingIncomeLoss_pp0p0_c20231001__20231231__srt--ConsolidationItemsAxis__us-gaap--
OperatingSegmentsMember_z1gB7LHsK5Ge" style="text-align: right" title="Operating loss from continuing operations before income taxes">(380,000</td>
<td style="text-align: left">)</td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; text-align: left; padding-
bottom: 1pt">Other expense / (income), net</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td>
<td id="xdx_98E_ecustom--OtherExpenseIncomeNet_pp0p0_d0_c20241001__20241231__srt--ConsolidationItemsAxis__us-gaap--
OperatingSegmentsMember_zeObkedSYcf1" style="border-bottom: Black 1pt solid; text-align: right" title="Other expense / (income), net">-</td><td
style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align:
left"> </td><td id="xdx_980_ecustom--OtherExpenseIncomeNet_pp0p0_c20231001__20231231__srt--ConsolidationItemsAxis__us-gaap--
OperatingSegmentsMember_zZoKyfq3neAi" style="border-bottom: Black 1pt solid; text-align: right" title="Other expense / (income), net">1,000</td><td
style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left;
padding-bottom: 2.5pt">Loss from continuing operations before income taxes</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom:
Black 2.5pt double; text-align: left">$</td><td id="xdx_98B_eus-gaap--
IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest_pp0p0_c20241001__20241231__srt--
ConsolidationItemsAxis__us-gaap--OperatingSegmentsMember_zABZ0a7amyVh" style="border-bottom: Black 2.5pt double; text-align: right" title="Loss from
continuing operations before income taxes">(708,000</td><td style="padding-bottom: 2.5pt; text-align: left">)</td><td style="padding-bottom:
2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_984_eus-gaap--
IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest_pp0p0_c20231001__20231231__srt--
ConsolidationItemsAxis__us-gaap--OperatingSegmentsMember_zhWGV7bofETl" style="border-bottom: Black 2.5pt double; text-align: right" title="Loss from
continuing operations before income taxes">(381,000</td><td style="padding-bottom: 2.5pt; text-align: left">)</td></tr> <tr style="vertical-align: bottom;
background-color: White"> <td> </td><td style="font-weight: bold"> </td> <td style="font-weight: bold; text-align: left"> </td><td style="font-weight:
bold; text-align: right"> </td><td style="font-weight: bold; text-align: left"> </td><td style="font-weight: bold"> </td> <td style="font-weight: bold; text-
align: left"> </td><td style="font-weight: bold; text-align: right"> </td><td style="font-weight: bold; text-align: left"> </td></tr> <tr style="vertical-align:
bottom; background-color: rgb(238,238,238)"> <td style="text-align: left">Depreciation and amortization:</td><td style="font-weight: bold"> </td> <td
style="font-weight: bold; text-align: left"> </td><td style="font-weight: bold; text-align: right"> </td><td style="font-weight: bold; text-align: left"> </td>
<td style="font-weight: bold"> </td> <td style="font-weight: bold; text-align: left"> </td><td style="font-weight: bold; text-align: right"> </td><td
style="font-weight: bold; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; text-align:
left">OEM distribution</td><td> </td> <td style="text-align: left">$</td><td id="xdx_980_eus-gaap--
DepreciationAndAmortization_pp0p0_d0_c20241001__20241231__srt--ConsolidationItemsAxis__us-gaap--OperatingSegmentsMember__us-gaap--
StatementBusinessSegmentsAxis__custom--OEMDistributionMember_zlz3hLAlqgFa" style="text-align: right" title="Depreciation and amortization">-</td>
<td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td id="xdx_988_eus-gaap--
DepreciationAndAmortization_pp0p0_c20231001__20231231__srt--ConsolidationItemsAxis__us-gaap--OperatingSegmentsMember__us-gaap--
StatementBusinessSegmentsAxis__custom--OEMDistributionMember_zqChH03zua55" style="text-align: right" title="Depreciation and
amortization">1,000</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td
style="padding-left: 10pt; text-align: left; padding-bottom: 1pt">Design</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt
solid; text-align: left"> </td><td id="xdx_980_eus-gaap--DepreciationAndAmortization_pp0p0_c20241001__20241231__srt--ConsolidationItemsAxis__us-gaap-
-OperatingSegmentsMember__us-gaap--StatementBusinessSegmentsAxis__custom--DesignMember_zsfAuZcmDdOh" style="border-bottom: Black 1pt solid;
text-align: right" title="Depreciation and amortization">84,000</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom:
1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_988_eus-gaap--
DepreciationAndAmortization_pp0p0_c20231001__20231231__srt--ConsolidationItemsAxis__us-gaap--OperatingSegmentsMember__us-gaap--
StatementBusinessSegmentsAxis__custom--DesignMember_z0WAiSqlEki" style="border-bottom: Black 1pt solid; text-align: right" title="Depreciation and
amortization">80,000</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td
style="text-align: left; padding-bottom: 2.5pt">Total depreciation and amortization</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-
bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_985_eus-gaap--DepreciationAndAmortization_pp0p0_c20241001__20241231__srt--
ConsolidationItemsAxis__us-gaap--OperatingSegmentsMember_zOxBQOkQkc7c" style="border-bottom: Black 2.5pt double; text-align: right"
title="Depreciation and amortization">84,000</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td
style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_98E_eus-gaap--
DepreciationAndAmortization_pp0p0_c20231001__20231231__srt--ConsolidationItemsAxis__us-gaap--OperatingSegmentsMember_zcW3m6tnvPz"
style="border-bottom: Black 2.5pt double; text-align: right" title="Depreciation and amortization">81,000</td><td style="padding-bottom: 2.5pt; text-align:
left"> </td></tr> </table> 1991000 2010000 4625000 5142000 6616000 7152000 223000 41000 -260000 266000 -37000 307000 -671000 -687000 -708000
-380000 0 1000 -708000 -381000 0 1000 84000 80000 84000 81000 <table cellpadding="0" cellspacing="0" id="xdx_884_ecustom--
ScheduleOfSegmentReportingInformationBySegment1TextBlock_znw3UtMCx4al" style="font: 10pt Times New Roman, Times, Serif; border-collapse:
collapse; width: 100%" summary="xdx: Disclosure - SEGMENTS AND CONCENTRATIONS (Details - Segment assets)"> <tr style="vertical-align: bottom">
<td style="text-align: left; padding-left: 10pt">Schedule of segment assets</td>

<td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">December 31, 2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">September 30, 2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left">Segment Assets:</td><td style="font-weight: bold"> </td> <td style="font-weight: bold; text-align: left"> </td><td style="font-weight: bold; text-align: right"> </td><td style="font-weight: bold; text-align: left"> </td><td style="font-weight: bold"> </td> <td style="font-weight: bold; text-align: left"> </td><td style="font-weight: bold; text-align: right"> </td><td style="font-weight: bold; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="width: 66%; text-align: left; padding-left: 10pt">OEM distribution</td><td style="width: 1%"> </td> <td style="width: 1%; text-align: left">$</td> <td id="xdx_987_ecustom--TotalSegmentAssets_iI_pp0p0_c20241231__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--NetAssetsSegmentMember__us-gaap--StatementBusinessSegmentsAxis__custom--OEMDistributionMember_zQo9PP8zUv22" style="width: 14%; text-align: right" title="Total segment assets">2,230,000</td><td style="width: 1%; text-align: left"> </td><td style="width: 1%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_980_ecustom--TotalSegmentAssets_iI_pp0p0_c20240930__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--NetAssetsSegmentMember__us-gaap--StatementBusinessSegmentsAxis__custom--OEMDistributionMember_zwtGrj9fz2qb" style="width: 14%; text-align: right" title="Total segment assets">2,614,000</td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left; padding-bottom: 1pt; padding-left: 10pt">Design</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_982_ecustom--TotalSegmentAssets_iI_pp0p0_c20241231__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--NetAssetsSegmentMember__us-gaap--StatementBusinessSegmentsAxis__custom--DesignMember_zI0Mtqfmtwpd" style="border-bottom: Black 1pt solid; text-align: right" title="Total segment assets">5,346,000</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_986_ecustom--TotalSegmentAssets_iI_pp0p0_c20240930__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--NetAssetsSegmentMember__us-gaap--StatementBusinessSegmentsAxis__custom--DesignMember_zdC2syGRoSR7" style="border-bottom: Black 1pt solid; text-align: right" title="Total segment assets">5,820,000</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Total segment assets</td><td> </td> <td style="text-align: left"> </td><td id="xdx_98A_ecustom--TotalSegmentAssets_iI_pp0p0_c20241231__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--NetAssetsSegmentMember_z0XKz10U4cgj" style="text-align: right" title="Total segment assets">7,576,000</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_985_ecustom--TotalSegmentAssets_pp0p0_c20240930__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--NetAssetsSegmentMember_z2Romn9HHwv1" style="text-align: right" title="Total segment assets">8,434,000</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left; padding-bottom: 1pt">General corporate assets</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_982_ecustom--GeneralCorporateAssets_iI_pp0p0_c20241231__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--NetAssetsSegmentMember_zMiirztI6qqh" style="border-bottom: Black 1pt solid; text-align: right" title="General corporate assets">5,916,000</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_98F_ecustom--GeneralCorporateAssets_pp0p0_c20240930__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--NetAssetsSegmentMember_zNHm05SCP73e" style="border-bottom: Black 1pt solid; text-align: right" title="General corporate assets">6,334,000</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 2.5pt; padding-left: 10pt">Total assets</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_98D_eus-gaap--Assets_iI_pp0p0_c20241231__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--NetAssetsSegmentMember_zgbsAwj8Hd41" style="border-bottom: Black 2.5pt double; text-align: right" title="Total assets">13,492,000</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_988_eus-gaap--Assets_pp0p0_c20240930__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--NetAssetsSegmentMember_zhocVqC5kY08" style="border-bottom: Black 2.5pt double; text-align: right" title="Total assets">14,768,000</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> 2230000 2614000 5346000 5820000 7576000 8434000 5916000 6334000 13492000 14768000 0.226 0.275 0.402 0.190 0.114 0.145 <p id="xdx_80F_eus-gaap--StockholdersEquityNoteDisclosureTextBlock_zEXTlCqPJrO9" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <table border="0" cellpadding="0" cellspacing="0" style="font: bold 10pt Times New Roman, Times, Serif; width: 100%; margin-top: 0pt; margin-bottom: 0pt"> <tr style="vertical-align: top"> <td style="text-align: justify; width: 1in">NOTE 6</td> <td style="text-align: justify">SHAREHOLDERS' EQUITY</td></tr> </table> <p style="font: bold 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0">Reverse Stock Split</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">The Company's shareholders authorized, and the Board of Directors approved, a 1-for-10 reverse stock split, which became effective on June 18, 2024. Any fractional shares that would have otherwise resulted from the reverse stock split were rounded up to the nearest whole share. Accordingly, all references made to shares, per share, or common share amounts in the accompanying condensed consolidated financial statements and applicable disclosures have been retroactively adjusted to reflect the reverse stock split. The reverse stock split did not change the par value of the common stock nor the authorized number of shares of common stock, preferred stock or any series of preferred stock.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; background-color: white"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify">Nasdaq </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; text-indent: 0.25in">In July 2023, the Company was notified by Nasdaq that it was not in compliance with Nasdaq Listing Rule 5550(a)(2) (the "Minimum Bid Price Rule"). Thereafter, in February 2024, the Company was notified that it was not in compliance with Nasdaq Listing Rule 5550(b)(1) (the "Stockholders' Equity Rule") (collectively, with the Minimum Bid Price Rule, the "Minimum Requirements"). In April 2024, the Company presented a plan of action to the Nasdaq Hearings Panel to meet compliance with the Minimum Requirements. As a result of the reverse stock split effected in June 2024 and the entrance into the Accounts Payable Conversion Agreement (described in Note 8), the Company regained compliance with the Minimum Requirements in July 2024 and was formally notified by Nasdaq that the Minimum Requirements were met. Until July 24, 2025, the Company is subject to a Nasdaq "Panel Monitor" which provides that in the event the Company fails to satisfy the Stockholders' Equity Rule (not the Minimum Bid Price Rule) during the monitoring period, the Company will be required to request a hearing before the Panel in order to maintain its listing rather than taking the interim step of submitting a compliance plan for the Listing Qualifications Staff's review or receiving any otherwise applicable grace period. If the Company falls below the Stockholders' Equity Rule during this period, we can provide no assurance the Company will be able to maintain its Nasdaq listing. The Company's stockholders' equity was below $2,500,000 at December 31, 2024. As a result, and in an effort to maintain compliance with the Stockholders' Equity Rule, in February 2025, the Company and Forward China agreed to convert additional amounts due to Forward China into preferred stock. See Note 11.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0">Preferred Stock</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; background-color: white; text-indent: 0.25in">In connection with the Accounts Payable Conversion Agreements with Forward China (see Note 8), the Company filed two Certificates of Amendment to the Certificate of Incorporation (the "COD") designating 2,700 shares of Series A-1 Convertible Preferred Stock, with a stated value of $1,000 per share (the "Stated Value").</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; background-color: white"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; background-color: white; text-indent: 0.25in">The holders of the Series A-1 Convertible Preferred Stock have no voting rights and rank senior to all classes or series of the Company's common stock with respect to the distribution of assets upon liquidation, dissolution, or winding up. Subject to a 19.9% share cap (as defined in the COD), the Series A-1 Convertible Preferred Stock shall be convertible into a number of shares of the Company's common stock as determined by (i) multiplying the number of shares to be converted by the Stated Value, (ii) adding the result of all accrued and accumulated and unpaid dividends on such shares to be converted, and then (iii) dividing the result by the conversion price of $7.50, subject to adjustment as defined in the COD. The Series A-1 Convertible Preferred Stock is not redeemable.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; background-color: white"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; background-color: white">Stock Options</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">On October 1, 2024, the Company granted options to two of its non-employee directors to purchase an aggregate of 48,020 shares of its common stock at an exercise price of $3.73 per share. The options vest one year from the date of grant and expire five years from the date of the grant. The options have a weighted average grant-date fair value of $<span id="xdx_900_eus-gaap--

ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodWeightedAverageGrantDateFairValue_c20240929__20241002__srt--CounterpartyNameAxis__custom--NonEmployeeDirectorsMember__us-gaap--AwardTypeAxis__us-gaap--StockOptionMember_zO26Wt7qUrCd" title="Weighted average grant-date fair value">1.67 per share and an aggregate grant-date fair value of $80,000, which will be recognized, net of forfeitures, ratably over the vesting period.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">On October 1, 2023, the Company granted options to three of its non-employee directors to purchase an aggregate of 33,243 shares of its common stock at an exercise price of $7.60 per share. The options vested one year from the date of grant, expire five years from the date of the grant and 11,081 were forfeited prior to vesting. The options have a weighted average grant-date fair value of $3.60 per share and an aggregate grant-date fair value of $120,000, which was recognized, net of forfeitures, ratably over the vesting period.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">There were no options exercised during the three months ended December 31, 2024 or 2023. </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">The Company recognized compensation expense for stock option awards of $20,000 and $51,000 during the three months ended December 31, 2024 and 2023, respectively, which was recorded as a component of general and administrative expenses in its condensed consolidated statements of operations. As of December 31, 2024, there was $60,000 of total unrecognized compensation cost related to nonvested stock option awards that is expected to be recognized over a weighted average period of 0.8 years.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> the Company was notified by Nasdaq that it was not in compliance with Nasdaq Listing Rule 5550(a)(2) (the “Minimum Bid Price Rule”). Thereafter, in February 2024, the Company was notified that it was not in compliance with Nasdaq Listing Rule 5550(b)(1) (the “Stockholders’ Equity Rule”) (collectively, with the Minimum Bid Price Rule, the “Minimum Requirements”). 2700 1000 0.199 7.50 48020 3.73 1.67 80000 33243 7.60 3.60 120000 0 0 20000 51000 60000 P0Y9M18D <p id="xdx_808_eus-gaap--EarningsPerShareTextBlock_zpRTBHsMy53a" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <table border="0" cellpadding="0" cellspacing="0" style="font: bold 10pt Times New Roman, Times, Serif; width: 100%; margin-top: 0pt; margin-bottom: 0pt"> <tr style="vertical-align: top"> <td style="text-align: justify; width: 1in">NOTE 7</td> <td style="text-align: justify">EARNINGS PER SHARE</td></tr> </table> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">Basic earnings per share data for each period presented is computed using the weighted average number of shares of common stock outstanding during each such period. Diluted earnings per share data is computed using the weighted average number of common and dilutive common equivalent shares outstanding during each period. Dilutive common-equivalent shares consist of shares that would be issued upon the exercise of stock options and warrants, computed using the treasury stock method. A reconciliation of basic and diluted earnings per share is as follows:</p> <table cellpadding="0" cellspacing="0" id="xdx_889_eus-gaap--ScheduleOfEarningsPerShareBasicAndDilutedTableTextBlock_ztwRyOREg5Q3" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%" summary="xdx: Disclosure - EARNINGS PER SHARE (Details - Diluted loss per share)"> <tr style="vertical-align: bottom"> <td style="padding-left: 10pt; text-align: left">Schedule of reconciliation of basic and diluted earnings per share</td><td> </td> <td style="text-align: left"> </td><td id="xdx_49B_20241001__20241231_zypzj50Rgzib" style="text-align: center"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_49A_20231001__20231231_zmTgduFsJqG" style="text-align: center"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold"> </td> <td colspan="6" style="font-weight: bold; text-align: center">For the Three Months Ended</td><td style="font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="6" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">December 31,</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2023</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr id="xdx_403_ecustom--NumeratorAbstract_iB" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td>Numerator:</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_403_ecustom--IncomeLossFromContinuingOperationsIncludingPortionAttributableToNoncontrollingInterest1_i_pp0p0" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; width: 66%; text-align: left">Loss from continuing operations</td><td style="width: 1%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">(708,000</td><td style="width: 1%; text-align: left">)</td><td style="width: 1%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">(381,000</td><td style="width: 1%; text-align: left">)</td></tr> <tr id="xdx_406_ecustom--IncomeLossFromDiscontinuedOperationsNetOfTax1_d0_zrkT9XubIRgi" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="padding-left: 10pt; text-align: left; padding-bottom: 1pt">Income from discontinued operations, net of tax</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">-</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">27,000</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr id="xdx_400_ecustom--NetIncomeLoss1_i_pp0p0" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 2.5pt">Net loss</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">(708,000</td><td style="padding-bottom: 2.5pt; text-align: left">)</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">(354,000</td><td style="padding-bottom: 2.5pt; text-align: left">)</td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_403_ecustom--DenominatorAbstract_iB" style="vertical-align: bottom; background-color: White"> <td>Denominator:</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_407_ecustom--WeightedAverageNumberOfSharesOutstandingBasic1_i_pdd" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="padding-left: 10pt; text-align: left">Weighted average common shares outstanding</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1,101,000</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1,101,000</td><td style="text-align: left"> </td></tr> <tr id="xdx_403_eus-gaap--WeightedAverageNumberDilutedSharesOutstandingAdjustment_d0_z1os7mhnd22j" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; text-align: left; padding-bottom: 1pt">Dilutive common share equivalents</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">-</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">-</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr id="xdx_409_ecustom--WeightedAverageNumberOfDilutedSharesOutstanding1_i_pdd" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="padding-left: 10pt; text-align: left; padding-bottom: 2.5pt">Weighted average dilutive shares outstanding</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td style="border-bottom: Black 2.5pt double; text-align: right">1,101,000</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td style="border-bottom: Black 2.5pt double; text-align: right">1,101,000</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_404_eus-gaap--EarningsPerShareBasicAbstract_iB_zlknZUbL58zg" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td>Basic (loss) / earnings per share:</td><td> </td> <td style="text-align:

left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_408_eus-gaap--IncomeLossFromContinuingOperationsPerBasicShare_zY9SenjMvMXi" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; text-align: left">Basic loss per share from continuing operations</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">(0.64</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">(0.35</td><td style="text-align: left">)</td></tr> <tr id="xdx_405_eus-gaap--IncomeLossFromDiscontinuedOperationsNetOfTaxPerBasicShare_d0_zuhoG9rWiAM2" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="padding-left: 10pt; text-align: left; padding-bottom: 1pt">Basic earnings per share from discontinued operations</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">-</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">0.03</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr id="xdx_40F_eus-gaap--EarningsPerShareBasic_zKGehZ08boEi" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; text-align: left; padding-bottom: 2.5pt">Basic loss per share</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">(0.64</td><td style="padding-bottom: 2.5pt; text-align: left">)</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">(0.32</td><td style="padding-bottom: 2.5pt; text-align: left">)</td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_402_eus-gaap--EarningsPerShareDilutedAbstract_iB_z5fH5PXSPyA9" style="vertical-align: bottom; background-color: White"> <td>Diluted (loss) / earnings per share:</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_406_eus-gaap--IncomeLossFromContinuingOperationsPerDilutedShare_zX4lCsP8OYpd" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="padding-left: 10pt; text-align: left">Diluted loss per share from continuing operations</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">(0.64</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">(0.35</td><td style="text-align: left">)</td></tr> <tr id="xdx_40E_eus-gaap--IncomeLossFromDiscontinuedOperationsNetOfTaxPerDilutedShare_d0_zhDTYexGNjd6" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; text-align: left; padding-bottom: 1pt">Diluted earnings per share from discontinued operations</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">-</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">0.03</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr id="xdx_407_eus-gaap--EarningsPerShareDiluted_zhs1hY331IRi" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="padding-left: 10pt; text-align: left; padding-bottom: 2.5pt">Diluted loss per share</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">(0.64</td><td style="padding-bottom: 2.5pt; text-align: left">)</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">(0.32</td><td style="padding-bottom: 2.5pt; text-align: left">)</td></tr> </table> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">The following securities were excluded from the calculation of diluted earnings per share in each period because their inclusion would have been anti-dilutive:</p> <table cellpadding="0" cellspacing="0" id="xdx_88F_eus-gaap--ScheduleOfAntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareTextBlock_z9vopHCDswdb" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%" summary="xdx: Disclosure - EARNINGS PER SHARE (Details - Antidilutive shares)"> <tr style="vertical-align: bottom"> <td>Schedule of anti-dilutive shares</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="6" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">For the Three Months Ended December 31,</td> <td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2023</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="width: 66%">Options</td><td style="width: 1%"> </td> <td style="width: 1%; text-align: left"> </td><td id="xdx_986_eus-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount_c20241001__20241231__us-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis__us-gaap--StockOptionMember_zDTg4WJ7fbok" style="width: 14%; text-align: right" title="Total potentially dilutive shares">129,000</td><td style="width: 1%; text-align: left"> </td><td style="width: 1%"> </td> <td style="width: 1%; text-align: left"> </td><td id="xdx_982_eus-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount_c20231001__20231231__us-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis__us-gaap--StockOptionMember_zmyAFSpB6ieh" style="width: 14%; text-align: right" title="Total potentially dilutive shares">125,500</td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 1pt">Warrants</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_986_eus-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount_c20241001__20241231__us-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis__us-gaap--WarrantMember_zU766F0L9FCh" style="border-bottom: Black 1pt solid; text-align: right" title="Total potentially dilutive shares">7,500</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_98B_eus-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount_c20231001__20231231__us-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis__us-gaap--WarrantMember_zVpwMJZJ8uS" style="border-bottom: Black 1pt solid; text-align: right" title="Total potentially dilutive shares">7,500</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left; padding-bottom: 2.5pt">Total potentially dilutive shares</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td id="xdx_984_eus-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount_c20241001__20241231_ztoDoK87QD3j" style="border-bottom: Black 2.5pt double; text-align: right" title="Total potentially dilutive shares">136,500</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td id="xdx_989_eus-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount_c20231001__20231231_zfxijIgKCO7l" style="border-bottom: Black 2.5pt double; text-align: right" title="Total potentially dilutive shares">133,000</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <table cellpadding="0" cellspacing="0" id="xdx_889_eus-gaap--ScheduleOfEarningsPerShareBasicAndDilutedTableTextBlock_ztwRyOREg5Q3" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%" summary="xdx: Disclosure - EARNINGS PER SHARE (Details - Diluted loss per share)"> <tr style="vertical-align: bottom"> <td style="padding-left: 10pt; text-align: left">Schedule of reconciliation of basic and diluted earnings per share</td><td> </td> <td style="text-align: left"> </td><td id="xdx_49B_20241001__20241231_zypzj50Rgzib" style="text-align: center"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_49A_20231001__20231231_zmTgduFsJqG" style="text-align: center"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold"> </td> <td colspan="6" style="font-weight: bold; text-align: center">For the Three Months Ended</td><td style="font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="6" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">December 31,</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2023</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr id="xdx_403_ecustom--NumeratorAbstract_iB" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td>Numerator:</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_403_ecustom--IncomeLossFromContinuingOperationsIncludingPortionAttributableToNoncontrollingInterest1_i_pp0p0" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; width: 66%; text-align: left">Loss from continuing operations</td><td style="width: 1%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">(708,000</td><td style="width: 1%; text-align: left">)</td><td style="width: 1%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">(381,000</td><td style="width: 1%; text-align: left">)</td></tr> <tr id="xdx_406_ecustom--IncomeLossFromDiscontinuedOperationsNetOfTax1_d0_zrkT9XubIRgi" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="padding-left: 10pt; text-align: left; padding-bottom: 1pt">Income from discontinued operations, net of tax</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">-</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">27,000</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr id="xdx_400_ecustom--NetIncomeLoss1_i_pp0p0" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 2.5pt">Net loss</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">(708,000</td><td style="padding-bottom: 2.5pt; text-align: left">)</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">(354,000</td><td style="padding-bottom: 2.5pt; text-align: left">)</td></tr> <tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-

align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr
id="xdx_403_ecustom--DenominatorAbstract_iB" style="vertical-align: bottom; background-color: White"> <td>Denominator:</td><td> </td> <td
style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td
style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_407_ecustom--
WeightedAverageNumberOfSharesOutstandingBasic1_i_pdd" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="padding-left:
10pt; text-align: left">Weighted average common shares outstanding</td><td> </td> <td style="text-align: left"> </td><td style="text-align:
right">1,101,000</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1,101,000</td><td
style="text-align: left"> </td></tr> <tr id="xdx_403_eus-gaap--WeightedAverageNumberDilutedSharesOutstandingAdjustment_d0_z1os7mhnd22j"
style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; text-align: left; padding-bottom: 1pt">Dilutive common share
equivalents</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black
1pt solid; text-align: right">-</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-
bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">-</td><td style="padding-bottom: 1pt; text-
align: left"> </td></tr> <tr id="xdx_409_ecustom--WeightedAverageNumberOfDilutedSharesOutstanding1_i_pdd" style="vertical-align: bottom; background-
color: rgb(238,238,238)"> <td style="padding-left: 10pt; text-align: left; padding-bottom: 2.5pt">Weighted average dilutive shares outstanding</td><td
style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td style="border-bottom: Black 2.5pt double;
text-align: right">1,101,000</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-
bottom: Black 2.5pt double; text-align: left"> </td><td style="border-bottom: Black 2.5pt double; text-align: right">1,101,000</td><td style="padding-
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style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td
style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_404_eus-gaap--EarningsPerShareBasicAbstract_iB_zlknZUbL58zg"
style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td>Basic (loss) / earnings per share:</td><td> </td> <td style="text-align:
left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align:
right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_408_eus-gaap--IncomeLossFromContinuingOperationsPerBasicShare_zY9SenjMvMXi"
style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; text-align: left">Basic loss per share from continuing
operations</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">(0.64</td><td style="text-align: left">)</td><td> </td> <td
style="text-align: left">$</td><td style="text-align: right">(0.35</td><td style="text-align: left">)</td></tr> <tr id="xdx_405_eus-gaap--
IncomeLossFromDiscontinuedOperationsNetOfTaxPerBasicShare_d0_zuhoG9rWiAM2" style="vertical-align: bottom; background-color: rgb(238,238,238)">
<td style="padding-left: 10pt; text-align: left; padding-bottom: 1pt">Basic earnings per share from discontinued operations</td><td style="padding-bottom:
1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">-</td><td
style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align:
left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">0.03</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr
id="xdx_40F_eus-gaap--EarningsPerShareBasic_zKGehZ08boEi" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; text-
align: left; padding-bottom: 2.5pt">Basic loss per share</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-
align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">(0.64</td><td style="padding-bottom: 2.5pt; text-align: left">)</td><td
style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double;
text-align: right">(0.32</td><td style="padding-bottom: 2.5pt; text-align: left">)</td></tr> <tr style="vertical-align: bottom; background-color:
rgb(238,238,238)"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td>
<td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_402_eus-gaap--
EarningsPerShareDilutedAbstract_iB_z5fH5PXSPyA9" style="vertical-align: bottom; background-color: White"> <td>Diluted (loss) / earnings per share:
</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align:
left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_406_eus-gaap--
IncomeLossFromContinuingOperationsPerDilutedShare_zX4lCsP8OYpd" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td
style="padding-left: 10pt; text-align: left">Diluted loss per share from continuing operations</td><td> </td> <td style="text-align: left">$</td><td
style="text-align: right">(0.64</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">
(0.35</td><td style="text-align: left">)</td></tr> <tr id="xdx_40E_eus-gaap--
IncomeLossFromDiscontinuedOperationsNetOfTaxPerDilutedShare_d0_zhDTYexGNjd6" style="vertical-align: bottom; background-color: White"> <td
style="padding-left: 10pt; text-align: left; padding-bottom: 1pt">Diluted earnings per share from discontinued operations</td><td style="padding-bottom:
1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">-</td><td
style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align:
left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">0.03</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr
id="xdx_407_eus-gaap--EarningsPerShareDiluted_zhs1hY331IRi" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="padding-
left: 10pt; text-align: left; padding-bottom: 2.5pt">Diluted loss per share</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black
2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">(0.64</td><td style="padding-bottom: 2.5pt; text-
align: left">)</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-
bottom: Black 2.5pt double; text-align: right">(0.32</td><td style="padding-bottom: 2.5pt; text-align: left">)</td></tr> </table> -708000 -381000 0 27000
-708000 -354000 1101000 1101000 0 0 1101000 1101000 -0.64 -0.35 0 0.03 -0.64 -0.32 -0.64 -0.35 0 0.03 -0.64 -0.32 <table cellpadding="0" cellspacing="0"
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New Roman, Times, Serif; border-collapse: collapse; width: 100%" summary="xdx: Disclosure - EARNINGS PER SHARE (Details - Antidilutive shares)"> <tr
style="vertical-align: bottom"> <td>Schedule of anti-dilutive shares</td><td> </td> <td
style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td
style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-
bottom: 1pt"> </td> <td colspan="6" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">For the Three Months Ended December
31,</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold;
padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2024</td><td style="padding-
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background-color: rgb(238,238,238)"> <td style="width: 66%">Options</td><td style="width: 1%"> </td> <td style="width: 1%; text-align: left"> </td><td
id="xdx_986_eus-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount_c20241001__20241231__us-gaap--
AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis__us-gaap--StockOptionMember_zDTg4WJ7fbok"
style="width: 14%; text-align: right" title="Total potentially dilutive shares">129,000</td><td style="width: 1%; text-align: left"> </td><td style="width:
1%"> </td> <td style="width: 1%; text-align: left"> </td><td id="xdx_982_eus-gaap--
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style="width: 14%; text-align: right" title="Total potentially dilutive shares">125,500</td><td style="width: 1%; text-align: left"> </td></tr> <tr
style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 1pt">Warrants</td><td style="padding-bottom: 1pt"> </td> <td
style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_986_eus-gaap--
AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount_c20241001__20241231__us-gaap--
AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis__us-gaap--WarrantMember_zU766F0L9FCh" style="border-
bottom: Black 1pt solid; text-align: right" title="Total potentially dilutive shares">7,500</td><td style="padding-bottom: 1pt; text-align: left"> </td><td
style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_98B_eus-gaap--
AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount_c20231001__20231231__us-gaap--
AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis__us-gaap--WarrantMember_zVpwMJZJ8uS" style="border-
bottom: Black 1pt solid; text-align: right" title="Total potentially dilutive shares">7,500</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr>
<tr style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left; padding-bottom: 2.5pt">Total potentially dilutive
shares</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td id="xdx_984_eus-gaap--
AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount_c20241001__20241231_ztoDoK87QD3j" style="border-bottom: Black 2.5pt
double; text-align: right" title="Total potentially dilutive shares">136,500</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td
style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td id="xdx_989_eus-gaap--
AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount_c20231001__20231231_zfxijIgKCO7l" style="border-bottom: Black 2.5pt
double; text-align: right" title="Total potentially dilutive shares">133,000</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>
129000 125500 7500 7500 136500 133000 <p id="xdx_80F_eus-gaap--RelatedPartyTransactionsDisclosureTextBlock_zRYBCZraloMa" style="font: 10pt Times
New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <table border="0" cellpadding="0" cellspacing="0" style="font: bold
10pt Times New Roman, Times, Serif; width: 100%; margin-top: 0pt; margin-bottom: 0pt"> <tr style="vertical-align: top"> <td style="text-align: justify;
width: 1in">NOTE 8</td> <td style="text-align: justify">RELATED PARTY TRANSACTIONS</td></tr> </table>
<p style="font: bold 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0in"> </p> <p style="font: bold 10pt Times New
Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0in">Buying Agency and Supply Agreement</p> <p style="font: 10pt Times New Roman,
Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align:
justify; text-indent: 0.25in">The Company has a Buying Agency and Supply Agreement (the “Supply Agreement”) with Forward China. The Supply Agreement
provides that, upon the terms and subject to the conditions set forth therein, Forward China will act as the Company’s exclusive buying agent and supplier of
Products (as defined in the Supply Agreement) in the Asia-Pacific region. The Company purchases products at Forward China’s cost and, through March
2023, paid Forward China a monthly service fee equal to the sum of (i) $100,000, and (ii) 4% of “Adjusted Gross Profit”, which is defined as the selling price
less the cost from Forward China. Effective April 1, 2023, the Company and Forward China agreed to reduce the fixed portion of the sourcing fee from

$100,000 to $83,333 per month for the remaining term of the Supply Agreement, which expired in October 2023. Effective October 2023, the Company and Forward China entered into a new sourcing agreement under which the fixed portion of the sourcing fee was further reduced to $65,833 per month. Other terms in the agreement are substantially the same as the prior agreement. Due to the Retail Exit and decline in the OEM distribution segment business, the new sourcing agreement expired October 31, 2024. In November 2024, the Company and Forward China agreed to: (i) extend the sourcing agreement until April 30, 2025, but allow either party to cancel with 30 days' notice, (ii) reduce the fixed portion of the sourcing fee to $35,000 per month, and (iii) change the payment terms to better align with payments from the Company's customers. </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">Terence Wise, Chief Executive Officer and Chairman of the Company, is the owner of Forward China. In addition, Jenny P. Yu, a Managing Director of Forward China, beneficially owns more than 5% of the Company's common stock. The Company recorded service fees to Forward China of $159,000 and $234,000 during the three months ended December 31, 2024 and 2023, respectively, which are included as a component of cost of sales upon sales of the related products. The Company had purchases from Forward China during the three months ended December 31, 2024 and 2023 of approximately $1,671,000 and $1,516,000, respectively. </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">In order to preserve the Company's current and future liquidity, in November 2023, the Company and Forward China entered into an agreement whereby Forward China agreed to limit the amount of outstanding payables it would seek to collect from the Company to $500,000 in any 12-month period, which the Company agreed to pay within 30 days of any such request. This agreement pertains only to payables that were outstanding at October 30, 2023 of approximately $7,365,000. Purchases from Forward China made after October 30, 2023 are not covered by this agreement and are expected to be paid according to normal payment terms. At December 31, 2024, the remaining balance covered by this agreement was approximately $4,881,000.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify">Accounts Payable Conversion Agreements</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; text-indent: 0.25in">In order to maintain compliance with Nasdaq's listing standards, the Company entered into two separate agreements with Forward China (the "Conversion Agreements"), which were effective in July and September of 2024, to convert portions of amounts Due to Forward China into shares of preferred stock. Under the terms of the Conversion Agreements, Forward China agreed to convert $2,200,000 of the Due to Forward China payable into 2,200 shares of the Company's newly designated Series A-1 convertible preferred stock (the "Preferred Stock") with a stated value of $1,000 per share. See Notes 6 and 11.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: bold 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0in">Promissory Note</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">On January 18, 2018, the Company issued a $1,600,000 unsecured promissory note payable to Forward China to fund the acquisition of IPS. The promissory note bears an interest rate of 8% per annum and had an original maturity date of January 18, 2019. Monthly interest payments commenced on February 18, 2018, with the principal due at maturity. The Company incurred and paid interest associated with this note of $12,000 and $19,000 in the three months ended December 31, 2024 and 2023, respectively. The maturity date of this note was extended to June 30, 2025. The maturity date of this note has been extended on several occasions to assist the Company with liquidity. This note has a remaining balance of $600,000 at December 31, 2024. </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify">Other Related Party Activity </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">In October 2020, the Company's retail division began selling smart-enabled furniture, which was sourced by Forward China and sold in the U.S. under the Koble brand name. The Koble brand is owned by The Justwise Group Ltd. ("Justwise"), a company owned by Terence Wise, Chief Executive Officer and Chairman of the Company. The Company recognized revenues from the sale of Koble products of $0 and $273,000 in the three months ended December 31, 2024 and 2023, respectively. Due to the Retail Exit, these revenues are included in the loss from discontinued operations for the three months ended December 31, 2023.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">The Company had an agreement with Justwise, under which (i) Justwise performed design, marketing and inventory management services related to the Koble products sold by the Company and (ii) the Company was granted a license to sell Koble products. In exchange for such services, the Company paid Justwise $10,000 per month plus 1% of the cost of Koble products purchased from Forward China. This agreement existed on a month-to-month basis until November 30, 2023. The Company incurred costs under this agreement of $0 and $20,000 for the three months ended December 31, 2024 and 2023, respectively. Due to the Retail Exit, these costs are included in the loss from discontinued operations for the three months ended December 31, 2023. The Company had no accounts payable to Justwise at December 31, 2024 or September 30, 2024.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">The Company recorded revenue from a customer whose principal owner is an immediate family member of Jenny P. Yu, a significant shareholder of the Company and managing director of Forward China. The Company recognized revenue from this customer of $0 and $120,000 for the three months ended December 31, 2024 and 2023, respectively. The Company had accounts receivable from this customer of $<span id="xdx_90D_eus-gaap--AccountsReceivableNetCurrent_iI_pp0p0_c20241231__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__custom--

RelatedCustomerMember_zRXkMsCaoh1l" title="Accounts receivable">0 and $96,000 at December 31, 2024 or September 30, 2024, respectively.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> the Company and Forward China agreed to: (i) extend the sourcing agreement until April 30, 2025, but allow either party to cancel with 30 days' notice, (ii) reduce the fixed portion of the sourcing fee to $35,000 per month, and (iii) change the payment terms to better align with payments from the Company's customers. 159000 234000 1671000 1516000 7365000 4881000 2200000 2200 1000 1600000 0.08 12000 19000 2025-06-30 600000 0 273000 0 20000 0 0 0 120000 0 96000 <p id="xdx_80A_eus-gaap--LegalMattersAndContingenciesTextBlock_zuirWCzMgdK6" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <table border="0" cellpadding="0" cellspacing="0" style="font: bold 10pt Times New Roman, Times, Serif; width: 100%; margin-top: 0pt; margin-bottom: 0pt"> <tr style="vertical-align: top"> <td style="text-align: justify; width: 1in">NOTE 9 </td> <td style="text-align: justify">LEGAL PROCEEDINGS</td></tr> </table> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">From time to time, the Company may become a party to legal actions or proceedings in the ordinary course of its business. At December 31, 2024, and through the date of this filing, there were no such actions or proceedings, either individually or in the aggregate, that, if decided adversely to the Company's interests, the Company believes would be material to its business.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p id="xdx_807_eus-gaap--LesseeOperatingLeasesTextBlock_zm8zYMkTsnR7" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0"> </p> <table border="0" cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; margin-top: 0pt; margin-bottom: 0pt"> <tr style="vertical-align: top"> <td style="width: 1in">NOTE 10</td> <td>LEASES </td></tr> </table> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">The Company's operating leases are primarily for corporate, engineering, and administrative office space. Total operating lease expense for the three months ended December 31, 2024 was $155,000, of which $4,000 was recorded in sales and marketing expenses and $151,000 was recorded in general and administrative expenses on the condensed consolidated financial statements. Total operating lease expense for the three months ended December 31, 2023 was $155,000, of which $4,000 was recorded in sales and marketing expenses and $151,000 was recorded in general and administrative expenses on the condensed consolidated financial statements. Cash paid for amounts included in operating lease liabilities for the three months ended December 31, 2024 and 2023, which have been included in cash flows from operating activities, was $151,000 and $147,000, respectively.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">The Company signed a renewal to extend the lease term of one of its New York locations for an additional 27 months. Payments under this operating lease commence February 1, 2025 and escalate 4.0% per year. The monthly rent payment is $6,000 per month.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">At December 31, 2024, the Company's operating leases had a weighted average remaining lease term of 6.5 years and a weighted average discount rate of 5.9%.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">At December 31, 2024, future minimum payments under non-cancellable operating leases were as follows:</p> <table cellpadding="0" cellspacing="0" id="xdx_88A_eus-gaap--LesseeOperatingLeaseLiabilityMaturityTableTextBlock_z1JXvUyJ4Qdd" style="font: 10pt Times New Roman, Times, Serif; margin-left: auto; border-collapse: collapse; width: 80%; margin-right: auto" summary="xdx: Disclosure - LEASES (Details - Future minimum payments operating lease)"> <tr style="vertical-align: bottom"> <td>Schedule of future minimum payments under non-cancellable operating leases</td><td> </td> <td style="text-align: left"> </td><td id="xdx_499_20241231_zQfBU388TGJh" style="text-align: center"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_405_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDueNextTwelveMonths_iI_pp0p0" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="width: 77%">Remainder of Fiscal 2025</td><td style="width: 1%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 20%; text-align: right">456,000</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_40A_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDueYearTwo_iI_pp0p0" style="vertical-align: bottom; background-color: White"> <td>Fiscal 2026</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">587,000</td><td style="text-align: left"> </td></tr> <tr id="xdx_40D_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDueYearThree_iI_pp0p0" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td>Fiscal 2027</td> <td> </td> <td style="text-align: left"> </td><td style="text-align: right">464,000</td><td style="text-align: left"> </td></tr> <tr id="xdx_402_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDueYearFour_iI_pp0p0" style="vertical-align: bottom; background-color: White"> <td>Fiscal 2028</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">428,000</td><td style="text-align: left"> </td></tr> <tr id="xdx_405_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDueYearFive_iI_pp0p0" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td>Fiscal 2029</td> <td> </td> <td style="text-align: left"> </td><td style="text-align: right">440,000</td><td style="text-align: left"> </td></tr> <tr id="xdx_402_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDueAfterYearFive_iI_pp0p0" style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 1pt">Thereafter</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">1,111,000</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr id="xdx_407_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDue_iI_pp0p0" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left">Total future minimum lease payments</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">3,486,000</td><td style="text-align: left"> </td></tr> <tr id="xdx_407_eus-gaap--LesseeOperatingLeaseLiabilityUndiscountedExcessAmount_iNI_pp0p0_di_zaxf3spDFXyf" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1pt">Less imputed interest</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">(605,000</td> <td style="padding-bottom: 1pt; text-align: left">)</td></tr> <tr id="xdx_40F_eus-gaap--OperatingLeaseLiability_iI_pp0p0" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td>Present value of lease liabilities</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">2,881,000</td><td style="text-align: left"> </td></tr> <tr id="xdx_401_ecustom--OperatingLeasesLiabilityCurrent_iI_pp0p0" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1pt">Less current portion of lease liabilities</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">(455,000</td><td style="padding-bottom: 1pt; text-align: left">)</td></tr> <tr id="xdx_407_ecustom--OperatingLeasesLiabilityNoncurrent_iI_pp0p0" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left; padding-bottom: 2.5pt">Long-term portion of lease liabilities</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">2,426,000</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> <p style="margin-top: 0; margin-bottom: 0"> </p> 155000 4000 151000 155000 4000 151000 151000 147000 The Company signed a renewal to extend the lease term of one of its New York locations for an additional 27 months. Payments under this operating lease commence February 1, 2025 and escalate 4.0% per year. P27M 6000 P6Y6M 0.059 <table cellpadding="0" cellspacing="0" id="xdx_88A_eus-gaap--LesseeOperatingLeaseLiabilityMaturityTableTextBlock_z1JXvUyJ4Qdd" style="font: 10pt Times New Roman, Times, Serif; margin-left: auto; border-collapse: collapse; width: 80%; margin-right: auto" summary="xdx: Disclosure - LEASES (Details - Future minimum payments operating lease)"> <tr style="vertical-align: bottom"> <td>Schedule of future minimum payments under non-cancellable operating leases</td><td> </td> <td style="text-align: left"> </td><td id="xdx_499_20241231_zQfBU388TGJh" style="text-align: center"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_405_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDueNextTwelveMonths_iI_pp0p0" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="width: 77%">Remainder of Fiscal 2025</td><td style="width: 1%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 20%; text-align: right">456,000</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_40A_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDueYearTwo_iI_pp0p0" style="vertical-align: bottom; background-color: White"> <td>Fiscal 2026</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">587,000</td><td style="text-align: left"> </td></tr> <tr id="xdx_40D_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDueYearThree_iI_pp0p0" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td>Fiscal 2027</td> <td> </td> <td style="text-align: left"> </td><td style="text-align: right">464,000</td><td style="text-align: left"> </td></tr> <tr id="xdx_402_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDueYearFour_iI_pp0p0" style="vertical-align: bottom; background-color: White"> <td>Fiscal 2028</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">428,000</td><td style="text-align: left"> </td></tr> <tr id="xdx_405_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDueYearFive_iI_pp0p0" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td>Fiscal 2029</td> <td> </td> <td style="text-align: left"> </td><td style="text-align: right">440,000</td><td style="text-align: left"> </td></tr> <tr id="xdx_402_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDueAfterYearFive_iI_pp0p0" style="vertical-align: bottom; background-color: White"> <td style="padding-bottom:

1pt">Thereafter</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">1,111,000</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr id="xdx_407_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDue_iI_pp0p0" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left">Total future minimum lease payments</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">3,486,000</td><td style="text-align: left"> </td></tr> <tr id="xdx_407_eus-gaap--LesseeOperatingLeaseLiabilityUndiscountedExcessAmount_iNI_pp0p0_di_zaxf3spDFXyf" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1pt">Less imputed interest</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">(605,000</td> <td style="padding-bottom: 1pt; text-align: left">)</td></tr> <tr id="xdx_40F_eus-gaap--OperatingLeaseLiability_iI_pp0p0" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td>Present value of lease liabilities</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">2,881,000</td><td style="text-align: left"> </td></tr> <tr id="xdx_401_ecustom--OperatingLeasesLiabilityCurrent_iI_pp0p0" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1pt">Less current portion of lease liabilities</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right"> (455,000</td><td style="padding-bottom: 1pt; text-align: left">)</td></tr> <tr id="xdx_407_ecustom--OperatingLeasesLiabilityNoncurrent_iI_pp0p0" style="vertical-align: bottom; background-color: rgb(238,238,238)"> <td style="text-align: left; padding-bottom: 2.5pt">Long-term portion of lease liabilities</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">2,426,000</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> 456000 587000 464000 428000 440000 1111000 3486000 605000 2881000 -455000 2426000 <p id="xdx_809_eus-gaap--SubsequentEventsTextBlock_zWB9Fm5xZz64" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0 0pt 1in"> </p> <table border="0" cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; margin-top: 0pt; margin-bottom: 0pt"> <tr style="vertical-align: top"> <td style="width: 1in">NOTE 11</td> <td> SUBSEQUENT EVENT</td></tr> </table> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-indent: 0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-align: justify; text-indent: 0.25in">On February 11, 2025, the Company entered into a third agreement with Forward China to convert $225,000 of amounts due to Forward China into 225 shares of Series A-1 convertible preferred stock with a stated value of $1,000 per share. This conversion agreement was affected to raise the Company’s shareholders’ equity to the amount necessary to meet the Stockholders’ Equity Rule. See Notes 6 and 8.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0; text-indent: 0.25in"> </p> false false false false